Table of Contents

Mayor's Introduction 4
Chief Executive Officer's summary 6

Budget Reports
1. Link to the Council Plan 9
2. Services and service performance indicators 11
3. Financial statements 23
4. Financial performance indicators 31
5. Other budget information (required by the Regulations) 33
6. Detailed list of Capital Works 36
7. Rates and charges 45

Budget Analysis
8. Summary of financial position 53
9. Budget influences 58
10. Analysis of operating budget 61
11. Analysis of budgeted cash position 67
12. Analysis of capital budget 70
13. Analysis of budgeted financial position 74

Long Term Strategies
14. Strategic resource plan 78
15. Rating information 80
16. Summary of other strategies 82

Appendix A
Fees and charges schedule 85

Appendix B
Budget processes 113
**Mayor's Introduction**

This first draft budget of the new council term strikes a balance between being fiscally responsible with identified key savings while continuing to deliver on community priorities.

The proposed rate increase is 2 per cent, in line with the Victorian Government rate cap, but the drop in the waste management charge means an overall increase of 0.6 per cent for the average residential ratepayer.

It includes a $20 cut to the household waste management charge which is due to the community's good work in reducing waste following the introduction of the three-bin system.

Our focus continues to be on the transformation of our city heart while we continue to lobby and attract investment for our priority projects of Logic and Bonegilla Migrant Experience.

And we continue to invest in our neighbourhoods with funding to maintain our community assets including buildings, recreational facilities, reserves, playgrounds, footpaths and cycle networks.

Significant items in the draft 2017-2018 budget include:

- $6.2 million for the construction of High and South streets and Bond St;
- $3.2 million for the road renewal program;
- $0.9 million for the renewal of community assets;
- $3.2 million for the renewal and investment in our recreation facilities including the development of a new Regional Cricket Hub (subject to funding);
- $1 million for new footpaths and paths renewals, drinking fountains and seating;
- $420,000 for playground renewals and upgrades;
- $410,000 for pedestrian crossing upgrades;
- $200,000 for public toilet upgrades;
- $130,000 for the tree planting program; and,
- $110,000 for street lighting upgrades.

The council has identified ongoing operational savings of $1.2 million and remains in a strong financial position. It again did not seek a rate variation for 2017-2018 with the rate rise in line with the state government cap of 2 per cent.

The draft budget includes no new borrowings and the 10-year plan has proposed rate rises of 2.5 per cent from 2018-2019 onwards, well below the long-term average of the past 16 years of 5.33 per cent and previous forecasts of 4.25 per cent.

The council’s indebtedness has fallen by more than half since 2007-2008 and by 2019-2020 borrowings will be at their lowest since 2003-2004.

This budget includes initiatives to continue to attract business and investment to our city which will means jobs for our people.

There are projects to improve the energy efficiency of our organisation, enhance the health and wellbeing of our community and promote the heritage and cultural aspects of our city.

It includes resourcing to support programs that meet the needs of children, young people and families in the city; maintain high quality spaces for recreation, leisure and sport participation; and, provide services, programs and facilities for our community to participate in cultural events and experiences.
We will continue to promote tourism and visitation to the city while looking for opportunities to work with others to deliver on our key objectives.

Sitting alongside this budget is a strategic plan for the new council and its four-year term supported by an annual action plan for 2017-2018, which outlines the key actions and activities the council will undertake in the financial year.

In February and March this year we undertook an extensive consultation to get the community's feedback on the Wodonga we all want to live in.

Through that process, we received more than 1000 pieces of feedback.

On top of that we have heard from more than 1400 people through the youth snapshot survey, the consultation for the Municipal Public Health and Wellbeing Plan, physical activity survey and recreation planning and the Wodonga 2033 Revisited.

And as always, we refer to what the community told us through the Wodonga 2033 vision about what their priorities were for our city.

The draft budget and Council Plan are supported by the council’s Strategic Resource Plan which ensures the long-term financial sustainability through the forecast of a 10-year plan which sets out how we will continue to maintain the services, assets and infrastructure that meet the needs of our community and our growing city.

It ensures our asset renewal program is fully funded over the next 10 years to ensure ongoing sustainability and good management of our community’s investment. This draft budget includes $5.6 million for renewing our assets.

The council endorses the draft budget as being financially responsible while continuing to drive the momentum that has seen Wodonga transform into a vibrant and progressive and city.

This draft budget and Strategic Resource Plan is presented to the community for review and feedback.

On behalf of my fellow councilors, I thank our community for their support, their feedback and everything they do to make this the Wodonga we all want to live in.

Cr Anna Speedie
Mayor
Chief Executive Officer’s summary

Council has prepared a Budget for the 2017-2018 financial year which seeks to balance the demand for services and infrastructure with the community’s capacity to pay. The 2017-2018 Draft Budget forms an integral part of Wodonga Council’s overall strategic planning framework. It provides a basis for enabling the delivery of the directions in the Wodonga Council Plan 2017-2021.

The council’s priority is to ensure that we plan and provide for both current and future generations with a focus on careful financial management.

Wodonga is one of the fastest growing regional cities in Victoria. As a council, we must carefully manage this growth but continue to provide the quality of living that our community enjoys. We must also maintain existing assets, ensure an appropriate level of borrowings and be conscious of the impact of rate levels on our community.

This draft budget contains information about rate increases, operating forecasts, service levels, cash and investments, capital works, financial position, financial sustainability and key strategic activities of the council.

It should be read in conjunction with the Wodonga Council Plan 2017-2021, and the Strategic Resource Plan. The Strategic Resource Plan provides a detailed analysis, information and the necessary strategies to achieve long-term sustainability.

The Wodonga Council Plan 2017-2021 was developed following consultation and examination by the council and the community.

How can our community have input?

Members of our community are encouraged to have their say on all the documents.

To make an appointment to discuss any of the documents with someone from the council, please phone (02) 6022 9265.

Submissions in regard to the budget must be received by 5pm on Wednesday, June 14 and should be marked to the attention of Narelle Klein or emailed to nklein@wodonga.vic.gov.au. Councillors will hear submissions on Monday, June 19 from 9am.

Financial indicators

Selected financial indicators for forecast to 2027 (in $million):

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Rates</td>
<td>43.1</td>
<td>44.0</td>
<td>45.3</td>
<td>46.6</td>
<td>47.9</td>
<td>49.2</td>
<td>50.5</td>
<td>51.8</td>
<td>53.2</td>
<td>54.5</td>
<td>55.9</td>
</tr>
<tr>
<td>Borrowings</td>
<td>23.8</td>
<td>22.2</td>
<td>20.6</td>
<td>18.8</td>
<td>16.9</td>
<td>14.9</td>
<td>12.8</td>
<td>11.6</td>
<td>10.3</td>
<td>8.9</td>
<td>7.3</td>
</tr>
<tr>
<td>Operating contribution</td>
<td>10.4</td>
<td>4.1</td>
<td>4.1</td>
<td>4.1</td>
<td>4.5</td>
<td>5</td>
<td>4.9</td>
<td>4.8</td>
<td>5.1</td>
<td>5.2</td>
<td>5.6</td>
</tr>
<tr>
<td>Capital expenditure</td>
<td>19.9</td>
<td>19.5</td>
<td>11.9</td>
<td>10.1</td>
<td>11.2</td>
<td>11.4</td>
<td>11.1</td>
<td>12.0</td>
<td>12.3</td>
<td>13.0</td>
<td>12.9</td>
</tr>
</tbody>
</table>

No new borrowings are proposed for 2017-2018.
Strategic objectives

The annual budget is designed to enable the council to achieve its key strategic activities as contained in its 2017-2018 to 2020-2021 Council Plan, which includes Council’s Strategic Resource Plan. Both have been updated in line with Council’s changing priorities and are available for public comment.

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

Patience Harrington
Chief Executive Officer
Budget Reports

The following reports include all statutory disclosures of information and are supported by the analysis contained in sections 8 to 16 of this report.

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

1. Links to Council Plan
2. Services and service indicators
3. Financial statements
4. Financial performance indicators
5. Grants and borrowings
6. Detailed list of capital works
7. Rates and charges
1. Link to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Vision 2033), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

1.1 Planning and accountability framework

The Strategic Resource Plan, part of and prepared in conjunction with the Council Plan, is a rolling ten year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The Annual Budget is framed within the Strategic Resource Plan, taking into account the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.

![Planning and Accountability Framework Diagram]

Source: Department of Environment, Land, Water and Planning (formerly Department of Transport, Planning and Local Infrastructure)

In addition to the above, Council has a long term plan (Vision 2033) which articulates a community vision, mission and values. The Council Plan is prepared with reference to Council's long term community plan.

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

Our vision

Wodonga is a progressive, well-planned, growing city that is affordable, offers an abundance of opportunities and led by strong, empathetic stewardship.

Our mission

We will strengthen our community in everything we do.

Community values

<table>
<thead>
<tr>
<th>What are our community values?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compassion</td>
</tr>
<tr>
<td>Socially responsible growth</td>
</tr>
<tr>
<td>Inclusiveness and diversity</td>
</tr>
<tr>
<td>Freedom</td>
</tr>
</tbody>
</table>

1.3 Strategic objectives

The council delivers activities and initiatives under five themes. Each contributes to the achievement of outcomes under the five themes as set out in the Council Plan for the 2017-2021 years. In addition, council has identified a series of initiatives, or action plans, for the 2017-2018 year, which are an integral part of achieving the Council Plan. The annual budget converts these activities and initiatives into financial terms to ensure that there are sufficient resources for their achievement.

The following table lists the themes as described in the Council Plan.

Please note that under the Local Government Act, a council plan must include:
(a) The strategic objectives of the council;
(b) Strategies for achieving the objectives for at least the next four years;
(c) Strategic indicators for monitoring the achievement of the objectives;
(d) A Strategic Resource Plan containing the matters specified in Section 126; and
(e) Any other matters which are prescribed by the regulations.

Council delivers services and initiatives under 40 major service categories. Each contributes to the achievement of one of the five themes and strategic objectives as set out in the Council Plan for the years 2017-21. The following table lists the five strategic objectives as described in the Council Plan.
<table>
<thead>
<tr>
<th>Theme</th>
<th>Strategic objective</th>
</tr>
</thead>
<tbody>
<tr>
<td>Healthy, safe and resilient community</td>
<td>Improve the health and social outcomes for all people in Wodonga to create a healthy, safe, equitable and inclusive community.</td>
</tr>
<tr>
<td>Engaged and connected community</td>
<td>Create a city that is well-connected, informed and engaged, which allows people to meet, participate and move safely and easily to access services and opportunities.</td>
</tr>
<tr>
<td>Sustainable and forward-looking</td>
<td>Protect, enhance and manage our unique natural and built environments, planning for growth and demonstrating leadership and stewardship for now and into the future.</td>
</tr>
<tr>
<td>Thriving and vibrant city</td>
<td>Advance our position as a leading regional city, fostering opportunities for development and jobs, and establishing a destination that offers a variety of experiences, recognising our rich and diverse history.</td>
</tr>
<tr>
<td>Strong, responsible and sound organisation</td>
<td>Provide strong leadership and governance, demonstrating excellence in the way we do business while being innovative, responsive and transparent.</td>
</tr>
</tbody>
</table>

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2017/18 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes a number of major initiatives, initiatives and service performance outcome indicators for key areas of Council’s operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.

Source: Department of Environment, Land, Water and Planning

Services for which there are prescribed performance indicators to be reported on in accordance with the Regulations are shown in **bold** and *underlined* in the following sections.
2.1 Strategic objective 1: Healthy, safe and resilient community.

**Theme**
Healthy, safe and resilient community

**Strategic objective**
Improve the health and social outcomes for all people in Wodonga to create a healthy, safe, equitable and inclusive community.

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

**Services (Operating budget)**

<table>
<thead>
<tr>
<th>Service category</th>
<th>Description</th>
<th>(Revenue) $'000</th>
<th>Expenditure $'000</th>
<th>Net cost $'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Civic services</td>
<td>Animal control, by-laws and school crossing supervision, transfer station</td>
<td>(955)</td>
<td>1,610</td>
<td>655</td>
</tr>
<tr>
<td>Waste</td>
<td>Waste and recycling collection, monitoring of landfill</td>
<td>(418)</td>
<td>5,672</td>
<td>5,254</td>
</tr>
<tr>
<td>Emergency</td>
<td>Management of emergency management plans and activities</td>
<td>(80)</td>
<td>101</td>
<td>21</td>
</tr>
<tr>
<td>Pre-schools</td>
<td>Operation of pre-schools</td>
<td>(3,050)</td>
<td>3,038</td>
<td>(12)</td>
</tr>
<tr>
<td>Early years</td>
<td>Management of pre-schools, children’s services co-ordination, occasional care and other early years activities</td>
<td>(389)</td>
<td>1,061</td>
<td>672</td>
</tr>
<tr>
<td>Maternal and child health</td>
<td>Operation of maternal and child health centres and services</td>
<td>(512)</td>
<td>1,008</td>
<td>496</td>
</tr>
<tr>
<td>Community and neighbourhoods</td>
<td>Aims to increase the spirit of neighbourliness and support the development of community driven activities</td>
<td>0</td>
<td>184</td>
<td>184</td>
</tr>
<tr>
<td>Healthy and active communities</td>
<td>Supporting local communities to make healthy eating and physical activity a positive, normal and easy part of everyday activities</td>
<td>(10)</td>
<td>234</td>
<td>224</td>
</tr>
<tr>
<td>Environmental health</td>
<td>Immunisations, food licencing</td>
<td>(392)</td>
<td>976</td>
<td>584</td>
</tr>
<tr>
<td>Community centres</td>
<td>Felltimber and Baranduda community centres</td>
<td>(226)</td>
<td>364</td>
<td>138</td>
</tr>
<tr>
<td>Recreation services and WAVES</td>
<td>Recreation planning and liaison with community groups and operation of outdoor pool</td>
<td>(84)</td>
<td>1,744</td>
<td>1,660</td>
</tr>
</tbody>
</table>

**Initiatives**
1. Develop and adopt a youth strategy that focuses on improving the health and wellbeing of young people
2. Ensure young people are consulted and considered in matters that directly impact them
3. Continue to recognise the efforts of young people through youth awards including Red Carpet youth awards, the Young Achiever Support scheme and the annual Young Citizen of the Year award
4. Review and update the Municipal Early Years Plan to ensure evidence-based and responsive policy to reflect current standards of best practice.
5. Deliver high quality services that support, educate and improve the health and wellbeing of children and their families subject to Federal and State government policies and funding arrangements.
6. Implement the Child Safe Policy and initiate appropriate actions to meet the requirements under
child-safe legislation.
7. Participate in relevant networks at the local, state and regional level that support all our children and families and particularly the vulnerable.
8. Build partnerships across the youth sector and strategically plan and advocate for required infrastructure, services and funding
9. Work with the mental health sector to identify local barriers and opportunities to inform lobbying and advocacy efforts
10. Support local campaigns and activities that strengthen community resilience
11. Continued support of the community-wide youth anti-bullying campaign
12. Provide accessible options and connections and promote to encourage the community to participate in walking and cycling across the city
13. Plan and deliver appropriate, well-planned and sustainable infrastructure and improvements to sporting precincts across the city
14. Investigate appropriate governance models for sporting and community facilities across the city
15. Explore options for a physical activity network to connect providers and interested agencies of sport and recreational opportunities
16. Participate in key campaigns to promote physical activity including Walk to School month, Ride to Work Day and Wodonga Children’s Fair
17. Engage and work with neighbouring councils and state sporting associations to increase regional sport and recreation planning
18. Continue to participate on the Wodonga Local Food Network and steering committee
19. Work in partnership with key agencies and the wider community to increase breastfeeding rates in Wodonga
20. Support key settings and stakeholders to increase access to healthy food options by creating a supportive built and social environment
21. Support initiatives that aim to increase access to affordable and healthy food for all people in Wodonga
22. Continue to implement the Healthy Catering Directive to encourage the provision of healthy food choices in all council facilities and at council run events.
23. Implement a food strategy that identifies council’s role in supporting and promoting a food system that is safe, healthy, sustainable and socially inclusive.
24. Promote gender equity and respectful relationships in the community
25. Work with key partners to prevent family violence and strengthen the service system
26. Participate in campaigns to build community capacity within the business community to respond to family violence and promote gender equity
27. Support and implement preventative and awareness programs to support families and children and reduce the rates of family violence.
28. Implement the alcohol culture research project to reduce alcohol-related harm among identified sub-populations
29. Work with key stakeholders to align local efforts, strengthen the service system and raise community aware of the risks of alcohol and drugs.
30. Maintain a healthy community through promotion and delivery of environmental health services including immunisation
31. Plan and install improved lighting along pathways and in public spaces
32. Continue to promote initiatives that create awareness around family violence and gender equity and inclusion
33. Increase awareness of local laws and legislative requirements to reduce non-compliance and increase a feeling of safety and security
34. Inform and educate the community on the regulations on neighbourhood issues and council’s jurisdiction in disputes
35. Assist our community clubs and organisations address key health and social issues through dedicated programs and campaigns
36. Review the Municipal Emergency Management Plan to ensure efficient and effective implementation
37. Ensure available information on emergency preparation and assistance is relevant and up-to-date
38. Participate in key campaigns to promote awareness and safety
39. Continue to progressively update bushfire management plans for environmental land, to be incorporated into the Municipal Fire Management Plan
40. Work with relevant agencies to develop strategies to deal with potential incidents of violence and abuse during heatwaves and emergency events.

**Major initiatives**

1. Plan, facilitate and provide where appropriate quality services, activities and spaces that meet the needs and provide the best outcomes for our children, young people and families
2. Work to improve the mental health and wellbeing of our community through planning, local partnerships, lobbying and advocacy and focus on building community resilience.
3. Manage and develop the city’s sporting, recreation and leisure facilities and spaces for sustainability, amenity and to encourage active participation
4. Work with key stakeholders to improve access and affordability of safe and nutritious food for all
5. Implement appropriate planning, policies and practice that improve the safety of our community with a focus on preventing family violence and harm from alcohol and other drugs

**Service performance outcome indicators**

<table>
<thead>
<tr>
<th>Service</th>
<th>Indicator</th>
<th>Performance measure</th>
<th>Computation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Waste collection</td>
<td>Waste diversion</td>
<td>Kerb-side collection waste diverted from landfill (percentage of garbage, recyclables and green organics collected from kerb-side bins that is diverted from landfill)</td>
<td>Weight of recyclables and green organics collected from kerb-side bins</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Weight of garbage, recyclables and green organics collected from kerb-side bins \times 100</td>
</tr>
<tr>
<td>Aquatic facilities</td>
<td>Utilisation</td>
<td>Utilisation of aquatic facilities (number of visits to aquatic facilities per head of municipal population)</td>
<td>Number of visits to aquatic facilities \times Municipal population</td>
</tr>
<tr>
<td>Animal management</td>
<td>Health and safety</td>
<td>Animal management prosecutions (number of successful animal management prosecutions)</td>
<td>Number of successful animal management prosecutions</td>
</tr>
<tr>
<td>Food safety</td>
<td>Health and safety</td>
<td>Critical and major non-compliance outcome notifications (percentage of critical and major non-compliance outcome notifications that are followed up by Council)</td>
<td>Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up \times 100</td>
</tr>
<tr>
<td>Maternal and child health</td>
<td>Participation</td>
<td>Participation in the MCH service (percentage of children enrolled who participate in the MCH service)</td>
<td>Number of children who attend the MCH service at least once (in the year) \times Number of children enrolled in the MCH service</td>
</tr>
<tr>
<td>Maternal and child health</td>
<td>Participation</td>
<td>Participation in the MCH service by Aboriginal children (percentage of Aboriginal children enrolled who participate in the MCH service)</td>
<td>Number of Aboriginal children who attend the MCH service at least once (in the year) \times Number of Aboriginal children enrolled in the MCH service</td>
</tr>
</tbody>
</table>
2.2 Strategic objective 2: Engaged and connected community.

<table>
<thead>
<tr>
<th>Theme</th>
<th>Engaged and connected community</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strategic objective</td>
<td>Create a city that is well-connected, informed and engaged, which allows people to meet, participate and move safely and easily to access services and opportunities.</td>
</tr>
</tbody>
</table>

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

**Services (Operating budget)**

<table>
<thead>
<tr>
<th>Service category</th>
<th>Description</th>
<th>(Revenue) $'000</th>
<th>Expenditure $'000</th>
<th>Net cost $'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Cube</td>
<td>Management and operation of The Cube</td>
<td>(384)</td>
<td>934</td>
<td>550</td>
</tr>
<tr>
<td>Library</td>
<td>Library services</td>
<td>(306)</td>
<td>1,139</td>
<td>833</td>
</tr>
<tr>
<td>Youth services</td>
<td>Operation of youth programs</td>
<td>(121)</td>
<td>396</td>
<td>275</td>
</tr>
<tr>
<td>Marketing</td>
<td>Promotion of the city</td>
<td>(1)</td>
<td>841</td>
<td>840</td>
</tr>
<tr>
<td>Community relations</td>
<td>Informing the community of council activities and related feedback</td>
<td>0</td>
<td>671</td>
<td>671</td>
</tr>
</tbody>
</table>

**Initiatives**

1. Redevelop the council website for an improved experience that is easily navigated, accessible, mobile responsive and user focused
2. Inform the community about the council’s events and activities through a broad range of communications channels
3. Continue to run consultation activities to ensure the community has a say on issues that affect or are of importance to them
4. Implement cycling and pathway improvements promoting linkages to the central business area
5. Install key pedestrian crossings and infrastructure at identified locations to improve safety and connections
6. Deliver a range of events and public program in diverse locations and facilities that allow the community to engage, connect, express themselves
7. Offer and promote a range of volunteering opportunities
8. Support local organisations through the provision of a community grants program to assist groups to meet identified community needs.
9. Position the library as the community lounge, planning for and providing a service that connects, engages and shares knowledge for all of the community.
10. Support the inclusion and participation in community life for vulnerable population groups.
11. Facilitate and encourage collaborative relationships and partnerships with the Aboriginal and Torres Strait islander community to address issues impacting their quality of life and which creates greater cultural connection through the implementation of the council’s reconciliation action plan.
12. Work in partnership with the ethnic community to increase connection and inclusion and support opportunities for all people to be involved in community life.
13. Promote the Come In We're Accessible business campaign
14. Continue strategic planning work to deliver council’s priorities and actions from the Age friendly strategy.
15. Promote opportunities for older people to participate in Wodonga’s services and programs.

16. Work with community agencies and committees towards the creation of a sustainable built and natural environment in our CBD, parks and green spaces, that enhances and supports accessibility and mobility across the city.

17. Work with agencies and service providers to promote a range of quality and accessible services and programs to older people.

18. Work in partnership with the NDIS local area co-ordination service on initiatives that increase the inclusion of people with a disability in community life.

**Major initiatives**

1. Provide relevant communications and engagement channels and opportunities that are inclusive and support diverse needs effectively so all members of the community stay informed and have a say on issues that are important to them.

2. Provide the infrastructure in pathways and roads for our community to go about their day in a safe manner with the ability to access what they require near and far.

3. Provide, plan for and advocate for opportunities and access for all ages and abilities to participate, be engaged and contribute through services, facilities, programs, events and activities.

**Service performance outcome indicators**

<table>
<thead>
<tr>
<th>Service</th>
<th>Indicator</th>
<th>Performance measure</th>
<th>Computation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Libraries</td>
<td>Participation</td>
<td>Active library members (percentage of the municipal population that are active library members)</td>
<td>Number of active library members \ Municipal population \ × 100</td>
</tr>
</tbody>
</table>

**2.3 Strategic objective 3: Sustainable and forward-looking.**

**Pillar three**  
Sustainable and forward-looking

**Strategic objective**

Protect, enhance and manage our unique natural and built environments, planning for growth and demonstrating leadership and stewardship for now and into the future.

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

**Services (Operating budget)**

<table>
<thead>
<tr>
<th>Service category</th>
<th>Description</th>
<th>(Revenue) $'000</th>
<th>Expenditure $'000</th>
<th>Net cost $'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infrastructure, planning, works and building management</td>
<td>Planning and implementing future sustainable actions and strategies</td>
<td>0</td>
<td>835</td>
<td>835</td>
</tr>
<tr>
<td>Community planning</td>
<td>Planning for future community infrastructure and service needs</td>
<td>(583)</td>
<td>3,432</td>
<td>2,849</td>
</tr>
<tr>
<td>Asset management</td>
<td>Asset inspections, maintenance demand planning</td>
<td>0</td>
<td>369</td>
<td>369</td>
</tr>
<tr>
<td>Information services</td>
<td>Administering and maintaining Council’s information technology and communication systems</td>
<td>(1)</td>
<td>619</td>
<td>618</td>
</tr>
</tbody>
</table>
Initiatives

1. Deliver a strategic, resourced and informed program to renew, upgrade and build community assets to meet the current and future needs of the community.

2. Enhance leafy green streetscapes, road reserves and public places that are clean, attractive and improve public safety and community wellbeing.

3. Deliver a well-planned program of playground renewals, upgrades and new infrastructure across the city

4. Implement project management guidelines for key projects

5. Develop a master plan for Gateway Island including Gateway Village and the Gateway Lakes precinct

6. Develop the Wodonga Industrial Land Strategy to set out the future provision of industrial land across the city for the next 10 years

7. Facilitate future land development and subdivisions to meet the needs of tourism, retail and small lot industrial precincts and ensuring ample land availability

8. Prepare a feasibility study for best practice Environmentally Sustainable Design (ESD) subdivisions in regional Victoria

9. Develop the Neighbourhood Character Strategy to articulate a vision to create and maintain liveable suburbs to attract development, growth and prosperity

10. Work with environmental agencies and other stakeholder to address odour issues in Wodonga

11. Develop the Wodonga housing strategy that clearly defines the council’s role in planning for growth and influencing housing pathways and affordability

12. Develop an affordable housing strategy to guide the council’s role in attracting appropriate social housing to meet the needs of our more vulnerable people

13. Undertake detailed planning for the cultural precinct redevelopment

14. Ensure infrastructure is well planned to meet community need and growth through the development of a community infrastructure framework and strategy.

15. Actively work with investors and developers for a range of planned retirement living options

16. Facilitate and advocate private and public development in housing stock that offers diversity and affordability suitable for a growing city

17. Work with State government and community housing providers to strengthen the service sector

18. Participate in the emergency relief providers network and support community organisations working directly with people at risk of homelessness to reduce housing stress

19. Work with Albury Wodonga Health to develop a strategy that responds to future growth and to changing social and health needs to maximise positive outcomes for Wodonga

20. Use council planning, regulatory and policy mechanisms to increase housing diversity and affordability.

21. Continue to maintain city landscapes and public areas that promote civic pride

22. Explore the feasibility and options for the establishment of a botanical gardens space in the city

23. Ensure appropriate levels of usable and suitable open space is allocated in new developments that will contribute to the liveability of the city and our community’s quality of life.

24. Design and maintain our public open space to positively impact on our community’s health and wellbeing

25. Develop a significant tree register for the municipality

26. Continue to plant and maintain trees and plantings in our playgrounds and parks.

27. Promote the value and participation opportunities including in the use and management of the natural environment.

28. Prepare a priority action plan for Wodonga’s hills based on community feedback on adoption of the Planning for the Wodonga Hills Strategy

29. Continue and adapt in response to the city’s growth, the natural resource management program for environmental land, including WREN reserves and vegetation offset sites

30. Continue collaboration with partners and stakeholders and the community to plan for urban waterways
31. Increase participation of commercial waste streams into the -bin system to reduce waste volumes and increase recycling
32. Ensure the review of the Municipal Emergency Management Plan incorporates and addresses the effects of climate change
33. Further investigate ways for the council to reduce its carbon footprint through energy efficient programs
34. Investigate and determine the viability of waste to energy technologies to attract such industries to Wodonga
35. Increase public place recycling options
36. Continue to participate in programs that embed waste management practices that increase rates of recycling, reuse and waste reduction
37. Encourage and promote sustainable living in the community through the delivery of the Sustainable Living Festival
38. Develop a business case for a Wodonga community solar farm
39. Continue household waste collections for pensioners

Major initiatives
1. Implement strategies and allocate resources to continue the ongoing delivery and management of the council’s assets across the city.
2. Undertake statutory planning and strategic planning practices effectively manage growth, maintain liveability and foster appropriate development.
3. Monitor and plan for the changing needs and social priorities for our community, continually improving how we engage with community service providers, funders and stakeholders for the provision of effective and targeted services.
4. Design and maintain our parks, reserves, public and green spaces for their continued attraction for our community and visitors.
5. Manage council land to protect and enhance the area’s unique biodiversity values and promote community appreciation of the natural environment.
6. Promote sound and sustainable environmental practices through our policies, planning and delivery for the organisation, the community and the city.

Service performance outcome indicators

<table>
<thead>
<tr>
<th>Service</th>
<th>Indicator</th>
<th>Performance measure</th>
<th>Computation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statutory planning</td>
<td>Decision making</td>
<td>Council planning decisions upheld at VCAT (percentage of planning application decisions subject to review by VCAT and that were not set aside)</td>
<td>Number of VCAT decisions that did not set aside Council's decision in relation to a planning application × 100</td>
</tr>
</tbody>
</table>

2.4 Strategic objective 4: Thriving and vibrant city.

Theme
Thriving and vibrant city

Strategic objective
Advance our position as a leading regional city, fostering opportunities for development and jobs, and establishing a destination that offers a variety of experiences, recognising our rich and diverse history.

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

<table>
<thead>
<tr>
<th>Service category</th>
<th>Description</th>
<th>(Revenue) $'000</th>
<th>Expenditure $'000</th>
<th>Net cost $'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Economic development</td>
<td>Investment attraction; support for business development</td>
<td>(127)</td>
<td>829</td>
<td>702</td>
</tr>
<tr>
<td>Events program</td>
<td>Coordinate the events program</td>
<td>(86)</td>
<td>1,404</td>
<td>1,318</td>
</tr>
<tr>
<td>Visitor Information Centre</td>
<td>Operation of Council’s Visitor Information Centre</td>
<td>(46)</td>
<td>289</td>
<td>243</td>
</tr>
<tr>
<td>Bonegilla Migrant Experience</td>
<td>Operation of Bonegilla Migrant Experience</td>
<td>(73)</td>
<td>541</td>
<td>468</td>
</tr>
<tr>
<td>Arts development</td>
<td>Operation of Council’s arts program</td>
<td>0</td>
<td>426</td>
<td>426</td>
</tr>
<tr>
<td>Arts Space</td>
<td>Operation of Arts Space Wodonga</td>
<td>21</td>
<td>365</td>
<td>344</td>
</tr>
<tr>
<td>Building maintenance</td>
<td>Manage Council’s buildings</td>
<td>(165)</td>
<td>696</td>
<td>531</td>
</tr>
<tr>
<td>Roads and parks maintenance, external works</td>
<td>Parks, gardens and roads maintenance. Road construction and external works</td>
<td>(1,124)</td>
<td>9,291</td>
<td>8,167</td>
</tr>
</tbody>
</table>

Initiatives

1. Upgrade technology at key cultural venues to provide better service in multiple spaces, increase income potential, gain operational efficiencies and better service hirers and users.
2. Develop a major art event for the city to allow for community expression, cultural engagement and profile the city as a creative destination.
3. Investigate the repositioning and rebranding of Arts Space Wodonga as a niche provider tailored to a key demographic.
4. Activate the city through culture venue programs, events and space activation that encourage community access and participation.
5. Promote Wodonga’s reputation as an arts and events destinations through innovative cultural programming and supporting community and professional arts practice across the city.
6. Develop a new business plan which includes sponsorship and fundraising for Bonegilla Migrant Experience to improve the sustainability of the site.
8. Develop and implement opportunities to celebrate and preserve the council’s culture and heritage assets - indigenous, cultural and environmental.
9. Explore options for the establishment of a dedicated museum space in the city.
10. Support and grow a major event initiative that profiles the regional food industry.
11. Redefine the visitor service model to respond to the changing ways visitors seek and receive information.
12. Work with tourism partners and operators to develop capacity and the position of their services or product in key markets.
13. Develop the local tourism product with a focus on food and agri-tourism.
14. Strengthen visitor attraction and experience by promoting Wodonga as a destination of choice by visitors.
15. Continue to promote Bonegilla Migrant Experience and Bandiana Army Museum as tourism and visitation destinations.
16. Continue to plan, review and upgrade track and trail networks to improve connections and enhance tourism opportunities and attractions.
17. Evaluate the council’s festivals and events to identify continuous improvement opportunities.
18. Deliver, host and participate in a range of community and sporting events that showcase the city and celebrate diversity and achievement.
19. Continue to attract new and diverse industry to Logic.
20. Develop a Wodonga Retail Strategy to ensure clarity around the shopping centres and precincts and how they are connected.
21. Undertake an annual business survey to understand and support the challenges and opportunities faced by the local business community
22. Continue to promote and seek investment in the former Stanley St pool site (CBD West)
23. Continue to work with the Wodonga Chamber of Commerce to actively investigate opportunities for business growth and promotion
24. Continue to develop required infrastructure at Logic Wodonga to support new investments
25. Continue to attract new and diverse business to Wodonga
26. Work in partnership with community organisations to improve opportunities for people with disabilities to participate in education, training and employment
27. Review how the existing transport network, services, frequency, access and connection with intermodal transfers can be improved to support equitable access to employment and training opportunities
28. Work in partnership with organisations and business to increase opportunities for employment for Aboriginal people and young people
29. Support initiatives that strengthen social and youth entrepreneurship
30. Continue to implement the council’s Social Procurement Policy as a lever for improving employment opportunities for people with a disability.
31. Work with the education sector to identify gaps and opportunities to strengthen pathways into the local employment sector for our community
32. Complete the reconstruction of South, Bond and High streets as part of the City Heart project
33. Encourage support of local business through shop local campaigns and promotion of the City Heart website and app
34. Enhance the city’s laneways to promote activation and vibrancy that contribute to the amenity and public realm of the city heart
35. Support and develop a range of social, space activation and event programs across the CBA
36. Ensure businesses and community are well-informed and updated during major works in the CBA
37. Undertake a feasibility study for an innovation hub
38. Develop a Wodonga CBA Parking Strategy to promote the sustainable long-term revitalisation and development of the CBA
39. Continue to attract new and diverse retail businesses to our city centre

**Major initiatives**
1. Support and provide a range of programs, events and facilities for the community and visitors to engage in arts and cultural activities and promote civic pride, expression and participation
2. Recognise and preserve our story, important sites and our indigenous cultural connections
3. Strengthen, develop and promote our visitor attractions and destination experiences
4. Support a positive business community, attracting new business and industry and facilitating the growth of existing business, to provide diverse and sustainable employment opportunities
5. Increase opportunities for participation in education, training and employment through planning, advocacy and strong partnerships with key stakeholders.
6. Create a city heart that fosters community and commercial activity and brings people together.

**Service performance outcome indicators**

<table>
<thead>
<tr>
<th>Service</th>
<th>Indicator</th>
<th>Performance measure</th>
<th>Computation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Roads</td>
<td>Satisfaction</td>
<td>Satisfaction with sealed local roads (community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)</td>
<td>Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads</td>
</tr>
</tbody>
</table>
2.5 Strategic objective 5: Strong, responsible and sound organisation.

**Theme**
Strong, responsible and sound organisation

**Strategic objective**
Provide strong leadership and governance, demonstrating excellence in the way we do businesses while being innovative, responsive and transparent.

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

**Services (Operating budget)**

<table>
<thead>
<tr>
<th>Service category</th>
<th>Description</th>
<th>(Revenue) $'000</th>
<th>Expenditure $'000</th>
<th>Net cost $'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive Services</td>
<td>CEO, executive and council support, communications</td>
<td>0</td>
<td>696</td>
<td>696</td>
</tr>
<tr>
<td>Governance</td>
<td>Councillor support and elections</td>
<td>0</td>
<td>479</td>
<td>479</td>
</tr>
<tr>
<td>Property management</td>
<td>Management of council owned properties</td>
<td>(104)</td>
<td>175</td>
<td>71</td>
</tr>
<tr>
<td>Customer focus</td>
<td>Operation of Council front counter and call centre</td>
<td>0</td>
<td>906</td>
<td>906</td>
</tr>
<tr>
<td>Building services</td>
<td>Building inspections, issuing of permits</td>
<td>(681)</td>
<td>628</td>
<td>(53)</td>
</tr>
<tr>
<td>Directorate – Business Services</td>
<td>Management of the Business Services directorate</td>
<td>0</td>
<td>556</td>
<td>556</td>
</tr>
<tr>
<td>Corporate governance</td>
<td>OH&amp;S, risk management and competitive services, administration of tendering and contracting procedures for works acquired by council</td>
<td>0</td>
<td>752</td>
<td>752</td>
</tr>
<tr>
<td>Finance and rates</td>
<td>Finance, rating and valuation services, depreciation, Federal Assistance Grants</td>
<td>(2,582)</td>
<td>9,922</td>
<td>7,340</td>
</tr>
<tr>
<td>Information management</td>
<td>Administering and maintaining Council’s records management systems</td>
<td>0</td>
<td>379</td>
<td>379</td>
</tr>
<tr>
<td>People and workplace</td>
<td>Human resources</td>
<td>0</td>
<td>714</td>
<td>714</td>
</tr>
</tbody>
</table>

**Initiatives**
1. Ensure outcomes of council meetings are readily accessible to members of the community
2. Continue to explore and use existing and emerging technologies to maximise accessibility, reach, impact and responsiveness
3. Enhance and streamline the connectivity of electronic systems to improve efficient and effective service delivery and improve customer contact experience
4. Report to the community on council’s performance and efficiency measures across all areas of the council
5. Continue to undertake a program of service review to assess the appropriateness, effectiveness and efficiency of services while ensuring equity and access.
6. Implement Wodonga Council’s Gender Equity Strategy to promote and embed an organisational culture that embraces gender equality
7. Continue to implement the council’s social inclusion and human rights policies.
8. Provide council services and projects with a strong financial planning framework
9. Maintain accountable and transparent financial practices
10. Review and enhance our financial management and reporting system to ensure relevant and timely financial advice
11. Continue to lobby State and Federal governments for funding towards projects of regional significance such as the Baranduda Fields sporting precinct
12. Meet with regional and neighbouring councils on a regular basis to discuss shared goals and outcomes
13. Continue participation in Regional Cities Victoria and Regional Capitals Australia to keep both State and Federal governments’ focus on regional cities
14. Lobby state and federal governments on a case by case basis on services cost-shifting to local government
15. Continue to lobbying for appropriate levels of grant funding from other tiers of government to deliver priority projects, infrastructure and service needs to the community.
16. Advocate and lobby for appropriate mental health services to meet local need
17. Lobby the State and Federal Governments for key improvements to the passenger rail on the North East rail line and train rolling stock
18. Lobby and advocate for better transport options for the community through improvements to faster and more regular train and bus services
19. Advocate and co-ordinate with state and federal governments to identify future infrastructure and facilities that will need to be planned to meet the growth of Wodonga and the region.
20. Actively lobby for and seek funding opportunities that will bring increased services and infrastructure that will improve the health, education and wellbeing of our children, young people and families
21. Advocate, lobby and seek funding at a federal and state level for funding to support programs to help reduce family violence
22. Advocate, lobby and seek funding for appropriate public housing

Major initiatives
1. Foster a positive culture of skilled employees which allows for the continuous improvement of our service delivery providing the best outcome for our community in an open, transparent and fair manner.
2. Undertake fiscally responsible management and budgeting to provide sustainability and a balance between financial and community outcomes
3. Establish strong relationships with government, partners and stakeholders to advocate for the community on priority issues

Service performance outcome indicators

<table>
<thead>
<tr>
<th>Service</th>
<th>Indicator</th>
<th>Performance measure</th>
<th>Computation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governance</td>
<td>Satisfaction</td>
<td>Satisfaction with Council decisions (community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)</td>
<td>Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the community</td>
</tr>
</tbody>
</table>
2.6 Performance Statement

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 132 of the Act and included in the 2017/18 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in Section 8) and sustainable capacity, which are not included in this budget report. The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

2.7 Reconciliation with budgeted operating result

<table>
<thead>
<tr>
<th>Strategic Objective</th>
<th>Net Cost (Revenue) $’000</th>
<th>Expenditure $’000</th>
<th>Revenue $’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strategic objective 1: Healthy, safe and resilient community</td>
<td>9,876</td>
<td>15,992</td>
<td>(6,116)</td>
</tr>
<tr>
<td>Strategic objective 2: Engaged and connected community</td>
<td>3,169</td>
<td>3,981</td>
<td>(812)</td>
</tr>
<tr>
<td>Strategic objective 3: Sustainable and forward-looking</td>
<td>4,671</td>
<td>5,255</td>
<td>(584)</td>
</tr>
<tr>
<td>Strategic objective 4: Thriving and vibrant city</td>
<td>12,199</td>
<td>13,841</td>
<td>(1,642)</td>
</tr>
<tr>
<td>Strategic objective 5: Strong, responsible and sound organisation</td>
<td>11,840</td>
<td>15,207</td>
<td>(3,367)</td>
</tr>
<tr>
<td><strong>Total services &amp; initiatives</strong></td>
<td><strong>41,755</strong></td>
<td><strong>54,276</strong></td>
<td><strong>(12,521)</strong></td>
</tr>
<tr>
<td><strong>Other non-attributable initiatives</strong></td>
<td><strong>702</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Result before funding sources</strong></td>
<td><strong>42,457</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rates &amp; charges</td>
<td>(44,009)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital grants &amp; contributions</td>
<td>(2,560)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total funding sources</strong></td>
<td><strong>(46,569)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><em>(Surplus) / deficit for the year from Operations</em></td>
<td><em>(4,112)</em></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
3. Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the years 2017/18 to 2020/21 has been extracted from the Strategic Resource Plan.

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

3.1 Comprehensive Income Statement
3.2 Balance Sheet
3.3 Statement of Changes in Equity
3.4 Statement of Cash Flows
3.5 Statement of Capital Works
3.6 Statement of Human Resources
## Comprehensive Income Statement
For the four years ending 30 June 2021

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rates and charges</td>
<td>43,139</td>
<td>44,009</td>
<td>45,284</td>
<td>46,572</td>
<td>47,873</td>
</tr>
<tr>
<td>Statutory fees and fines</td>
<td>1,866</td>
<td>1,831</td>
<td>1,831</td>
<td>1,831</td>
<td>1,831</td>
</tr>
<tr>
<td>User fees</td>
<td>3,692</td>
<td>3,425</td>
<td>3,511</td>
<td>3,599</td>
<td>3,688</td>
</tr>
<tr>
<td>Grants - Operating</td>
<td>11,658</td>
<td>6,497</td>
<td>9,165</td>
<td>9,303</td>
<td>9,442</td>
</tr>
<tr>
<td>Grants - Capital</td>
<td>4,584</td>
<td>2,215</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Contributions - monetary</td>
<td>569</td>
<td>345</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Contributions - non-monetary assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net gain/(loss) on disposal of property, infrastructure, plant and equipment</td>
<td>200</td>
<td>100</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fair value adjustments for investment property</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Share of net profits/(losses) of associates and joint ventures</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other income</td>
<td>10,524</td>
<td>917</td>
<td>991</td>
<td>944</td>
<td>1,025</td>
</tr>
<tr>
<td><strong>Total income</strong></td>
<td>76,232</td>
<td>59,339</td>
<td>60,782</td>
<td>62,249</td>
<td>63,859</td>
</tr>
<tr>
<td><strong>Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee costs</td>
<td>28,611</td>
<td>24,747</td>
<td>25,366</td>
<td>25,936</td>
<td>26,520</td>
</tr>
<tr>
<td>Materials and services</td>
<td>20,492</td>
<td>18,363</td>
<td>19,409</td>
<td>20,302</td>
<td>20,813</td>
</tr>
<tr>
<td>Bad and doubtful debts</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Depreciation and amortisation</td>
<td>8,772</td>
<td>9,075</td>
<td>9,256</td>
<td>9,371</td>
<td>9,475</td>
</tr>
<tr>
<td>Borrowing costs</td>
<td>1,506</td>
<td>1,524</td>
<td>1,447</td>
<td>1,365</td>
<td>1,277</td>
</tr>
<tr>
<td>Other expenses</td>
<td>6,497</td>
<td>1,145</td>
<td>1,178</td>
<td>1,212</td>
<td>1,247</td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td>65,878</td>
<td>55,227</td>
<td>56,656</td>
<td>58,186</td>
<td>59,332</td>
</tr>
<tr>
<td><strong>Surplus/(deficit) for the year</strong></td>
<td>10,354</td>
<td>4,112</td>
<td>4,126</td>
<td>4,063</td>
<td>4,527</td>
</tr>
</tbody>
</table>

### Other comprehensive income

**Items that will not be reclassified to surplus or deficit in future periods**
- Net asset revaluation increment
- Share of other comprehensive income of associates and joint ventures

**Items that may be reclassified to surplus or deficit in future periods**
- (detail as appropriate)
Balance Sheet
For the four years ending 30 June 2021

<table>
<thead>
<tr>
<th></th>
<th>Forecast Actual 2016/17 $'000</th>
<th>Budget 2017/18 $'000</th>
<th>Strategic Resource Plan Projections 2018/19 $'000</th>
<th>2019/20 $'000</th>
<th>2020/2021 $'000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>16,106</td>
<td>8,207</td>
<td>8,073</td>
<td>9,057</td>
<td>9,940</td>
</tr>
<tr>
<td>Trade and other receivables</td>
<td>2,943</td>
<td>2,821</td>
<td>2,890</td>
<td>2,956</td>
<td>3,037</td>
</tr>
<tr>
<td>Other financial assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Inventories</td>
<td>20</td>
<td>20</td>
<td>20</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>Non-current assets classified as held for sale</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other assets</td>
<td>650</td>
<td>650</td>
<td>650</td>
<td>650</td>
<td>650</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td>19,719</td>
<td>11,698</td>
<td>11,633</td>
<td>12,683</td>
<td>13,647</td>
</tr>
<tr>
<td><strong>Non-current assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trade and other receivables</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investments in associates and joint ventures</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Property, infrastructure, plant &amp; equipment</td>
<td>526,000</td>
<td>536,403</td>
<td>539,022</td>
<td>540,375</td>
<td>542,144</td>
</tr>
<tr>
<td>Investment property</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intangible assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total non-current assets</strong></td>
<td>526,000</td>
<td>536,403</td>
<td>539,022</td>
<td>540,375</td>
<td>542,144</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>545,719</td>
<td>548,101</td>
<td>550,655</td>
<td>553,058</td>
<td>555,791</td>
</tr>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trade and other payables</td>
<td>3,289</td>
<td>3,125</td>
<td>3,218</td>
<td>3,326</td>
<td>3,411</td>
</tr>
<tr>
<td>Trust funds and deposits</td>
<td>1,412</td>
<td>1,412</td>
<td>1,412</td>
<td>1,412</td>
<td>1,412</td>
</tr>
<tr>
<td>Provisions</td>
<td>4,300</td>
<td>4,300</td>
<td>4,300</td>
<td>4,300</td>
<td>4,300</td>
</tr>
<tr>
<td>Interest-bearing loans and borrowings</td>
<td>1,576</td>
<td>1,664</td>
<td>1,768</td>
<td>1,879</td>
<td>1,998</td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td>10,577</td>
<td>10,501</td>
<td>10,698</td>
<td>10,917</td>
<td>11,121</td>
</tr>
<tr>
<td><strong>Non-current liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provisions</td>
<td>3,950</td>
<td>3,950</td>
<td>3,950</td>
<td>3,950</td>
<td>3,950</td>
</tr>
<tr>
<td>Interest-bearing loans and borrowings</td>
<td>22,220</td>
<td>20,566</td>
<td>18,797</td>
<td>16,918</td>
<td>14,920</td>
</tr>
<tr>
<td><strong>Total non-current liabilities</strong></td>
<td>26,170</td>
<td>24,516</td>
<td>22,747</td>
<td>20,868</td>
<td>18,870</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>36,747</td>
<td>35,017</td>
<td>33,445</td>
<td>31,785</td>
<td>29,991</td>
</tr>
<tr>
<td><strong>Net assets</strong></td>
<td>508,972</td>
<td>513,084</td>
<td>517,210</td>
<td>521,273</td>
<td>525,800</td>
</tr>
<tr>
<td><strong>Equity</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accumulated surplus</td>
<td>229,654</td>
<td>233,366</td>
<td>236,945</td>
<td>240,539</td>
<td>244,584</td>
</tr>
<tr>
<td>Reserves</td>
<td>279,318</td>
<td>279,718</td>
<td>280,265</td>
<td>280,734</td>
<td>281,216</td>
</tr>
<tr>
<td><strong>Total equity</strong></td>
<td>508,972</td>
<td>513,084</td>
<td>517,210</td>
<td>521,273</td>
<td>525,800</td>
</tr>
</tbody>
</table>
# Statement of Changes in Equity
For the four years ending 30 June 2021

<table>
<thead>
<tr>
<th>Year</th>
<th>Total $’000</th>
<th>Accumulated Surplus $’000</th>
<th>Revaluation Reserve $’000</th>
<th>Other Reserves $’000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2018</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at beginning of the financial year</td>
<td>508,972</td>
<td>229,654</td>
<td>277,100</td>
<td>2,218</td>
</tr>
<tr>
<td>Surplus/(deficit) for the year</td>
<td>4,112</td>
<td>4,112</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net asset revaluation increment/(decrement)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfer to other reserves</td>
<td>-</td>
<td>(400)</td>
<td>-</td>
<td>400</td>
</tr>
<tr>
<td>Transfer from other reserves</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Balance at end of the financial year</strong></td>
<td>513,084</td>
<td>233,366</td>
<td>277,100</td>
<td>2,618</td>
</tr>
<tr>
<td><strong>2019</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at beginning of the financial year</td>
<td>513,084</td>
<td>233,366</td>
<td>277,100</td>
<td>2,618</td>
</tr>
<tr>
<td>Surplus/(deficit) for the year</td>
<td>4,126</td>
<td>4,126</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net asset revaluation increment/(decrement)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfer to other reserves</td>
<td>-</td>
<td>(547)</td>
<td>-</td>
<td>547</td>
</tr>
<tr>
<td>Transfer from other reserves</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Balance at end of the financial year</strong></td>
<td>517,210</td>
<td>236,945</td>
<td>277,100</td>
<td>3,165</td>
</tr>
<tr>
<td><strong>2020</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at beginning of the financial year</td>
<td>517,210</td>
<td>236,945</td>
<td>277,100</td>
<td>3,165</td>
</tr>
<tr>
<td>Surplus/(deficit) for the year</td>
<td>4,063</td>
<td>4,063</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net asset revaluation increment/(decrement)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfer to other reserves</td>
<td>-</td>
<td>(469)</td>
<td>-</td>
<td>469</td>
</tr>
<tr>
<td>Transfer from other reserves</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Balance at end of the financial year</strong></td>
<td>521,273</td>
<td>240,539</td>
<td>277,100</td>
<td>3,634</td>
</tr>
<tr>
<td><strong>2021</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at beginning of the financial year</td>
<td>521,273</td>
<td>240,539</td>
<td>277,100</td>
<td>3,634</td>
</tr>
<tr>
<td>Surplus/(deficit) for the year</td>
<td>4,527</td>
<td>4,527</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net asset revaluation increment/(decrement)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfer to other reserves</td>
<td>-</td>
<td>(482)</td>
<td>-</td>
<td>482</td>
</tr>
<tr>
<td>Transfer from other reserves</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Balance at end of the financial year</strong></td>
<td>525,800</td>
<td>244,584</td>
<td>277,100</td>
<td>4,116</td>
</tr>
</tbody>
</table>
### Statement of Cash Flows
For the four years ending 30 June 2021

<table>
<thead>
<tr>
<th></th>
<th>2016/17 Actual</th>
<th>2017/18 Budget</th>
<th>Strategic Resource Plan Projections</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inflows</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Outflows)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rates and charges</td>
<td>43,139</td>
<td>44,101</td>
<td>45,231</td>
</tr>
<tr>
<td>Statutory fees and fines</td>
<td>1,866</td>
<td>1,834</td>
<td>1,829</td>
</tr>
<tr>
<td>User fees</td>
<td>3,692</td>
<td>3,432</td>
<td>3,507</td>
</tr>
<tr>
<td>Grants - operating</td>
<td>11,658</td>
<td>6,510</td>
<td>9,154</td>
</tr>
<tr>
<td>Grants - capital</td>
<td>5,153</td>
<td>2,220</td>
<td></td>
</tr>
<tr>
<td>Contributions - monetary</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Interest received</td>
<td>451</td>
<td>365</td>
<td>365</td>
</tr>
<tr>
<td>Dividends received</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Trust funds and deposits taken</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other receipts</td>
<td>10,073</td>
<td>899</td>
<td>626</td>
</tr>
<tr>
<td>Net GST refund / payment</td>
<td>-</td>
<td>-</td>
<td>579</td>
</tr>
<tr>
<td>Employee costs</td>
<td>(28,611)</td>
<td>(24,838)</td>
<td>(25,315)</td>
</tr>
<tr>
<td>Materials and services</td>
<td>(21,909)</td>
<td>(18,805)</td>
<td>(19,254)</td>
</tr>
<tr>
<td>Trust funds and deposits repaid</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other payments</td>
<td>(6,422)</td>
<td>(1,149)</td>
<td>(1,312)</td>
</tr>
<tr>
<td><strong>Net cash provided by/(used in) operating activities</strong></td>
<td>19,090</td>
<td>14,569</td>
<td>14,831</td>
</tr>
</tbody>
</table>

### Cash flows from investing activities

| Payments for property, infrastructure, plant and equipment | (19,881) | (19,478) | (11,785) | (10,725) | (11,243) |
| Proceeds from sale of property, infrastructure, plant and equipment | -       | 100       | -        | -        | -        |
| Payments for investments | -       | -        | -        | -        | -        |
| Proceeds from sale of investments | 10,870 | -        | -        | -        | -        |
| Loan and advances made | -       | -        | -        | -        | -        |
| Payments of loans and advances | -       | -        | -        | -        | -        |
| **Net cash provided by (used in) investing activities** | (8,811) | (19,378) | (11,785) | (10,725) | (11,243) |

### Cash flows from financing activities

| Finance costs | (1,506) | (1,524) | (1,426) | (1,322) | (1,211) |
| Repayment of borrowings | (1,699) | (1,566) | (1,664) | (1,768) | (1,879) |
| **Net cash provided by/(used in) financing activities** | (3,205) | (3,090) | (3,090) | (3,090) | (3,090) |

### Net increase/(decrease) in cash & cash equivalents

| 7,074 | (7,899) | (134) | 984 | 883 |
| 9,032 | 16,106 | 8,207 | 8,073 | 9,057 |
| **Cash and cash equivalents at the end of the financial year** | 16,106 | 8,207 | 8,073 | 9,057 | 9,940 |

28
# Statement of Capital Works
For the four years ending 30 June 2021

## Property

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Property</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>0</td>
<td>0</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Land improvements</td>
<td>1,594</td>
<td>0</td>
<td>-</td>
<td>-</td>
<td>1,500</td>
<td></td>
</tr>
<tr>
<td>Total land</td>
<td>1,594</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1,500</td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>0</td>
<td>1,960</td>
<td>1,390</td>
<td>215</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>Building improvements</td>
<td>3,390</td>
<td>2,265</td>
<td>2,133</td>
<td>2,285</td>
<td>1,531</td>
<td></td>
</tr>
<tr>
<td>Total buildings</td>
<td>3,390</td>
<td>4,225</td>
<td>3,523</td>
<td>2,500</td>
<td>1,546</td>
<td></td>
</tr>
<tr>
<td>Total property</td>
<td>4,984</td>
<td>4,225</td>
<td>3,523</td>
<td>2,500</td>
<td>3,046</td>
<td></td>
</tr>
</tbody>
</table>

## Plant and Equipment

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Plant and equipment</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plant, machinery and equipment</td>
<td>700</td>
<td>400</td>
<td>250</td>
<td>250</td>
<td>250</td>
<td></td>
</tr>
<tr>
<td>Fixtures, fittings and furniture</td>
<td>0</td>
<td>0</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Computers and telecommunications</td>
<td>728</td>
<td>759</td>
<td>491</td>
<td>522</td>
<td>552</td>
<td></td>
</tr>
<tr>
<td>Library books</td>
<td>0</td>
<td>0</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Total plant and equipment</td>
<td>1,428</td>
<td>1,159</td>
<td>741</td>
<td>772</td>
<td>802</td>
<td></td>
</tr>
</tbody>
</table>

## Infrastructure

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Infrastructure</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Roads</td>
<td>8,207</td>
<td>9,739</td>
<td>4,107</td>
<td>2,959</td>
<td>3,136</td>
<td></td>
</tr>
<tr>
<td>Bridges</td>
<td>509</td>
<td>279</td>
<td>79</td>
<td>1,331</td>
<td>33</td>
<td></td>
</tr>
<tr>
<td>Footpaths and cycleways</td>
<td>713</td>
<td>809</td>
<td>973</td>
<td>824</td>
<td>773</td>
<td></td>
</tr>
<tr>
<td>Drainage</td>
<td>234</td>
<td>77</td>
<td>107</td>
<td>347</td>
<td>93</td>
<td></td>
</tr>
<tr>
<td>Recreational, leisure and community facilities</td>
<td>2,607</td>
<td>1,531</td>
<td>565</td>
<td>537</td>
<td>208</td>
<td></td>
</tr>
<tr>
<td>Parks, open space and streetscapes</td>
<td>860</td>
<td>1,406</td>
<td>1,390</td>
<td>1,271</td>
<td>1,409</td>
<td></td>
</tr>
<tr>
<td>Off street car parks</td>
<td>277</td>
<td>253</td>
<td>390</td>
<td>184</td>
<td>75</td>
<td></td>
</tr>
<tr>
<td>Other infrastructure</td>
<td>61</td>
<td>0</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Total infrastructure</td>
<td>13,468</td>
<td>14,094</td>
<td>7,611</td>
<td>7,453</td>
<td>5,727</td>
<td></td>
</tr>
<tr>
<td>Total capital works expenditure</td>
<td>19,880</td>
<td>19,478</td>
<td>11,875</td>
<td>10,725</td>
<td>9,575</td>
<td></td>
</tr>
</tbody>
</table>

## Represented by:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Represented by</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>New asset expenditure</td>
<td>11,798</td>
<td>4,502</td>
<td>2,941</td>
<td>3,487</td>
<td>3,822</td>
<td></td>
</tr>
<tr>
<td>Asset renewal expenditure</td>
<td>4,794</td>
<td>5,668</td>
<td>5,115</td>
<td>5,799</td>
<td>5,478</td>
<td></td>
</tr>
<tr>
<td>Asset expansion expenditure</td>
<td>160</td>
<td>525</td>
<td>1,375</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Asset upgrade expenditure</td>
<td>3,128</td>
<td>8,783</td>
<td>2,444</td>
<td>1,439</td>
<td>275</td>
<td></td>
</tr>
<tr>
<td>Total capital works expenditure</td>
<td>19,880</td>
<td>19,478</td>
<td>11,875</td>
<td>10,725</td>
<td>9,575</td>
<td></td>
</tr>
</tbody>
</table>
## Statement of Human Resources
For the four years ending 30 June 2021

<table>
<thead>
<tr>
<th></th>
<th>Forecast</th>
<th>2016/17</th>
<th>Budget</th>
<th>2017/18</th>
<th>Strategic Resource Plan Projections</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>$'000</td>
<td>$'000</td>
<td>$'000</td>
<td>2018/19</td>
</tr>
<tr>
<td>Staff expenditure</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee costs - operating</td>
<td></td>
<td>28,611</td>
<td>24,747</td>
<td>25,366</td>
<td>25,936</td>
</tr>
<tr>
<td>Employee costs - capital</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total staff expenditure</td>
<td></td>
<td>28,611</td>
<td>24,747</td>
<td>25,366</td>
<td>25,936</td>
</tr>
<tr>
<td>Staff numbers</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employees</td>
<td></td>
<td>257.0</td>
<td>257.0</td>
<td>257.0</td>
<td>257.0</td>
</tr>
<tr>
<td>Total staff numbers</td>
<td></td>
<td>257.0</td>
<td>257.0</td>
<td>257.0</td>
<td>257.0</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Department</th>
<th>Budget 2017/18</th>
<th>Comprises</th>
<th>Permanent Full time</th>
<th>Permanent Part Time</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$'000</td>
<td>FTE</td>
<td>$'000</td>
<td>$'000</td>
</tr>
<tr>
<td>Planning and infrastructure</td>
<td>7,396</td>
<td>6,705</td>
<td>691</td>
<td></td>
</tr>
<tr>
<td>Business Services</td>
<td>5,766</td>
<td>4,369</td>
<td>1,397</td>
<td></td>
</tr>
<tr>
<td>Community Development</td>
<td>8,661</td>
<td>4,378</td>
<td>4,283</td>
<td></td>
</tr>
<tr>
<td>Executive governance</td>
<td>1,192</td>
<td>989</td>
<td>203</td>
<td></td>
</tr>
<tr>
<td>Total permanent staff</td>
<td>23,015</td>
<td>16,441</td>
<td>6,574</td>
<td></td>
</tr>
<tr>
<td>Casuals and other expenditure</td>
<td>1,732</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capitalised Labour costs</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total expenditure</td>
<td>24,747</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Department</th>
<th>Budget FTE</th>
<th>Comprises</th>
<th>Permanent Full time</th>
<th>Permanent Part Time</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>FTE</td>
<td>$'000</td>
<td>$'000</td>
</tr>
<tr>
<td>Planning and infrastructure</td>
<td>73.8</td>
<td>67.0</td>
<td>6.8</td>
<td></td>
</tr>
<tr>
<td>Business Services</td>
<td>59.4</td>
<td>45.0</td>
<td>14.4</td>
<td></td>
</tr>
<tr>
<td>Community Development</td>
<td>85.1</td>
<td>43.0</td>
<td>42.1</td>
<td></td>
</tr>
<tr>
<td>Executive governance</td>
<td>21.7</td>
<td>18.0</td>
<td>3.7</td>
<td></td>
</tr>
<tr>
<td>Total permanent staff</td>
<td>240.0</td>
<td>173.0</td>
<td>67.0</td>
<td></td>
</tr>
<tr>
<td>Casuals and other</td>
<td>17.0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capitalised Labour costs</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total staff</td>
<td>257.0</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### 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 interpreted in the context of the organisation’s objectives.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating position</strong></td>
<td>Adjusted underlying result</td>
<td>1</td>
<td>(2.61)%</td>
<td>9.32%</td>
<td>3.49%</td>
<td>6.59% 6.32% 6.89%</td>
<td>+</td>
</tr>
<tr>
<td><strong>Liquidity</strong></td>
<td>Working Capital</td>
<td>2</td>
<td>210.27%</td>
<td>186.43%</td>
<td>111.40%</td>
<td>108.74% 116.18% 122.71%</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Unrestricted cash</td>
<td></td>
<td>137.78%</td>
<td>117.95%</td>
<td>39.78%</td>
<td>27.71% 30.72% 32.62%</td>
<td>-</td>
</tr>
<tr>
<td><strong>Obligations</strong></td>
<td>Loans and borrowings</td>
<td>3</td>
<td>62.22%</td>
<td>55.16%</td>
<td>50.51%</td>
<td>45.41% 40.36% 35.34%</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Interest bearing loans and borrowings / rate revenue</td>
<td></td>
<td>8.64%</td>
<td>7.43%</td>
<td>7.02%</td>
<td>6.82% 6.63% 6.45%</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Loans and borrowings</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Interest and principal repayments on interest bearing loans and borrowings / rate revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Indebtedness</td>
<td>5</td>
<td>58.91%</td>
<td>44.19%</td>
<td>48.85%</td>
<td>44.07% 39.41% 34.68%</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Asset renewal</td>
<td>4</td>
<td>57.02%</td>
<td>54.65%</td>
<td>62.46%</td>
<td>55.26% 61.88% 57.82%</td>
<td>o</td>
</tr>
<tr>
<td><strong>Stability</strong></td>
<td>Rates concentration</td>
<td>5</td>
<td>73.91%</td>
<td>60.86%</td>
<td>77.65%</td>
<td>74.50% 74.82% 74.97%</td>
<td>o</td>
</tr>
<tr>
<td></td>
<td>Rate revenue / adjusted underlying revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Rates effort</td>
<td></td>
<td>0.75%</td>
<td>0.61%</td>
<td>0.61%</td>
<td>0.63% 0.63% 0.65%</td>
<td>o</td>
</tr>
</tbody>
</table>
### Efficiency

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditure level</td>
<td>Total expenses/ no. of property assessments</td>
<td></td>
<td>$3,136</td>
<td>$3,618</td>
<td>$2,954</td>
<td>$3,047</td>
<td>$3,075</td>
</tr>
<tr>
<td>Revenue level</td>
<td>Residential rate revenue / No. of residential property assessments</td>
<td></td>
<td>$2,037</td>
<td>$2,012</td>
<td>$2,032</td>
<td>$2,066</td>
<td>$2,101</td>
</tr>
<tr>
<td>Workforce turnover</td>
<td>No. of permanent staff resignations &amp; terminations / average no. of permanent staff for the financial year</td>
<td></td>
<td>10.34%</td>
<td>10.35%</td>
<td>10.42%</td>
<td>10.42%</td>
<td>10.42%</td>
</tr>
</tbody>
</table>

**Key to Forecast Trend:**
+ Forecasts improvement in Council's financial performance/financial position indicator
- Forecasts deterioration in Council's financial performance/financial position indicator
0 Forecasts that Council's financial performance/financial position indicator will be steady

**Notes to indicators**

1. **Adjusted underlying result** – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Improvement in financial performance expected over the period, although continued losses means reliance on Council's cash reserves or increased debt to maintain services.
2. **Working Capital** – The proportion of current liabilities represented by current assets. Working capital is forecast to decrease significantly in 2017/18 year due to a run down in cash reserves to fund the capital program. The trend in later years is to remain steady at an acceptable level.
3. **Debt compared to rates** - Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt.
4. **Asset renewal** - This percentage indicates the extent of Council's renewal of assets against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.
5. **Rates concentration** - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will become more reliant on rate revenue compared to all other revenue sources.
5. Other budget information (required by the Regulations)

This section presents other budget related information required by the Regulations

This section includes the following statements and reports:

5.1.1 Grants operating
5.2.1 Grants capital
5.1.3 Statement of borrowings
5.1.1 Grants - operating ($0.22 million decrease)
Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council’s services to ratepayers. Overall, the level of operating grants is projected to decrease by 2.4% or $0.22 million compared to 2016/17. A list of operating grants by type and source, classified into recurrent and non-recurrent, is included below.

<table>
<thead>
<tr>
<th>Operating Grants</th>
<th>Forecast 2016/17 $’000</th>
<th>Budget 2017/18 $’000</th>
<th>Variance $’000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Recurrent - Commonwealth Government</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Victoria Grants Commission</td>
<td>7,424</td>
<td>2,533</td>
<td>(4,891)</td>
</tr>
<tr>
<td><strong>Recurrent - State Government</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pre-schools and children's centres</td>
<td>2,180</td>
<td>2,205</td>
<td>25</td>
</tr>
<tr>
<td>School crossing supervisors</td>
<td>91</td>
<td>91</td>
<td>0</td>
</tr>
<tr>
<td>Libraries</td>
<td>296</td>
<td>282</td>
<td>(14)</td>
</tr>
<tr>
<td>Maternal and child health</td>
<td>543</td>
<td>512</td>
<td>(31)</td>
</tr>
<tr>
<td>Early home learning</td>
<td>297</td>
<td>296</td>
<td>(1)</td>
</tr>
<tr>
<td>Youth Services</td>
<td>144</td>
<td>117</td>
<td>(27)</td>
</tr>
<tr>
<td>Environmental health</td>
<td>109</td>
<td>98</td>
<td>(11)</td>
</tr>
<tr>
<td>Community centres</td>
<td>127</td>
<td>134</td>
<td>7</td>
</tr>
<tr>
<td>Emergency management</td>
<td>80</td>
<td>80</td>
<td>0</td>
</tr>
<tr>
<td>The Cube</td>
<td>120</td>
<td>80</td>
<td>(40)</td>
</tr>
<tr>
<td>Inclusive and safer communities</td>
<td>42</td>
<td>10</td>
<td>(32)</td>
</tr>
<tr>
<td>Events Program</td>
<td>35</td>
<td>35</td>
<td>0</td>
</tr>
<tr>
<td>Roadside weeds</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>Other</td>
<td>38</td>
<td>14</td>
<td>(24)</td>
</tr>
<tr>
<td><strong>Total recurrent grants</strong></td>
<td>11,536</td>
<td>6,497</td>
<td>(5,039)</td>
</tr>
<tr>
<td><strong>Non-recurrent - Commonwealth Government</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aboriginal employment program</td>
<td>8</td>
<td>-</td>
<td>(8)</td>
</tr>
<tr>
<td>Deaf games</td>
<td>30</td>
<td>-</td>
<td>(30)</td>
</tr>
<tr>
<td>Recreation strategy</td>
<td>3</td>
<td>-</td>
<td>(3)</td>
</tr>
<tr>
<td>Arts Space Wodonga programming</td>
<td>21</td>
<td>-</td>
<td>(21)</td>
</tr>
<tr>
<td>Walk to school</td>
<td>10</td>
<td>-</td>
<td>(10)</td>
</tr>
<tr>
<td>Strategic Planning CBA car parking</td>
<td>50</td>
<td>-</td>
<td>(50)</td>
</tr>
<tr>
<td><strong>Total non-recurrent grants</strong></td>
<td>122</td>
<td>-</td>
<td>(122)</td>
</tr>
<tr>
<td><strong>Total operating grants</strong></td>
<td>11,658</td>
<td>6,497</td>
<td>(5,161)</td>
</tr>
</tbody>
</table>
5.1.2 Grants - capital ($2.37 million decrease)
Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall the level of capital grants has decreased by 51.67% or $2.37 million compared to 2016/17 due mainly to specific funding for some large capital works projects in 2016/17. Section 6. "Analysis of Capital Budget" includes a more detailed analysis of the grants and contributions expected to be received during the 2017/18 year. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included below.

<table>
<thead>
<tr>
<th>Capital Grants</th>
<th>Forecast 2016/17 $’000</th>
<th>Actual 2016/17 $’000</th>
<th>Budget 2017/18 $’000</th>
<th>Variance $’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recurrent - Commonwealth Government</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Roads to recovery</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total recurrent capital grants</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-recurrent - Commonwealth Government</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Roads - National Stronger Regions Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-recurrent - State Government</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Footpaths</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Drainage</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recreation reserves and facilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bridges</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parks and open spaces</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pedestrian crossings and bus shelters</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community facilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total non-recurrent capital grants</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total capital grants</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5.1.3 Statement of Borrowings
The table below shows information on borrowings specifically required by the Regulations.

<table>
<thead>
<tr>
<th></th>
<th>2016/17 $</th>
<th>2017/18 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total amount borrowed as at 30 June of the prior year</td>
<td>25,495,569</td>
<td>23,796,000</td>
</tr>
<tr>
<td>Total amount to be borrowed</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total amount projected to be redeemed</td>
<td>1,699,569</td>
<td>1,566,128</td>
</tr>
<tr>
<td>Total amount proposed to be borrowed as at 30 June</td>
<td>23,796,000</td>
<td>22,229,872</td>
</tr>
</tbody>
</table>
6. Detailed list of Capital Works

This section presents a listing of the capital works projects that will be undertaken for the 2017/18 year.

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

- New works for 2017/18
- Works carried forward from the 2016/17 year.
## Capital works program
For the year ending 30 June 2018

### 6.1 New works

<table>
<thead>
<tr>
<th>Capital Works Area</th>
<th>Project Cost</th>
<th>New $'000</th>
<th>Renewal $'000</th>
<th>Upgrade $'000</th>
<th>Expansion $'000</th>
<th>Grants $'000</th>
<th>Contributions $'000</th>
<th>Council Cash $'000</th>
<th>Borrowings $'000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PROPERTY</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Land Improvements</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Buildings</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cultural Precinct buildings redevelopment</td>
<td>415</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>415</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>415</td>
</tr>
<tr>
<td>Regional cricket hub</td>
<td>1,300</td>
<td>1,300</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>500</td>
<td>200</td>
<td>600</td>
<td>-</td>
</tr>
<tr>
<td>Bus shelters</td>
<td>45</td>
<td>45</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>30</td>
<td>-</td>
<td>15</td>
<td>-</td>
</tr>
<tr>
<td>Toilet facilities upgrade</td>
<td>200</td>
<td>-</td>
<td>-</td>
<td>200</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>200</td>
</tr>
<tr>
<td><strong>Total Buildings</strong></td>
<td>1,960</td>
<td>1,345</td>
<td>200</td>
<td>415</td>
<td>530</td>
<td>200</td>
<td>1,230</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Building Improvements</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sustainability projects from environmental strategy</td>
<td>60</td>
<td>60</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>60</td>
</tr>
<tr>
<td>Refurbishment of Council offices stage 3 and 4B</td>
<td>500</td>
<td>-</td>
<td>-</td>
<td>500</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>500</td>
</tr>
<tr>
<td>Wodonga Saints Clubrooms toilets</td>
<td>30</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>30</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>30</td>
</tr>
<tr>
<td>Building renewals</td>
<td>1,075</td>
<td>-</td>
<td>1,075</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,075</td>
</tr>
<tr>
<td>WSLC energy efficiency initiatives</td>
<td>300</td>
<td>300</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>300</td>
</tr>
<tr>
<td>Willow Park Pavilion Upgrade</td>
<td>200</td>
<td>-</td>
<td>-</td>
<td>200</td>
<td>-</td>
<td>120</td>
<td>-</td>
<td>80</td>
<td>-</td>
</tr>
<tr>
<td>WSLC enhancements 17/18</td>
<td>50</td>
<td>-</td>
<td>50</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>50</td>
<td>-</td>
</tr>
<tr>
<td>WAVES improvements</td>
<td>50</td>
<td>50</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>50</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Building Improvements</strong></td>
<td>2,265</td>
<td>410</td>
<td>1,125</td>
<td>700</td>
<td>30</td>
<td>120</td>
<td>-</td>
<td>2,145</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL PROPERTY</strong></td>
<td>4,225</td>
<td>1,755</td>
<td>1,125</td>
<td>900</td>
<td>445</td>
<td>650</td>
<td>200</td>
<td>3,375</td>
<td>-</td>
</tr>
<tr>
<td>Capital Works Area</td>
<td>Project Cost</td>
<td>New $'000</td>
<td>Renewal $'000</td>
<td>Upgrade $'000</td>
<td>Expansion $'000</td>
<td>Grants $'000</td>
<td>Contributions $'000</td>
<td>Council Cash $'000</td>
<td>Borrowings $'000</td>
</tr>
<tr>
<td>------------------------------------</td>
<td>--------------</td>
<td>-----------</td>
<td>--------------</td>
<td>--------------</td>
<td>----------------</td>
<td>-------------</td>
<td>---------------------</td>
<td>-------------------</td>
<td>------------------</td>
</tr>
<tr>
<td>PLANT AND EQUIPMENT</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plant, Machinery and Equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Motor vehicles and plant</td>
<td>400</td>
<td>400</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>400</td>
</tr>
<tr>
<td>Total Plant, Machinery and Equipment</td>
<td>400</td>
<td>400</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>400</td>
</tr>
<tr>
<td>Fixtures, Fittings and Furniture</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Computers and Telecommunications</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>IT: Document management system phase 2</td>
<td>190</td>
<td>190</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>190</td>
</tr>
<tr>
<td>IT: Finance system development</td>
<td>50</td>
<td>-</td>
<td>-</td>
<td>50</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>50</td>
</tr>
<tr>
<td>IT: Enterprise budgeting module</td>
<td>100</td>
<td>100</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>IT: Interactive whiteboards</td>
<td>10</td>
<td>10</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10</td>
</tr>
<tr>
<td>IT: Audio visuals upgrade Arts Space Wodonga</td>
<td>5</td>
<td>-</td>
<td>-</td>
<td>5</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>5</td>
</tr>
<tr>
<td>IT: WAN preschools</td>
<td>50</td>
<td>-</td>
<td>-</td>
<td>50</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>50</td>
</tr>
<tr>
<td>IT: Additional Finance1 licences</td>
<td>10</td>
<td>10</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10</td>
</tr>
<tr>
<td>IT: Software booking system The Cube</td>
<td>20</td>
<td>20</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>20</td>
</tr>
<tr>
<td>IT: COW Website upgrade</td>
<td>40</td>
<td>-</td>
<td>-</td>
<td>40</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>40</td>
</tr>
<tr>
<td>Aerial photography - planning and infrastructure</td>
<td>50</td>
<td>50</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>50</td>
</tr>
<tr>
<td>IT: Corporate application searching</td>
<td>50</td>
<td>50</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>50</td>
</tr>
<tr>
<td>IT: Self-service and eResources upgrade - Library</td>
<td>8</td>
<td>-</td>
<td>-</td>
<td>8</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>8</td>
</tr>
<tr>
<td>IT: Contractor Management software upgrade</td>
<td>10</td>
<td>-</td>
<td>-</td>
<td>10</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10</td>
</tr>
<tr>
<td>IT: Wireless communications The Cube</td>
<td>21</td>
<td>21</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>21</td>
</tr>
<tr>
<td>IT: Waste Transfer Station software</td>
<td>10</td>
<td>10</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10</td>
</tr>
<tr>
<td>IT: Audio Protection The Cube</td>
<td>10</td>
<td>10</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10</td>
</tr>
<tr>
<td>IT: Document imaging software Building and Planning</td>
<td>40</td>
<td>40</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>40</td>
</tr>
<tr>
<td>IT fitout for Council Chamber and Committee Room</td>
<td>35</td>
<td>35</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>35</td>
</tr>
<tr>
<td>IPS Asset Management System development</td>
<td>50</td>
<td>-</td>
<td>-</td>
<td>50</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>50</td>
</tr>
<tr>
<td>Total Computers and Telecommunications</td>
<td>759</td>
<td>546</td>
<td>-</td>
<td>213</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>759</td>
</tr>
</tbody>
</table>
## Asset expenditure types

<table>
<thead>
<tr>
<th>Capital Works Area</th>
<th>Project Cost</th>
<th>New $'000</th>
<th>Renewal $'000</th>
<th>Upgrade $'000</th>
<th>Expansions $'000</th>
<th>Grants $'000</th>
<th>Contributions $'000</th>
<th>Council Cash $'000</th>
<th>Borrowings $'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Library books</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL PLANT AND EQUIPMENT</td>
<td>1,159</td>
<td>946</td>
<td>-</td>
<td>213</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,159</td>
<td>-</td>
</tr>
</tbody>
</table>

## INFRASTRUCTURE

### Roads
- **Road renewals**
  - 2,844
- **High Street North/South St/Bond St reconstruction**
  - 6,190
  - - NSRF
- **Wodonga's Laneway Activation Project**
  - 125
- **Havelock Street Extension**
  - 100
- **Miscellaneous traffic management**
  - 30
- **Wombat Crossings**
  - 30
- **Lawrence / Gayview Streets traffic calming**
  - 10
- **Pedestrian Crossing Melrose Drive / Brockley Street (lights)**
  - 180
  - - Melrose Drive / Lawrence St (lights)
  - 180
  - - Moorefield Pk Dr / Parkers Rd (lights)
  - 50
- **Total Roads**
  - 9,739
  - 580
  - 2,844
  - 6,315
  - -
  - 1,312
  - -
  - 8,427

### Bridges
- **Bridge renewals**
  - 29
- **Melbourne Rd / House Creek suspension bridge**
  - 250
- **Total Bridges**
  - 279
<table>
<thead>
<tr>
<th>Capital Works Area</th>
<th>Project Cost</th>
<th>Asset expenditure types</th>
<th>Funding sources</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>New $'000</td>
<td>Renewal $'000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Footpaths and Cycleways</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Footpath renewals</td>
<td>256</td>
<td>-</td>
<td>256</td>
</tr>
<tr>
<td>Cyclepath renewals</td>
<td>80</td>
<td>-</td>
<td>80</td>
</tr>
<tr>
<td>Pram crossing - walk to school feedback</td>
<td>15</td>
<td>15</td>
<td>-</td>
</tr>
<tr>
<td>Pram crossing in Watson Street</td>
<td>8</td>
<td>8</td>
<td>-</td>
</tr>
<tr>
<td>Reid Street footpath</td>
<td>205</td>
<td>205</td>
<td>-</td>
</tr>
<tr>
<td>Killara footpaths</td>
<td>60</td>
<td>60</td>
<td>-</td>
</tr>
<tr>
<td>Beechworth Road / Pearce Street footpath</td>
<td>18</td>
<td>18</td>
<td>-</td>
</tr>
<tr>
<td>Lorange Street footpath</td>
<td>28</td>
<td>28</td>
<td>-</td>
</tr>
<tr>
<td>Silva Dr footpath - Marshall St to Catholic College</td>
<td>69</td>
<td>69</td>
<td>-</td>
</tr>
<tr>
<td>Gayview Drive / Conlan Circuit footpath</td>
<td>70</td>
<td>70</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Footpaths and Cycleways</strong></td>
<td><strong>809</strong></td>
<td><strong>473</strong></td>
<td><strong>336</strong></td>
</tr>
<tr>
<td>Drainage</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stormwater renewals</td>
<td>52</td>
<td>-</td>
<td>52</td>
</tr>
<tr>
<td>Drainage - miscellaneous minor flood</td>
<td>25</td>
<td>-</td>
<td>25</td>
</tr>
<tr>
<td><strong>Total Drainage</strong></td>
<td><strong>77</strong></td>
<td>-</td>
<td>77</td>
</tr>
<tr>
<td>Recreational, Leisure &amp; Community Facilities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sporting Ovals renewal</td>
<td>48</td>
<td>-</td>
<td>48</td>
</tr>
<tr>
<td>Gayview oval and open space surface and</td>
<td>50</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>drainage upgrade</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Centrally controlled irrigation system</td>
<td>30</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Baranduda Community Centre landscape</td>
<td>30</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Athelics irrigation upgrade</td>
<td>40</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Baranduda Reserve cricket nets upgrade</td>
<td>110</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Kelly Park Netball Courts</td>
<td>650</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Recreation and playground shade</td>
<td>60</td>
<td>60</td>
<td>-</td>
</tr>
<tr>
<td>St Monica’s Oval</td>
<td>150</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Gateway oval upgrade</td>
<td>60</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Racecourse recycled watering connection</td>
<td>15</td>
<td>15</td>
<td>-</td>
</tr>
<tr>
<td>Capital Works Area</td>
<td>Project Cost $'000</td>
<td>Asset expenditure types</td>
<td>Funding sources</td>
</tr>
<tr>
<td>--------------------------------------------------------</td>
<td>---------------------</td>
<td>-------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td>New $'000</td>
<td>Renewal $'000</td>
</tr>
<tr>
<td>WAVES shade and seating</td>
<td>30</td>
<td>30</td>
<td>-</td>
</tr>
<tr>
<td>Telemark Nordic Ski Club Biathlon Range project</td>
<td>8</td>
<td>8</td>
<td>-</td>
</tr>
<tr>
<td>Racecourse ovals surface and drainage upgrade</td>
<td>250</td>
<td>-</td>
<td>250</td>
</tr>
<tr>
<td><strong>Total Recreation, Leisure and Comm Facilities</strong></td>
<td>1,531</td>
<td>113</td>
<td>48</td>
</tr>
<tr>
<td><strong>Parks, Open Space and Streetscapes</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Playground renewals</td>
<td>252</td>
<td>-</td>
<td>252</td>
</tr>
<tr>
<td>Park equipment renewal</td>
<td>154</td>
<td>-</td>
<td>154</td>
</tr>
<tr>
<td>Park furniture renewal</td>
<td>130</td>
<td>-</td>
<td>130</td>
</tr>
<tr>
<td>Seating for shared pathways</td>
<td>20</td>
<td>20</td>
<td>-</td>
</tr>
<tr>
<td>Drinking fountains</td>
<td>20</td>
<td>20</td>
<td>-</td>
</tr>
<tr>
<td>Street and playground tree planting</td>
<td>130</td>
<td>130</td>
<td>-</td>
</tr>
<tr>
<td>Belvoir Park M'plan Stg 2/10 (lake retaining wall)</td>
<td>75</td>
<td>-</td>
<td>75</td>
</tr>
<tr>
<td>Protect 20 significant remnant trees</td>
<td>20</td>
<td>20</td>
<td>-</td>
</tr>
<tr>
<td>Parks signage - signage across city parks</td>
<td>30</td>
<td>30</td>
<td>-</td>
</tr>
<tr>
<td>Unused water metre removal</td>
<td>100</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>Waterway management plan - implement key actions</td>
<td>50</td>
<td>50</td>
<td>-</td>
</tr>
<tr>
<td>Greening Wodonga - public open space</td>
<td>15</td>
<td>15</td>
<td>-</td>
</tr>
<tr>
<td>Fencing for grazing/vegetation control</td>
<td>20</td>
<td>20</td>
<td>-</td>
</tr>
<tr>
<td>Tree replacement program</td>
<td>50</td>
<td>-</td>
<td>50</td>
</tr>
<tr>
<td>City signage</td>
<td>20</td>
<td>20</td>
<td>-</td>
</tr>
<tr>
<td>Racecourse Dam fencing</td>
<td>20</td>
<td>20</td>
<td>-</td>
</tr>
<tr>
<td>Public Art strategy year 2</td>
<td>50</td>
<td>50</td>
<td>-</td>
</tr>
<tr>
<td>Water tanks 2 x 100,000</td>
<td>20</td>
<td>20</td>
<td>-</td>
</tr>
<tr>
<td>Playground high risk replacement</td>
<td>100</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>Felltimber precinct playground upgrade</td>
<td>70</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Solar Lighting</td>
<td>40</td>
<td>40</td>
<td>-</td>
</tr>
<tr>
<td>WREN interpretation and wayfinding</td>
<td>20</td>
<td>20</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Parks, Open Space and Streetscapes</strong></td>
<td>1,406</td>
<td>475</td>
<td>761</td>
</tr>
<tr>
<td>Capital Works Area</td>
<td>Project Cost</td>
<td>Asset expenditure types</td>
<td>Funding sources</td>
</tr>
<tr>
<td>-------------------</td>
<td>--------------</td>
<td>-------------------------</td>
<td>-----------------</td>
</tr>
<tr>
<td></td>
<td>$'000</td>
<td>New $'000</td>
<td>Renewal $'000</td>
</tr>
<tr>
<td>Off Street Car Parks</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Car park renewals</td>
<td>123</td>
<td>-</td>
<td>123</td>
</tr>
<tr>
<td>Acacia car park lighting upgrade to improve safety</td>
<td>70</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Jamieson Preschool car park extension</td>
<td>60</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Off Street Car Parks</td>
<td>253</td>
<td>-</td>
<td>123</td>
</tr>
<tr>
<td>TOTAL INFRASTRUCTURE</td>
<td>14,094</td>
<td>1,641</td>
<td>4,468</td>
</tr>
<tr>
<td>TOTAL NEW CAPITAL WORKS 2016/17</td>
<td>19,478</td>
<td>4,342</td>
<td>5,593</td>
</tr>
</tbody>
</table>

6.2 Works carried forward from the 2016/17 year

<table>
<thead>
<tr>
<th>Capital Works Area</th>
<th>Project Cost</th>
<th>Asset expenditure types</th>
<th>Funding sources</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$'000</td>
<td>New $'000</td>
<td>Renewal $'000</td>
</tr>
<tr>
<td>PROPERTY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Land Improvements</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Buildings</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Building Improvements</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>TOTAL PROPERTY</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Capital Works Area</td>
<td>Project Cost</td>
<td>Asset expenditure types</td>
<td>Funding sources</td>
</tr>
<tr>
<td>-----------------------------------</td>
<td>--------------</td>
<td>-------------------------</td>
<td>------------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td>New $'000</td>
<td>Renewal $'000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>PLANT AND EQUIPMENT</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plant, Machinery and Equipment</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Fixtures, Fittings and Furniture</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Computers and Telecommunications</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Library books</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL PLANT AND EQUIPMENT</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>INFRASTRUCTURE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Roads</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Bridges</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Footpaths and Cycleways</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Drainage</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Recreational, Leisure &amp; Community Facilities</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Parks, Open Space and Streetscapes</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Off Street Car Parks</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other Infrastructure</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL INFRASTRUCTURE</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL C/FWD CAPITAL WORKS 2016/17</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
## 6.3 Summary

<table>
<thead>
<tr>
<th>Capital Works Area</th>
<th>Project Cost $'000</th>
<th>Asset expenditure types</th>
<th>Funding sources</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>New $'000</td>
<td>Renewal $'000</td>
</tr>
<tr>
<td>PROPERTY</td>
<td>4,225</td>
<td>1,755</td>
<td>1,125</td>
</tr>
<tr>
<td>PLANT AND EQUIPMENT</td>
<td>1,159</td>
<td>946</td>
<td>0</td>
</tr>
<tr>
<td>INFRASTRUCTURE</td>
<td>14,094</td>
<td>1,641</td>
<td>4,468</td>
</tr>
<tr>
<td>TOTAL</td>
<td>19,478</td>
<td>4,342</td>
<td>5,593</td>
</tr>
</tbody>
</table>
7. Rates and charges

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

In developing the Strategic Resource Plan (referred to in Section 14.), rates and charges were identified as an important source of revenue, accounting for 71.3% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The State Government have introduced the *Fair Go Rates System (FGRS)* which sets out the maximum amount councils may increase rates in a year. For 2017/18 the FGRS cap has been set at 2.0%. The cap applies to both general rates and municipal charges and is calculated on the basis of council’s average rates and charges.

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

In order to achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate will increase by 2.0% in line with the rate cap. This will raise total rates and charges for 2017/18 of $44.01 million, including $0.17 million generated from supplementary rates.

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

<table>
<thead>
<tr>
<th>Type or class of land</th>
<th>2016/17 cents/SCIV</th>
<th>2017/18 cents/SCIV</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential Vacant</td>
<td>1.1267</td>
<td>1.1490</td>
<td>2.00%</td>
</tr>
<tr>
<td>Residential Occupied</td>
<td>0.5633</td>
<td>0.5746</td>
<td>2.00%</td>
</tr>
<tr>
<td>Commercial Occupied</td>
<td>0.7887</td>
<td>0.8043</td>
<td>2.00%</td>
</tr>
<tr>
<td>Commercial Vacant</td>
<td>1.1267</td>
<td>1.1490</td>
<td>2.00%</td>
</tr>
<tr>
<td>Industrial Occupied</td>
<td>0.7887</td>
<td>0.8043</td>
<td>2.00%</td>
</tr>
<tr>
<td>Industrial Vacant</td>
<td>1.1267</td>
<td>1.1490</td>
<td>2.00%</td>
</tr>
<tr>
<td>Rural Farming</td>
<td>0.4225</td>
<td>0.4309</td>
<td>2.00%</td>
</tr>
<tr>
<td>Rural Non-Farming</td>
<td>0.5633</td>
<td>0.5746</td>
<td>2.00%</td>
</tr>
<tr>
<td>Social Clubs/Society</td>
<td>0.5239</td>
<td>0.5343</td>
<td>2.00%</td>
</tr>
<tr>
<td>Development Use Land</td>
<td>0.5633</td>
<td>0.5746</td>
<td>2.00%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Type or class of land</th>
<th>2016/17 $</th>
<th>2017/18 $</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential Vacant</td>
<td>808,730</td>
<td>771,501</td>
<td>(4.60)%</td>
</tr>
<tr>
<td>Residential Occupied</td>
<td>24,409,158</td>
<td>25,756,727</td>
<td>5.52%</td>
</tr>
<tr>
<td>Commercial Occupied</td>
<td>3,366,155</td>
<td>3,443,368</td>
<td>2.29%</td>
</tr>
<tr>
<td>Commercial Vacant</td>
<td>63,106</td>
<td>54,750</td>
<td>(13.24)%</td>
</tr>
<tr>
<td>Industrial Occuped</td>
<td>3,459,063</td>
<td>3,534,020</td>
<td>2.17%</td>
</tr>
<tr>
<td>Industrial Vacant</td>
<td>299,721</td>
<td>252,137</td>
<td>(15.88)%</td>
</tr>
<tr>
<td>Rural Farming</td>
<td>813,108</td>
<td>825,492</td>
<td>1.52%</td>
</tr>
<tr>
<td>Rural Non-Farming</td>
<td>394,188</td>
<td>414,452</td>
<td>5.14%</td>
</tr>
<tr>
<td>Social Clubs/Society</td>
<td>5,894</td>
<td>6,011</td>
<td>1.98%</td>
</tr>
<tr>
<td>Development Use Land</td>
<td>435,448</td>
<td>422,245</td>
<td>(3.03)%</td>
</tr>
</tbody>
</table>

**Total amount to be raised by general rates**

<table>
<thead>
<tr>
<th></th>
<th>2016/17</th>
<th>2017/18</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>34,054,571</td>
<td>35,480,702</td>
<td>4.19%</td>
</tr>
</tbody>
</table>

* Comprises general rate increase of 2.0%, plus supplementary rates (new assessments, property improvements, and other adjustments to the property valuation base).
7.3 The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year

<table>
<thead>
<tr>
<th>Type or class of land</th>
<th>2016/17 Number</th>
<th>2017/18 Number</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential Vacant</td>
<td>589</td>
<td>608</td>
<td>19</td>
</tr>
<tr>
<td>Residential Occupied</td>
<td>15,896</td>
<td>16,300</td>
<td>404</td>
</tr>
<tr>
<td>Commercial Occupied</td>
<td>669</td>
<td>678</td>
<td>9</td>
</tr>
<tr>
<td>Commercial Vacant</td>
<td>15</td>
<td>11</td>
<td>(4)</td>
</tr>
<tr>
<td>Industrial Occupied</td>
<td>515</td>
<td>586</td>
<td>71</td>
</tr>
<tr>
<td>Industrial Vacant</td>
<td>79</td>
<td>67</td>
<td>(12)</td>
</tr>
<tr>
<td>Rural Farming</td>
<td>261</td>
<td>265</td>
<td>4</td>
</tr>
<tr>
<td>Rural Non-Farming</td>
<td>123</td>
<td>123</td>
<td>0</td>
</tr>
<tr>
<td>Social Clubs/Society</td>
<td>3</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>Development Use Land</td>
<td>56</td>
<td>54</td>
<td>(2)</td>
</tr>
<tr>
<td>Total number of assessments</td>
<td>18,206</td>
<td>18,695</td>
<td>2.69%</td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>Type or class of land</th>
<th>2016/17 $</th>
<th>2017/18 $</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential Vacant</td>
<td>73,214,400</td>
<td>67,145,400</td>
<td>(8.29)%</td>
</tr>
<tr>
<td>Residential Occupied</td>
<td>4,281,138,003</td>
<td>4,482,549,000</td>
<td>4.70%</td>
</tr>
<tr>
<td>Commercial Occupied</td>
<td>429,588,900</td>
<td>428,119,900</td>
<td>(0.34)%</td>
</tr>
<tr>
<td>Commercial Vacant</td>
<td>4,895,000</td>
<td>4,765,000</td>
<td>(2.66)%</td>
</tr>
<tr>
<td>Industrial Occupied</td>
<td>456,377,100</td>
<td>439,390,800</td>
<td>(3.72)%</td>
</tr>
<tr>
<td>Industrial Vacant</td>
<td>21,972,000</td>
<td>21,944,000</td>
<td>(0.13)%</td>
</tr>
<tr>
<td>Rural Farming</td>
<td>186,429,000</td>
<td>191,574,000</td>
<td>2.76%</td>
</tr>
<tr>
<td>Rural Non-Farming</td>
<td>79,116,800</td>
<td>72,128,800</td>
<td>(8.83)%</td>
</tr>
<tr>
<td>Social Clubs/Society</td>
<td>1,125,000</td>
<td>1,125,000</td>
<td>0.00%</td>
</tr>
<tr>
<td>Development Use Land</td>
<td>65,557,000</td>
<td>73,485,000</td>
<td>12.09%</td>
</tr>
<tr>
<td>Total value of land</td>
<td>5,599,413,203</td>
<td>5,782,226,900</td>
<td>3.26%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Type of Charge</th>
<th>Per Rateable Property 2016/17 $</th>
<th>Per Rateable Property 2017/18 $</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Municipal</td>
<td>-</td>
<td>-</td>
<td>-%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Type of Charge</th>
<th>2016/17 $</th>
<th>2017/18 $</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Municipal</td>
<td>-</td>
<td>-</td>
<td>-%</td>
</tr>
</tbody>
</table>
7.8 The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year

<table>
<thead>
<tr>
<th>Type of Charge</th>
<th>Per Rateable Property 2016/17</th>
<th>Per Rateable Property 2017/18</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>%</td>
</tr>
<tr>
<td>Garbage and recycling</td>
<td>247</td>
<td>227</td>
<td>(8.10)%</td>
</tr>
<tr>
<td>Waste management levy</td>
<td>253</td>
<td>253</td>
<td>-%</td>
</tr>
<tr>
<td>Total</td>
<td>500</td>
<td>480</td>
<td>(4.00)%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Type of Charge</th>
<th>2016/17 $</th>
<th>2017/18 $</th>
<th>Change%</th>
</tr>
</thead>
</table>
| Kerbside collection       | 8,589,204                | 8,358,968                | (2.68)%
| Total                     | 8,589,204                | 8,358,968                | (2.68)%

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

<table>
<thead>
<tr>
<th>Type of Charge</th>
<th>2016/17 $</th>
<th>2017/18 $</th>
<th>Change%</th>
</tr>
</thead>
<tbody>
<tr>
<td>General rates</td>
<td>34,054,571</td>
<td>35,480,702</td>
<td>4.19%</td>
</tr>
<tr>
<td>Municipal charge</td>
<td>-</td>
<td>-</td>
<td>-%</td>
</tr>
</tbody>
</table>
| Kerbside collection       | 8,589,204                | 8,358,968                | (2.68)%
| Total Rates and charges   | 42,643,775               | 43,839,670               | 2.80%    |

7.11 Any significant changes that may affect the estimated amounts to be raised by rates and charges

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

- The making of supplementary valuations (2017/18: estimated $170,000 and 2016/17: $291,565)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes in use of land such that rateable land becomes non-rateable land and vice versa
- Changes in use of land such that residential land becomes business land and vice versa.

7.12 Differential rates

Rates to be levied

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

- A general rate of 0.5746% (0.5746 cents in the dollar of CIV) for all rateable occupied residential properties
- A general rate of 1.1490% (1.1490 cents in the dollar of CIV) for all residential, commercial and industrial rateable vacant land
- A general rate of 0.8043% (0.8043 cents in the dollar of CIV) for all rateable occupied commercial properties
- A general rate of 0.8043% (0.8043 cents in the dollar of CIV) for all rateable occupied industrial properties
- A general rate of 0.4309% (0.4309 cents in the dollar of CIV) for all rateable Rural Farming properties
- A general rate of 0.5746% (0.5746 cents in the dollar of CIV) for all rateable Rural Non-Farming properties
A general rate of 0.5746% (0.5746 cents in the dollar of CIV) for all rateable Development Use Land
A general rate of 0.5343% (0.5343 cents in the dollar of CIV) for all rateable Social Clubs/Society properties.

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

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

**Residential Occupied Land**

Any land that is used primarily for residential purposes; or on which there exists a building obviously adapted for use for residential purposes as defined under the provisions of the Wodonga Planning Scheme.

Objective:

- To recognise the rating impact upon developed land used for residential purposes
- To ensure an equitable share of the rate assessment for residential properties the values of which have been affected by their development
- To encourage the development of appropriately zoned land for residential purposes.

**Commercial Occupied Land**

Any land that is used primarily for commercial purposes; or on which there exists a building obviously adapted for use for commercial purposes as defined under the provisions of the Wodonga Planning Scheme.

Objective:

- To recognise the rating impact upon developed land used for commercial purposes
- To ensure an equitable share of the rate assessment for commercial properties the values of which have been affected by their development
- To encourage the development of appropriately zoned land for commercial purposes.

**Industrial Occupied Land**

Any land that is used primarily for industrial purposes; or on which there exists a building obviously adapted for use for industrial purposes as defined under the provisions of the Wodonga Planning Scheme. Including, but not limited to, a factory or workshop.

Objective:

- To recognise the rating impact upon developed land used for industrial purposes.
- To ensure an equitable share of the rate assessment for industrial properties the values of which have been affected by their development.
- To encourage the development of appropriately zoned land for industrial purposes.
Rural – Farming Land

Any land that is “Farm Land” within the meaning of Section 2(1) of the Valuation of Land Act 1960 paragraphs (a) and (b) and other criteria as defined by Council (c) hereunder:

(a) not less than 2 hectares in area; and

(b) that is used primarily for grazing, dairying, pig farming, poultry farming, fish farming, tree farming, bee-keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities;

and

(c) being a primary producer as evidenced by a current ATO assessment;

Objective:

- To ensure an equitable share of the rate assessment for properties, the value of which has been effected by reason of its abnormally large area, and the use to which it is put in comparison to the general land size of the majority of rateable properties within the municipal district
- To encourage the use of appropriately zoned land for farming purposes.

Rural – Non Farming Land

Any land which is:-

- greater than 8 hectares in size; or,
- less than 8 hectares in size and due to reasons of inappropriate subdivision is generally vacant, low valued land that has little utility to owners because the land is restricted to no development in its current form; and
- not Rural – Farming land, nor Development Use Land.

Objective:

- To ensure an equitable share of the rate assessment for properties the value of which has been effected by reason of its area, and the use to which it has been put in comparison to the general land size of the majority of the rateable properties within the municipal district.

Development Use Land

The valuer responsible for the returning of the general revaluation or any supplementary valuation may classify any land (or a portion of that land) that is in the process of being developed into the category of Development Use Land.

Classification to Development Use Land will be at the valuer’s discretion and based principally on the basis of applications and/or approvals for rezoning and/or development.

Objective:

- To ensure an equitable share of the rate assessment for development use land commensurate with land identified for urban development within the Municipal Strategic Statement for Wodonga
To encourage the use of appropriately zoned land for development purposes

Any parcel of land that has been declared by the valuer appointed by Council to make the general or supplementary valuations for council that by reason of its zoning or proximity to land which has been or is being developed for residential, commercial, industrial or other urban purposes or by reason of its proximity to land which has been or is being subdivided into allotments used or intended to be used for residential, commercial, industrial or other urban purposes and does not have the characteristics of Rural – Farming Land or Rural – Non Farming Land.

Vacant Land

Any land on which there does not exist any building obviously adapted for human habitation, and which does not have the characteristics of Development Use Land.

Objective:

- To recognise the rating impact on vacant land
- To ensure an equitable share of the rate assessment for vacant and other land
- To encourage the development of land.

Society/Social Club Land

Any land which is not subject to the Cultural and Recreational Lands Act 1963; and used primarily for the activities of a club or society which are carried on for the benefit of its members or their guests.

Objective:

- To ensure an equitable share of the rate assessment for properties the value of which have been effected by the development of land for the use by members and guests of a society or club
- To recognize the rating impact on properties used by a society or club.

It is confirmed that no amount is fixed as the minimum payable by way of general rate in respect of each rateable land within the municipal district.

### 7.13 Fair Go Rates System Compliance

Wodonga City Council is fully compliant with the State Government’s Fair Go Rates System.

- **Base Average Rates (2016/2017)**: $1,860.67
- **Maximum Rate Increase (set by the State Government)**: 2.00%
- **Capped Average Rate (2017/2018)**: $1,897.87
- **Maximum General Rates and Municipal Charges Revenue**: $35,480,954
- **Budgeted General Rates and Municipal Charges Revenue**: $35,480,702
Budget Analysis

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

This section includes the following analysis and information:

- 8 Summary of financial position
- 9 Budget influences
- 10 Analysis of operating budget
- 11 Analysis of budgeted cash position
- 12 Analysis of capital budget
- 13 Analysis of budgeted financial position
- 14 Strategic resource plan
- 15 Summary of other strategies
- 16 Rating strategy
8. Summary of financial position

Council has prepared a Budget for the 2017/18 financial year which seeks to balance the demand for services and infrastructure with the community’s capacity to pay. Key budget information is provided below about the rate increase, operating result, services, cash and investments, capital works, financial position, financial sustainability and strategic objectives of the Council.

8.1 Total rates and charges

It is proposed that the average rate increase by 2.0% for the 2017/18 year, raising total rates of $44.0 million, including $0.17 million generated from supplementary rates. This will result in an increase in total revenue from rates and service charges of 2.0%. This rate increase is in line with the rate cap set by the Minister for Local Government. (The rate increase for the 2016/17 year was 2.5%). Refer also Sections 7 and 10 for more information.

8.2 Operating result

The expected operating result for the 2017/18 year is a surplus of $4.11 million, which is a decrease of $6.24 million from 2016/17. The lower operating result is due mainly to the $5.06 million impact from the prepayment of 50% of the Federal Government Financial Assistance Grant for the 2017/18 year ($2.53 million received in June 2017). The remaining difference is predominantly external funding for capital works which is forecast to decrease by $2.37 million to $2.22 million. The adjusted underlying result, which excludes items such as non-recurrent capital grants and non-cash contributions is a surplus of $1.98 million – refer to Section 7 of this summary for further information.
8.3 Services

<table>
<thead>
<tr>
<th>Year</th>
<th>Services $m</th>
</tr>
</thead>
<tbody>
<tr>
<td>A2015/16</td>
<td>$44.30</td>
</tr>
<tr>
<td>F2016/17</td>
<td>$47.05*</td>
</tr>
<tr>
<td>B2017/18</td>
<td>$46.20*</td>
</tr>
<tr>
<td>SRP 2018/19</td>
<td>$47.43</td>
</tr>
<tr>
<td>SRP 2019/20</td>
<td>$48.88</td>
</tr>
<tr>
<td>SRP 2020/21</td>
<td>$49.83</td>
</tr>
</tbody>
</table>

* adjusted to remove the impact of the prepayment of 50% of the 2017/18 Federal Assistance Grant.

The net cost of services delivered to the community for the 2017/18 year is expected to be $46.20 million which is a decrease of $0.85 million over 2016/17. The forecast net cost for the 2016/17 year is $47.05 million.

Refer Section 2 for a list of services.

8.4 Cash and investments

Cash and investments are expected to decrease by $7.9 million during the year to $8.21 million as at 30 June 2018. Cash and investments are forecast to be $16.11 million as at 30 June 2017.

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

The capital works program for the 2017/18 year is expected to be $19.48. Some projects may require re-budgeting from the 2016/17 year, however as at June 2017 the quantum of these amounts are not able to be estimated. Of the $19.48 million of capital funding required, $2.56 million will come from external grants and contributions with the balance of $16.92 million from Council cash. The capital expenditure program has been set and prioritised based on a rigorous process of consultation that has enabled Council to assess needs and develop sound business cases for each project. This year’s program includes a number of major projects including continued construction related to the central business area redevelopment. Capital works are forecast to be $19.88 million for the 2016/17 year.

Refer also Section 4 for the Statement of Capital Works and Section12 for an analysis of the capital budget.

8.6 Financial position

The financial position is expected to improve with net assets (net worth) to increase by $4.11 million to $513.08 million as at 30 June 2018. Current assets and current liabilities are forecast to remain stable from 2016/17 to 2017/18.

Refer also Section 4 for the Balance Sheet and Section13 for an analysis of the budgeted financial position.
8.7 Financial sustainability

A high level Strategic Resource Plan for the years 2017/18 to 2026/27 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving the Council’s strategic objectives as specified in the Council Plan. The adjusted underlying result, which is a measure of financial sustainability, remains steady over the ten year period, noting the impact of the $2.53 million prepayment that inflated the 2016/17 result and reduced the 2017/18 result.

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

8.8 Strategic objectives

The Annual Budget includes a range of services and initiatives to be funded that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the budget to achieve the strategic objectives as set out in the Council Plan for the 2017/18 year.

The services that contribute to these objectives are set out in Section 2.
The above chart provides an indication of how Council allocates its expenditure across the main services that it delivers. It shows how much is allocated to each service area for every $100 that Council spends. Council overheads, governance costs and administrative costs are allocated to our external facing services using an internal overhead allocation model.
9. Budget influences

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

9.1 Snapshot of Wodonga City Council

Wodonga is located on the Victorian-NSW border, 300km north of Melbourne and 580km south of Sydney on the Hume Freeway. Wodonga is the fastest growing city in North East Victoria with a population growth rate of 1.3% and an estimated resident population of 38,559.

Wodonga performs several important economic and social roles for Victoria and the surrounding north-east region, with its boundaries stretching from the Murray River to the north, Towong Shire in the east and Indigo Shire in the south and west.

Geographically, the city includes the neighbourhoods of Belvoir, Wodonga Central, Wodonga East, Martin Park, Melrose, White Box Rise, Baranduda, Leneva, Killara, Wodonga South and Wodonga West. All areas within the City of Wodonga are expected to increase in population between 2017 and 2025.

Forecast ID projects our population will reach 57,634 by 2036 and 49,024 by 2026. The city's average annual growth rate is estimated to be 1.9% per annum.

Wodonga has a young population compared to the rest of the state. The median age is 35, with 49.8% of residents being under this age. The state average is 37. Nearly 69% of our population is made up of families with the percentage of children aged zero to eleven being greater than those in other areas in Victoria.

Employment opportunities within the city continue to grow with the primary sectors of employment being manufacturing (16.5%), health care and social assistance (14.1%), public administration and defence (13.6%) retail trade (11.3%) and education and training (9.2%). The labour force has increased from 19,327 in December 2013 to 21,553 in December 2016 on the back of continued economic growth. Wodonga’s unemployment rate was 6.2% at December 2016, and averaged 6.2% in the 2016 calendar year.

The 2011 Census indicates the median weekly household income for Wodonga is $1075, the highest of the Regional Cities Victoria group. A total of 15.8% of people earn $1000 a week or more. In total, there are 40.8% of people who earn an income of $400 or less per week.

A snapshot of Wodonga's economy in December 2016 can be seen below:

<table>
<thead>
<tr>
<th>Sector (per annum)</th>
<th>Dec 2016 ($ billions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value add</td>
<td>2.497</td>
</tr>
<tr>
<td>Exports</td>
<td>2.596</td>
</tr>
<tr>
<td>Local expenditure</td>
<td>1.441</td>
</tr>
<tr>
<td>Wages and salaries</td>
<td>1.476</td>
</tr>
<tr>
<td>Output</td>
<td>5.937</td>
</tr>
<tr>
<td>Gross regional product</td>
<td>2.681</td>
</tr>
</tbody>
</table>
Source: REMPLAN (March 2017)

In terms of value add activity (the most appropriate way to measure a local economy by contribution) the top 10 sectors are below:

<table>
<thead>
<tr>
<th>Industry sector</th>
<th>Value (millions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wholesale trade</td>
<td>$104</td>
</tr>
<tr>
<td>Transport, postal &amp; warehousing</td>
<td>$108</td>
</tr>
<tr>
<td>Financial &amp; insurance services</td>
<td>$109</td>
</tr>
<tr>
<td>Retail trade</td>
<td>$130</td>
</tr>
<tr>
<td>Construction</td>
<td>$132</td>
</tr>
<tr>
<td>Education &amp; training</td>
<td>$156</td>
</tr>
<tr>
<td>Health care &amp; social assistance</td>
<td>$200</td>
</tr>
<tr>
<td>Rental, hiring &amp; real estate services</td>
<td>$322</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$409</td>
</tr>
<tr>
<td>Public administration &amp; safety</td>
<td>$477</td>
</tr>
</tbody>
</table>

Source: REMPLAN (March, 2017)

With a diverse social profile, Wodonga needs to plan to meet the service and infrastructure needs of a growing city by providing for young children and families, young people, older people and supporting those service sectors that provide a quality of life in a community.

9.2 External influences

- Consumer Price Index (CPI) increases on goods and services of around 2-3% per annum
- Timing of the payment of the 2017/18 Financial Assistance Grant, where 50% or $2.53 million was prepaid in June 2017
- Receipt of significant capital works funding of $10 million for the Central Business District redevelopment.
- Cost Shifting occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time the funds received by local governments do not increase in line with real cost increases. Examples of services that are subject to Cost Shifting include school crossing supervision and Library services. In all these services the level of payment received by Council from the State Government does not reflect the real cost of providing the service to the community.
- Councils across Australia raise approximately 3.5% of the total taxation collected by all levels of Government in Australia. In addition Councils are entrusted with the maintenance of more than 30% of the all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council’s income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government in accordance with the Fire Services Property Levy Act 2012.

9.3 Internal influences

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2017/18 Budget. These matters have arisen from events occurring in the 2016/17 year resulting in variances between the forecast actual and budgeted
results for that year and matters expected to arise in the 2017/18 year. These matters and their financial impact are set out below:

- Wodonga is a growing city with a need for new infrastructure and construction costs are subject of competitive forces in a tight market
- The need to not only build new assets but to provide for the “renewal” of existing assets, meaning that they are maintained on a cyclical basis in such a way that major expenditures are avoided in the future when assets “fail” as a result of inadequate maintenance
- Considerable work was completed on Council’s asset management systems leading to a better understanding of its infrastructure renewal requirements in the coming decade
- Required contributions towards infrastructure upgrades in the next two years including the CBD revitalisation.

### 9.4 Budget principles

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

- Existing fees and charges to be increased in line with CPI or market levels.
- Grants to be based on confirmed funding levels.
- New revenue sources to be identified where possible.
- Service levels to be maintained at 2016/17 levels with the aim to use less resources with an emphasis on innovation and efficiency.
- Salaries and wages to be increased in line with Average Weekly Earnings.
- Contract labour to be minimised.
- New initiatives or new employee proposals which are not cost neutral to be justified through a business case.
- Real savings in expenditure and increases in revenue identified in 2016/17 to be preserved
- Operating revenues and expenses arising from completed 2016/17 capital projects to be included.

### 9.5 Long term strategies

The budget includes consideration of a number of long term strategies and contextual information to assist Council to prepare the Budget in a proper financial management context. These include a Strategic Resource Plan for 2017/18 to 2026/27 (Section 14.), Rating Information (Section 15.) and Other Long Term Strategies (Section 16.) including borrowings, infrastructure and service delivery.
10. Analysis of operating budget

This section analyses the operating budget including expected income and expenses of the Council for the 2017/18 year.

10.1 Budgeted income statement

<table>
<thead>
<tr>
<th>Ref</th>
<th>Forecast Actual 2016/17 $’000</th>
<th>Budget 2017/18 $’000</th>
<th>Variance $’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total income</td>
<td>10.2</td>
<td>76,232</td>
<td>59,339</td>
</tr>
<tr>
<td>Total expenses</td>
<td>10.3</td>
<td>(65,878)</td>
<td>(55,227)</td>
</tr>
<tr>
<td>Surplus (deficit) for the year</td>
<td>5.1.1</td>
<td>10,354</td>
<td>4,112</td>
</tr>
<tr>
<td>Grants – capital non-recurrent</td>
<td>5.1.2</td>
<td>(3,162)</td>
<td>(1,785)</td>
</tr>
<tr>
<td>Contributions - non-monetary assets</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Capital contributions - other sources</td>
<td>10.2.4</td>
<td>(569)</td>
<td>(345)</td>
</tr>
<tr>
<td>Adjusted underlying surplus (deficit)</td>
<td>10.1.1</td>
<td>6,623</td>
<td>1,982</td>
</tr>
</tbody>
</table>

10.1.1 Adjusted underlying surplus ($4.64 million decrease)

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council’s ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result. The adjusted underlying result for the 2017/18 year is a surplus of $1.98 million which is a decrease of $4.64 million from the 2016/17 year. The effect of the $2.53 prepayment of the Financial Assistance Grant in June 2017 is to decrease the Adjusted Underlying Surplus by $5.06 million. Therefore the real Adjusted Underlying Surplus after removing the impact of the prepayment is an increase of $0.42 million. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes which are non-recurrent and capital contributions from other sources. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year.

10.2 Income

<table>
<thead>
<tr>
<th>Income Types</th>
<th>Ref</th>
<th>Forecast Actual 2016/17 $’000</th>
<th>Budget 2017/18 $’000</th>
<th>Variance $’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rates and charges</td>
<td>10.2.1</td>
<td>43,139</td>
<td>44,009</td>
<td>870</td>
</tr>
<tr>
<td>Statutory fees and fines</td>
<td>10.2.2</td>
<td>1,866</td>
<td>1,831</td>
<td>(35)</td>
</tr>
<tr>
<td>User fees</td>
<td>10.2.3</td>
<td>3,692</td>
<td>3,425</td>
<td>(267)</td>
</tr>
<tr>
<td>Contributions - monetary</td>
<td>10.2.4</td>
<td>569</td>
<td>345</td>
<td>(224)</td>
</tr>
<tr>
<td>Grants - operating</td>
<td>5.1.1</td>
<td>11,658</td>
<td>6,497</td>
<td>(5,161)</td>
</tr>
<tr>
<td>Grants – capital</td>
<td>5.1.2</td>
<td>4,584</td>
<td>2,215</td>
<td>(2,369)</td>
</tr>
<tr>
<td>Net gain on disposal of property, infrastructure, plant and equipment</td>
<td>10.2.5</td>
<td>200</td>
<td>100</td>
<td>(100)</td>
</tr>
<tr>
<td>Other income</td>
<td>10.2.6</td>
<td>10,524</td>
<td>917</td>
<td>(9,607)</td>
</tr>
<tr>
<td><strong>Total income</strong></td>
<td></td>
<td><strong>76,232</strong></td>
<td><strong>59,339</strong></td>
<td><strong>(16,893)</strong></td>
</tr>
</tbody>
</table>
10.2.1 Rates and charges ($0.9 million increase)

It is proposed that income raised by all rates and charges be increased by 2% or $0.9 million over 2016/17 to $44 million. This includes increases in general rates which is made up of property growth and a 2% rate rise, reduced waste charges and forecast supplementary rates of $0.17 million.

Section 7 – Rates and Charges - includes a more detailed analysis of the rates and charges to be levied for 2017/18 and the rates and charges information specifically required by the Regulations.
10.2.2 Statutory fees and fines ($0.04 million decrease)
Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, *Public Health and Wellbeing Act 2008* registrations and parking fines. Increases in statutory fees are made in accordance with legislative requirements.

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

10.2.3 User fees ($0.27 million decrease)
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, entertainment and other community facilities and the provision of human services such as pre-schools and child care. In setting the budget, the key principle for determining the level of user charges has been to ensure that increases do not exceed CPI increases or market levels, to maintain parity between user charges and the costs of service delivery.

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

10.2.4 Contributions - monetary ($0.22 million decrease)
Contributions relate to monies paid by developers in regard to public resort and recreation, drainage and car parking in accordance with planning permits issued for property development.

10.2.5 Net gain on disposal of property, infrastructure, plant and equipment ($0.1 million decrease)
Proceeds from the disposal of Council assets is forecast to be $0.1 million for 2017/18 and is for the planned cyclical replacement of part of the plant and vehicle fleet. The council does not budget for any other prospective asset sales; only when funds are received are they included in any budget calculations.

10.2.6 Other income ($9.61 million decrease)
In the 2017/18 year budget, internal revenues have been netted off against internal expenditure to provide a more accurate reflection of actual income and expenses of council. In the 2016/17 year internal revenues and expenses were shown separately in the budgeted income statement which had the effect of artificially inflating other income, employee costs and other expenses. Other income in the 2017/18 year relates to a range of items such as interest revenue on investments and rate arrears and other miscellaneous income items.
10.3 Expenses

<table>
<thead>
<tr>
<th>Expense Types</th>
<th>Ref</th>
<th>Actual 2016/17 $'000</th>
<th>Budget 2017/18 $'000</th>
<th>Variance $'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee costs</td>
<td>10.3.1</td>
<td>28,611</td>
<td>24,747</td>
<td>(3,864)</td>
</tr>
<tr>
<td>Materials and services</td>
<td>10.3.2</td>
<td>20,492</td>
<td>18,736</td>
<td>(1,756)</td>
</tr>
<tr>
<td>Depreciation and amortisation</td>
<td>10.3.4</td>
<td>8,772</td>
<td>9,075</td>
<td>303</td>
</tr>
<tr>
<td>Borrowing costs</td>
<td>10.3.5</td>
<td>1,506</td>
<td>1,524</td>
<td>18</td>
</tr>
<tr>
<td>Other items of expense</td>
<td>10.3.6</td>
<td>6,497</td>
<td>1,145</td>
<td>(5,352)</td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td></td>
<td><strong>65,878</strong></td>
<td><strong>55,227</strong></td>
<td><strong>(10,651)</strong></td>
</tr>
</tbody>
</table>

**Chart:**
- **Employee costs**: 45%
- **Materials & services**: 34%
- **Depreciation & amortisation**: 16%
- **Borrowing costs**: 3%
- **Other expenses**: 2%

**Notes:**
- The variance between actual and budgeted expenses is calculated as the difference between the two amounts.
- Total variance is calculated by summing the variances of all expense types.
10.3.1 Employee costs ($3.86 million decrease)
Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, rostered days off, etc.

Employee costs are forecast to decrease by $3.864 million as a result of the change in accounting treatment of internal charges. Internal revenues have been netted off against internal expenditure to provide a more accurate reflection of actual income and expenses of council for the 2017/18 year. There is an underlying increase in actual employee costs of 2.5% resulting from Council’s Enterprise Agreement pay increase and staff banding increments.

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

<table>
<thead>
<tr>
<th>Department</th>
<th>Budget 2017/18 '000</th>
<th>Comprises Permanent Full time '000</th>
<th>Comprises Permanent Part Time '000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Planning and infrastructure</td>
<td>7,396</td>
<td>6,705</td>
<td>691</td>
</tr>
<tr>
<td>Business Services</td>
<td>5,766</td>
<td>4,369</td>
<td>1,397</td>
</tr>
<tr>
<td>Community Development</td>
<td>8,661</td>
<td>4,378</td>
<td>4,283</td>
</tr>
<tr>
<td>Executive governance</td>
<td>1,192</td>
<td>989</td>
<td>203</td>
</tr>
<tr>
<td>Total permanent staff expenditure</td>
<td>23,015</td>
<td>16,441</td>
<td>6,574</td>
</tr>
<tr>
<td>Casuals and other expenditure</td>
<td>1,732</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Capitalised Labour costs</td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total expenditure</td>
<td>24,747</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Department</th>
<th>Budget FTE</th>
<th>Comprises Permanent Full time</th>
<th>Comprises Permanent Part Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Planning and infrastructure</td>
<td>73.8</td>
<td>67.0</td>
<td>6.8</td>
</tr>
<tr>
<td>Business Services</td>
<td>59.4</td>
<td>45.0</td>
<td>14.4</td>
</tr>
<tr>
<td>Community Development</td>
<td>85.1</td>
<td>43.0</td>
<td>42.1</td>
</tr>
<tr>
<td>Executive governance</td>
<td>21.7</td>
<td>18.0</td>
<td>3.7</td>
</tr>
<tr>
<td>Total permanent staff</td>
<td>240.0</td>
<td>173.0</td>
<td>67.0</td>
</tr>
<tr>
<td>Casuals and other</td>
<td>17.0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capitalised Labour costs</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total staff</td>
<td>257.0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

10.3.2 Materials and services ($1.76 million decrease)
Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by 8.6% or $1.76 million compared to 2016/17. Savings have been generated across all business units of Council, with the most substantial savings relating to waste management charges ($0.5 million) predominantly due to the success of the three bin system, and lower utilities costs due to the LED streetlight program ($0.2 million).

10.3.3 Depreciation and amortisation ($0.3 million increase)
Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council’s property, plant and equipment including infrastructure assets such as roads and drains. The increase of $0.3 million for 2017/18 is due mainly to the completion of the 2017/18 capital works program and the full year effect of depreciation on the 2016/17 capital works program. Refer to Section 6. ‘Analysis of Capital Budget’ for a more detailed analysis of Council’s capital works program for the 2017/18 year.
10.3.4 Borrowing costs ($0.02 million increase)
Borrowing costs relate to interest charged by financial institutions on funds borrowed. The increase in borrowing costs results from the planned reduction in borrowings due to repayment of principal in accordance with loan agreements. No new borrowings are planned for the 2017/18 year.

10.3.5 Other items of expense ($5.35 million decrease)
In the 2017/18 year budget, internal revenues have been netted off against internal expenditure to provide a more accurate reflection of actual income and expenses of council. In the 2016/17 year internal revenues and expenses were shown separately in the budgeted income statement which had the effect of artificially inflating other income and employee and other expenses. Other items of expense relate to a range of unclassified items including contributions to community groups, advertising, and other miscellaneous expenditure items.
11. Analysis of budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2017/18 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

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

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

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

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

11.1 Budgeted cash flow statement

<table>
<thead>
<tr>
<th>Ref</th>
<th>Forecast</th>
<th>Actual 2016/17</th>
<th>Budget 2017/18</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>$'000</td>
<td>$'000</td>
<td>$'000</td>
</tr>
<tr>
<td>Cash flows from operating activities</td>
<td>11.1.1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receipts</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rates and charges</td>
<td>43,139</td>
<td>44,101</td>
<td>962</td>
<td></td>
</tr>
<tr>
<td>User fees and fines</td>
<td>5,558</td>
<td>5,266</td>
<td>(292)</td>
<td></td>
</tr>
<tr>
<td>Grants - operating</td>
<td>11,658</td>
<td>6,510</td>
<td>(5,148)</td>
<td></td>
</tr>
<tr>
<td>Grants - capital</td>
<td>5,153</td>
<td>2,220</td>
<td>(2,933)</td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>451</td>
<td>365</td>
<td>(86)</td>
<td></td>
</tr>
<tr>
<td>Trust funds and deposits taken</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Other receipts</td>
<td>10,073</td>
<td>899</td>
<td>(9,174)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>76,032</td>
<td>59,361</td>
<td>(16,671)</td>
</tr>
<tr>
<td>Payments</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee costs</td>
<td>(28,611)</td>
<td>(24,838)</td>
<td>3,773</td>
<td></td>
</tr>
<tr>
<td>Other payments</td>
<td>(28,331)</td>
<td>(19,954)</td>
<td>8,377</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(56,942)</td>
<td>(44,792)</td>
<td>12,150</td>
</tr>
<tr>
<td>Net cash provided by operating activities</td>
<td></td>
<td>19,090</td>
<td>14,569</td>
<td>(4,521)</td>
</tr>
<tr>
<td>Cash flows from investing activities</td>
<td>11.1.2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds from sales of property, infrastructure, plant and equipment</td>
<td>200</td>
<td>100</td>
<td>(100)</td>
<td></td>
</tr>
<tr>
<td>Repayment of loans and advances</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Proceeds from investments</td>
<td>10,870</td>
<td>-</td>
<td>(10,870)</td>
<td></td>
</tr>
<tr>
<td>Payments for property, infrastructure, plant and equipment</td>
<td>(19,881)</td>
<td>(19,478)</td>
<td>403</td>
<td></td>
</tr>
<tr>
<td>Net cash used in investing activities</td>
<td></td>
<td>(8,811)</td>
<td>(19,378)</td>
<td>(10,567)</td>
</tr>
<tr>
<td>Cash flows from financing activities</td>
<td>11.1.3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance costs</td>
<td>(1,506)</td>
<td>(1,524)</td>
<td>(18)</td>
<td></td>
</tr>
<tr>
<td>Proceeds from borrowings</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Repayment of borrowings</td>
<td>(1,699)</td>
<td>(1,566)</td>
<td>133</td>
<td></td>
</tr>
<tr>
<td>Net cash used in financing activities</td>
<td></td>
<td>(3,205)</td>
<td>(3,090)</td>
<td>115</td>
</tr>
<tr>
<td>Net decrease in cash and cash equivalents</td>
<td>7,074</td>
<td>(7,899)</td>
<td>(14,973)</td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents at the beginning of the year</td>
<td>9,032</td>
<td>16,106</td>
<td>7,074</td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents at end of the year</td>
<td>11.1.4</td>
<td>16,106</td>
<td>8,207</td>
<td>(7,899)</td>
</tr>
</tbody>
</table>

Source: Appendix A
11.1.1 Operating activities ($4.52 million decrease)
The net cash flows from operating activities does not equal the surplus (deficit) for the year as the
expected revenues and expenses of the Council include non-cash items which have been excluded
from the Cash Flow Statement. The budgeted operating result is reconciled to budgeted cash flows
available from operating activities as set out in the following table.

<table>
<thead>
<tr>
<th></th>
<th>Forecast 2016/17 $'000</th>
<th>Budget 2017/18 $'000</th>
<th>Variance $'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Surplus (deficit) for the year</td>
<td>10,354</td>
<td>4,112</td>
<td>(6,242)</td>
</tr>
<tr>
<td>Depreciation</td>
<td>8,772</td>
<td>9,075</td>
<td>303</td>
</tr>
<tr>
<td>Loss (gain) on disposal of property, infrastructure, plant and equipment</td>
<td>(200)</td>
<td>(100)</td>
<td>100</td>
</tr>
<tr>
<td>Net movement in current assets and liabilities</td>
<td>164</td>
<td>1,482</td>
<td>1,318</td>
</tr>
<tr>
<td><strong>Cash flows available from operating activities</strong></td>
<td><strong>19,090</strong></td>
<td><strong>14,569</strong></td>
<td><strong>(4,521)</strong></td>
</tr>
</tbody>
</table>

11.1.2 Investing activities ($10.56 million increase)
The large increase in investing activities represents a number of term deposits on hand at 30 June 2016
redeemed during the year that were in excess of 3 months and therefore treated as an investment rather
than cash in bank. As mentioned above, proceeds from potential sale of assets are not budgeted.

11.1.3 Financing activities ($0.12 million decrease)
For 2017/18 the total of principal repayments is projected to be $1.57 million and finance charges is
projected to be $1.52 million, which overall is a reduction from the 2016/17 year by $0.12 million. There
are no new borrowings planned for the 2017/18 year.

11.1.4 Cash and cash equivalents at end of the year ($7.90 million decrease)
Overall, total cash and investments is forecast to decrease by $7.90 million to $8.21 million as at 30
June 2018, reflecting Council’s strategy of using excess cash and investments to enhance existing and
create new infrastructure. This is consistent with Council’s Strategic Resource Plan (see Section 8).

11.2 Restricted and unrestricted cash and investments
Cash and cash equivalents held by Council are restricted in part, and not fully available for Council’s
operations. The budgeted cash flow statement above indicates that Council is estimating at 30 June
2018 it will have cash and investments of $8.21 million, which has been restricted as shown in the
following table.

<table>
<thead>
<tr>
<th></th>
<th>Forecast 2016/17 $'000</th>
<th>Budget 2017/18 $'000</th>
<th>Variance $'000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total cash and investments</strong></td>
<td>16,106</td>
<td>8,207</td>
<td>(7,899)</td>
</tr>
<tr>
<td>Restricted cash and investments</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Statutory reserves</td>
<td>11.2.1 (3,217)</td>
<td>(2,851)</td>
<td>366</td>
</tr>
<tr>
<td>- Trust funds and deposits</td>
<td>11.2.2 (1,412)</td>
<td>(1,412)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Unrestricted cash and investments</strong></td>
<td><strong>11.2.3</strong> 11,477</td>
<td><strong>3,944</strong></td>
<td><strong>(7,533)</strong></td>
</tr>
<tr>
<td>- Discretionary reserves</td>
<td>11.2.4 (2,333)</td>
<td>(2,633)</td>
<td>(300)</td>
</tr>
<tr>
<td><strong>Unrestricted cash adjusted for discretionary reserves</strong></td>
<td><strong>11.2.5</strong> 9,144</td>
<td>1,311</td>
<td><strong>(7,833)</strong></td>
</tr>
</tbody>
</table>
11.2.1 Statutory reserves ($2.9 million)
These funds must be applied for specified statutory purposes in accordance with various legislative requirements. While these funds earn interest revenues for Council, the funds are not available for other purposes.

11.2.3 Unrestricted cash and investments ($3.94 million)
The amount shown is in accordance with the definition of unrestricted cash included in the Section 3 of the Regulations. These funds are free of statutory reserve funds and cash to be used to fund capital works expenditure from the previous financial year.

11.2.4 Discretionary reserves ($2.6 million)
These funds are shown as discretionary reserves as, although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes. The decisions about future use of these funds has been reflected in Council's Strategic Resource Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan.

11.2.5 Unrestricted cash adjusted for discretionary reserves ($1.31 million)
These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, unexpected short term needs and any budget commitments which will be expended in the following year such as grants and contributions. Council regards these funds as the minimum necessary to ensure that it can meet its commitments as and when they fall due without borrowing further funds.
12. Analysis of capital budget

This section analyses the planned capital works expenditure budget for the 2017/18 year and the sources of funding for the capital budget. Further detail on the capital works program can be found in Section 6.

12.1 Capital works expenditure

<table>
<thead>
<tr>
<th>Capital Works Areas</th>
<th>Ref</th>
<th>Forecast Actual 2016/17 $’000</th>
<th>Budget 2017/18 $’000</th>
<th>Variance $’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Works carried forward</td>
<td>12.1.1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total property</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Plant and equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plant, machinery and equipment</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Computers and telecommunications</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total plant and equipment</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Infrastructure</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Roads</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total infrastructure</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total works carried forward</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>New works</td>
<td>12.1.2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Land improvements</td>
<td></td>
<td>1,594</td>
<td>-</td>
<td>(1,594)</td>
</tr>
<tr>
<td>Total land</td>
<td></td>
<td>1,594</td>
<td>-</td>
<td>(1,594)</td>
</tr>
<tr>
<td>Buildings</td>
<td></td>
<td>1,960</td>
<td>1,960</td>
<td></td>
</tr>
<tr>
<td>Building improvements</td>
<td></td>
<td>3,390</td>
<td>2,265</td>
<td>(1,125)</td>
</tr>
<tr>
<td>Total buildings</td>
<td></td>
<td>3,390</td>
<td>4,225</td>
<td>835</td>
</tr>
<tr>
<td>Total property</td>
<td></td>
<td>4,984</td>
<td>4,225</td>
<td>(759)</td>
</tr>
<tr>
<td>Plant and equipment</td>
<td>12.1.3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plant, machinery and equipment</td>
<td></td>
<td>700</td>
<td>400</td>
<td>(300)</td>
</tr>
<tr>
<td>Computers and telecommunications</td>
<td></td>
<td>728</td>
<td>759</td>
<td>31</td>
</tr>
<tr>
<td>Total plant and equipment</td>
<td></td>
<td>1,428</td>
<td>1,159</td>
<td>(269)</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>12.1.4</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Roads</td>
<td></td>
<td>8,207</td>
<td>9,739</td>
<td>1,532</td>
</tr>
<tr>
<td>Bridges</td>
<td></td>
<td>509</td>
<td>279</td>
<td>(230)</td>
</tr>
<tr>
<td>Footpaths and cycleways</td>
<td></td>
<td>713</td>
<td>809</td>
<td>96</td>
</tr>
<tr>
<td>Drainage</td>
<td></td>
<td>234</td>
<td>77</td>
<td>(157)</td>
</tr>
<tr>
<td>Rec, leisure and community facilities</td>
<td></td>
<td>2,607</td>
<td>1,531</td>
<td>(1,076)</td>
</tr>
<tr>
<td>Parks, open space and streetscapes</td>
<td></td>
<td>860</td>
<td>1,406</td>
<td>546</td>
</tr>
<tr>
<td>Off street car parks</td>
<td></td>
<td>277</td>
<td>253</td>
<td>(24)</td>
</tr>
<tr>
<td>Other infrastructure</td>
<td></td>
<td>61</td>
<td>-</td>
<td>(61)</td>
</tr>
<tr>
<td>Total infrastructure</td>
<td></td>
<td>13,468</td>
<td>14,094</td>
<td>626</td>
</tr>
<tr>
<td>Total new works</td>
<td></td>
<td>19,880</td>
<td>19,478</td>
<td>(402)</td>
</tr>
<tr>
<td>Total capital works expenditure</td>
<td></td>
<td>19,880</td>
<td>19,478</td>
<td>(402)</td>
</tr>
</tbody>
</table>

Represented by:

<table>
<thead>
<tr>
<th></th>
<th>Ref</th>
<th>Forecast Actual 2016/17 $’000</th>
<th>Budget 2017/18 $’000</th>
<th>Variance $’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>New asset expenditure</td>
<td>12.1.5</td>
<td>11,798</td>
<td>4,502</td>
<td>7,296</td>
</tr>
<tr>
<td>Asset renewal expenditure</td>
<td>12.1.5</td>
<td>4,794</td>
<td>5,668</td>
<td>(874)</td>
</tr>
<tr>
<td>Asset expansion expenditure</td>
<td>12.1.5</td>
<td>160</td>
<td>525</td>
<td>(365)</td>
</tr>
<tr>
<td>Asset upgrade expenditure</td>
<td>12.1.5</td>
<td>3,128</td>
<td>8,783</td>
<td>(5,655)</td>
</tr>
<tr>
<td>Total capital works expenditure</td>
<td></td>
<td>19,880</td>
<td>19,478</td>
<td>(402)</td>
</tr>
</tbody>
</table>
Source: Section 3. A more detailed listing of the capital works program is included in Section 6.

12.1.1 Carried forward works ($0 million)
At the end of each financial year there are projects which are either incomplete or not commenced due to factors including planning issues, weather delays and extended consultation. There are no carry forward works anticipated for the 2016/17 and 2017/18 years.

12.1.2 Property ($4.23 million)
The property class comprises land, land improvements, buildings and building improvements.

For the 2017/18 year, $4.23 million will be expended on building and building improvement projects on community buildings, structures and public toilets.

12.1.3 Plant and equipment ($1.16 million)
Plant and equipment includes plant, machinery and equipment, computers and telecommunications. For the 2017/18 year, $1.16 million will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet ($0.4 million) and upgrade and replacement of information technology ($0.76 million).
12.1.4 Infrastructure ($14.09 million)
Infrastructure includes roads, bridges, footpaths and cycle paths, drainage, car parks and other structures.

For the 2017/18 year, $9.74 million will be expended on road projects, with the most significant projects being the federal National Stronger Regions funded reconstruction of roads in the Central Business Area ($6.19 million) together with the annual road renewals program ($3.4 million).

$1.53 million will be expended on Recreational, leisure and community facilities, $1.41 million on parks, open space and streetscapes, $0.81 million on footpaths and cycleways, $0.28 million on bridges, $0.08 million on drainage and $0.25 million on car parks.

12.1.5 Asset renewal ($5.67 million), new assets ($4.50 million), upgrade ($8.78 million) and expansion ($0.05 million)
A distinction is made between expenditure on new assets, asset renewal, upgrade and expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have any element of expansion or upgrade of existing assets but will result in an additional burden for future operation, maintenance and capital renewal.

The major projects included in the above categories, which constitute expenditure on new assets, are the Regional Cricket Hub ($1.3 million), plant purchases ($0.70 million), construction of new footpaths ($0.47 million), construction of new Pedestrian Light crossings ($0.41 million) and information technology purchases ($0.55 million). The remaining capital expenditure represents renewals and expansion/upgrades of existing assets.

12.2 Funding sources

<table>
<thead>
<tr>
<th>Sources of Funding</th>
<th>Ref</th>
<th>Forecast Actual 2016/17 $'000</th>
<th>Budget 2017/18 $'000</th>
<th>Variance $'000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Works carried forward</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current year funding</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants</td>
<td></td>
<td>1,380</td>
<td>-</td>
<td>(1,380)</td>
</tr>
<tr>
<td>Contributions</td>
<td></td>
<td>38</td>
<td>-</td>
<td>(38)</td>
</tr>
<tr>
<td>Borrowings</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Council cash</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>- operations</td>
<td></td>
<td>807</td>
<td>-</td>
<td>(807)</td>
</tr>
<tr>
<td>- proceeds on sale of assets</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>- reserve cash and investments</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>- unrestricted cash and investments</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total works carried forward</strong></td>
<td>12.2.1</td>
<td>2,225</td>
<td>-</td>
<td>(2,225)</td>
</tr>
<tr>
<td><strong>New works</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current year funding</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants</td>
<td>12.2.2</td>
<td>4,584</td>
<td>2,215</td>
<td>(2,369)</td>
</tr>
<tr>
<td>Contributions</td>
<td></td>
<td>569</td>
<td>345</td>
<td>(224)</td>
</tr>
<tr>
<td>Borrowings</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Council cash</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>- operations</td>
<td>12.2.3</td>
<td>9,560</td>
<td>10,572</td>
<td>1,012</td>
</tr>
<tr>
<td>- proceeds from sale of assets</td>
<td>12.2.4</td>
<td>200</td>
<td>100</td>
<td>(100)</td>
</tr>
<tr>
<td>- reserve cash and investments</td>
<td>12.2.5</td>
<td>19</td>
<td>-</td>
<td>(19)</td>
</tr>
<tr>
<td>- unrestricted cash and investments</td>
<td>12.2.6</td>
<td>2,723</td>
<td>6,246</td>
<td>3,523</td>
</tr>
<tr>
<td><strong>Total new works</strong></td>
<td></td>
<td>17,655</td>
<td>19,478</td>
<td>1,823</td>
</tr>
<tr>
<td><strong>Total funding sources</strong></td>
<td></td>
<td>19,880</td>
<td>19,478</td>
<td>(402)</td>
</tr>
</tbody>
</table>
12.2.1 Carried forward works ($0 million)
At the end of each financial year there are projects which are either incomplete or not commenced due to factors including planning issues, weather delays and extended consultation. There are no carry forward works anticipated for the 2016/17 and 2017/18 years.

12.2.2 Grants ($2.22 million)
Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Significant grants and contributions are budgeted to be received for the National Stronger Regions funded Central Business Area redevelopment project ($0.7 million), Regional Cricket Hub ($0.5 million) and Roads to Recovery projects ($0.43 million).

12.2.3 Council cash - operations ($10.57 million)
Council generates cash from its operating activities, which is used as a funding source for the capital works program.

12.2.4 Council cash - proceeds from sale of assets ($0.1 million)
Proceeds from sale of assets include motor vehicle sales in accordance with Council’s fleet renewal policy of $0.1 million.

12.2.5 Council cash - reserve cash and investments ($0 million)
Council reserves are generally set aside for mandated liabilities.

12.2.6 Council cash - unrestricted cash and investments ($6.25 million)
In addition to reserve investments, Council has uncommitted cash and investments which represent unrestricted cash and investments and funds preserved from the previous year mainly as a result of grants and contributions being received in advance.
13. Analysis of budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2016/17 and 2017/18. It also considers a number of key financial performance indicators.

13.1 Budgeted balance sheet

<table>
<thead>
<tr>
<th>Ref</th>
<th>Forecast Actual 2016/17 $'000</th>
<th>Budget 2017/18 $'000</th>
<th>Variance $'000</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Forecast</td>
<td>Actual 2016/17 $'000</td>
<td>Budget 2017/18 $'000</td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13.1.1</td>
<td>Cash and cash equivalents</td>
<td>16,106</td>
<td>8,207</td>
</tr>
<tr>
<td></td>
<td>Trade and other receivables</td>
<td>2,943</td>
<td>2,821</td>
</tr>
<tr>
<td></td>
<td>Financial assets</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Other assets</td>
<td>670</td>
<td>670</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td></td>
<td>19,719</td>
<td>11,698</td>
</tr>
<tr>
<td><strong>Non-current assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13.1.1</td>
<td>Trade and other receivables</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Property, infrastructure, plant and equipment</td>
<td>526,000</td>
<td>536,403</td>
</tr>
<tr>
<td><strong>Total non-current assets</strong></td>
<td></td>
<td>526,000</td>
<td>536,403</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td></td>
<td>545,719</td>
<td>548,101</td>
</tr>
<tr>
<td><strong>Current liabilities</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13.1.2</td>
<td>Trade and other payables</td>
<td>4,701</td>
<td>4,537</td>
</tr>
<tr>
<td></td>
<td>Interest-bearing loans and borrowings</td>
<td>1,576</td>
<td>1,664</td>
</tr>
<tr>
<td></td>
<td>Provisions</td>
<td>4,300</td>
<td>4,300</td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td></td>
<td>10,577</td>
<td>10,501</td>
</tr>
<tr>
<td><strong>Non-current liabilities</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13.1.2</td>
<td>Interest-bearing loans and borrowings</td>
<td>22,220</td>
<td>20,566</td>
</tr>
<tr>
<td></td>
<td>Provisions</td>
<td>3,950</td>
<td>3,950</td>
</tr>
<tr>
<td><strong>Total non-current liabilities</strong></td>
<td></td>
<td>26,170</td>
<td>24,516</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td></td>
<td>36,747</td>
<td>35,017</td>
</tr>
<tr>
<td><strong>Net assets</strong></td>
<td></td>
<td>508,972</td>
<td>513,084</td>
</tr>
<tr>
<td><strong>Equity</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13.1.4</td>
<td>Accumulated surplus</td>
<td>229,654</td>
<td>233,366</td>
</tr>
<tr>
<td></td>
<td>Asset revaluation reserve</td>
<td>277,100</td>
<td>277,100</td>
</tr>
<tr>
<td></td>
<td>Other reserves</td>
<td>2,218</td>
<td>2,618</td>
</tr>
<tr>
<td><strong>Total equity</strong></td>
<td></td>
<td>508,972</td>
<td>513,084</td>
</tr>
</tbody>
</table>

Source: Section 3

13.1.1 Current Assets ($8.02 million decrease) and Non-Current Assets ($10.40 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are not expected to change significantly in the budget.
Other assets includes items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council’s services and other revenues due to be received in the next 12 months.

Property, infrastructure, plant and equipment is the largest component of Council’s worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc which has been built up by Council over many years. The increase in this balance is attributable to the net result of the capital works program ($19.48 million of new assets) less depreciation of assets ($9.08 million).

13.1.2 Current Liabilities ($0.08 million decrease) and Non-Current Liabilities ($1.65 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 2016/17 levels.

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

Interest-bearing loans and borrowings are borrowings of Council. Council is budgeting to not take out any new borrowings and to repay loan principal of $1.57 million over the year.

13.1.3 Working Capital ($7.95 million decrease)

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

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

<table>
<thead>
<tr>
<th>Forecast</th>
<th>Actual 2016/17</th>
<th>Budget 2017/18</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current assets</td>
<td>19,719</td>
<td>11,698</td>
<td>(8,021)</td>
</tr>
<tr>
<td>Current liabilities</td>
<td>10,577</td>
<td>10,501</td>
<td>76</td>
</tr>
<tr>
<td>Working capital</td>
<td>9,142</td>
<td>1,197</td>
<td>(7,945)</td>
</tr>
<tr>
<td>Restricted cash and investment current assets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Statutory reserves</td>
<td>(3,217)</td>
<td>(2,851)</td>
<td>366</td>
</tr>
<tr>
<td>- Trust funds and deposits</td>
<td>(1,412)</td>
<td>(1,412)</td>
<td>0</td>
</tr>
<tr>
<td>Unrestricted working capital</td>
<td>4,513</td>
<td>(3,066)</td>
<td>(7,579)</td>
</tr>
</tbody>
</table>

In addition to the restricted cash shown above, Council is also projected to hold $1.3 million in discretionary reserves at 30 June 2017. Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes.

13.1.4 Equity ($4.11 million increase)

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

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations
- Other reserves that are funds that 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 $3.71 million results directly from the surplus for the year. An amount of $0.4 million is budgeted to be transferred from accumulated surplus to other reserves. This reflects a reserve set aside to fund future LASPLAN Defined Benefit Superannuation call-up amounts. This is a transfer between equity balances only and does not impact on the total balance of equity.
13.2 Key assumptions

In preparing the Balance Sheet for the year ending 30 June 2018 it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

- A total of 97% of total rates and charges raised will be collected in the 2017/18 year
- Trade creditors to be based on total capital and operating expenditure less written down value of assets sold, depreciation and employee costs. Payment cycle is 17 days
- Other debtors and creditors to remain consistent with 2016/17 levels
- Employee entitlements to be increased by the Enterprise Agreement outcome offset by the impact of more active management of leave entitlements of staff
- Repayment of loan principal to be $1.57 million
- Total capital expenditure to be $19.48 million
- A total of $0.4 million to be transferred from accumulated surplus to reserves, representing a reserve set aside to fund future LASPLAN Defined Benefit Superannuation call-up amounts.
Long Term Strategies

This section includes the following analysis and information

14 Strategic resource plan
15 Rating information
16 Other long term strategies
14. Strategic resource plan

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

14.1 Plan development

The Act requires a SRP to be prepared describing both financial and non-financial resources (including human resources) for at least the next four financial years to achieve the strategic objectives in the Council Plan. In preparing the SRP, Council must take into account all other plans and strategies in regard to services and initiatives which commit financial and non-financial resources for the period of the SRP.

Council has prepared a SRP for the ten years 2017/18 to 2026/27 as part of its ongoing financial planning to assist in adopting a budget within a longer term framework. The SRP takes the strategic objectives and strategies as specified in the Council Plan and expresses them in financial terms for the next ten years.

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

- Achieve a balanced budget on a cash basis.
- Ensure the quality of existing service levels
- Maintain a prudent and appropriate level of borrowings (to be reassessed upon any significant sale of land); and
- Maintain an appropriate level of capital expenditure which ensures Wodonga’s infrastructure is appropriately maintained as well as building new assets for the city’s future.

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

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

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

14.2 Financial resources

The following table summarises the key financial results for the next four years as set out in the SRP for years 2017/18 to 2026/27. Section 3 includes a more detailed analysis of the financial resources to be used over the four year period.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Surplus/(deficit) for the year</td>
<td>10,354 $'000</td>
<td>4,112 $'000</td>
<td>4,126 $'000</td>
<td>4,063 $'000</td>
<td>+//-</td>
<td>4,527 $'000</td>
</tr>
<tr>
<td>Adjusted underlying result</td>
<td>6,623 $'000</td>
<td>4,126 $'000</td>
<td>4,063 $'000</td>
<td>4,527 $'000</td>
<td>+//-</td>
<td></td>
</tr>
<tr>
<td>Cash and investments balance</td>
<td>16,106 $'000</td>
<td>8,207 $'000</td>
<td>8,073 $'000</td>
<td>9,057 $'000</td>
<td>+//-</td>
<td>9,940 $'000</td>
</tr>
<tr>
<td>Cash flow from operations</td>
<td>19,090 $'000</td>
<td>14,569 $'000</td>
<td>14,831 $'000</td>
<td>14,800 $'000</td>
<td>+//-</td>
<td>15,217 $'000</td>
</tr>
<tr>
<td>Capital works expenditure</td>
<td>19,880 $'000</td>
<td>19,478 $'000</td>
<td>11,875 $'000</td>
<td>10,725 $'000</td>
<td>+//-</td>
<td>11,243 $'000</td>
</tr>
</tbody>
</table>

Key to Forecast Trend:
+ Forecasts improvement in Council’s financial performance/financial position indicator
o Forecasts that Council’s financial performance/financial position indicator will be steady
- Forecasts deterioration in Council’s financial performance/financial position indicator
The following graph shows the general financial indicators over a ten year period.

The key outcomes of the SRP are as follows:

- **Financial sustainability (Section 11)** - Cash and investments are forecast to increase marginally over the four year period from $8.21 million in 2017/18 to $9.94 million in 2020/21, which indicates a balanced budget on a cash basis in each year.

- **Rating levels (Section 15)** – Rate increases of 2.0% for 2017/18 and then 2.5% reducing by 0.05% per year from 2018/19 onwards are forecast, in line with anticipated future rate caps.

- **Service delivery strategy (Section 16)** – Service levels have been maintained throughout the four year period. Despite this, operating surpluses are forecast over the four year period as a result of savings from service reviews and continual improvement initiatives together with a rate rise of 2.5% forecast from the 2018/19 year onwards, reducing by 0.05% efficiency factor. Excluding the effects of capital items such as capital grants and contributions, the adjusted underlying results are also surpluses over the four year period. The adjusted underlying result is a measure of financial sustainability and is an important measure as once-off capital items can often mask the operating result.

- **Borrowing strategy (Section 16)** – Borrowings are forecast reduce to $16.92 million over the four year period, as a result of no new borrowings.

- **Infrastructure strategy (Section 16)** - Capital expenditure over the four year period will total $53.3 million at an average of $13.3 million.
15. Rating information

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

15.1 Rating context

In developing the Strategic Resource Plan (referred to in Section 14.), rates and charges were identified as an important source of revenue, accounting for 71.27% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The level of required rates and charges has been considered in this context, with reference to Council’s other sources of income and the planned expenditure on services and works to be undertaken for the Wodonga community.

15.2 Future rates and charges

The following table sets out future proposed increases in revenue from rates and charges and the total rates to be raised, based on the forecast financial position of Council as at 30 June 2017, and the forecast rate increase used for financial reporting purposes.

<table>
<thead>
<tr>
<th>Year</th>
<th>General Rate Increase</th>
<th>Municipal Charge Increase</th>
<th>Garbage &amp; recycling Charge Increase</th>
<th>Waste management Charge Increase</th>
<th>Total Rates Raised</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016/17</td>
<td>2.50 %</td>
<td>0.00 %</td>
<td>2.50 %</td>
<td>2.50 %</td>
<td>43,139</td>
</tr>
<tr>
<td>2017/18</td>
<td>2.00 %</td>
<td>0.00 %</td>
<td>0.00 %</td>
<td>2.50 %</td>
<td>44,009</td>
</tr>
<tr>
<td>2018/19</td>
<td>2.50 %</td>
<td>0.00 %</td>
<td>2.50 %</td>
<td>2.50 %</td>
<td>45,284</td>
</tr>
<tr>
<td>2019/20</td>
<td>2.45 %</td>
<td>0.00 %</td>
<td>2.45 %</td>
<td>2.45 %</td>
<td>46,572</td>
</tr>
<tr>
<td>2020/21</td>
<td>2.40 %</td>
<td>0.00 %</td>
<td>2.40 %</td>
<td>2.40 %</td>
<td>47,873</td>
</tr>
</tbody>
</table>

15.3 Rating structure

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

- Property values, which form the central basis of rating under the Local Government Act 1989
- A ‘user pays’ component to reflect usage of certain services provided by Council

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

Council makes a further distinction within the property value component of rates based on the purpose for which the property is used, that is, whether the property is used for residential or commercial purposes. This distinction is based on the concept that business should pay a fair and equitable contribution to rates, taking into account the benefits those commercial properties derive from the local community.

Having reviewed the various valuation bases for determining the property value component of rates, Council has determined to apply a Capital Improved Value (CIV) basis on the grounds that it provides the most equitable distribution of rates across the municipality. There are currently no plans to change that basis, but Council does review its rating structure every four years.

The existing rating structure comprises differential rates for residential, commercial, industrial, rural farming, rural non farming, social clubs and development land, and also between occupied and vacant. These rates are structured in accordance with the requirements of Section 161 ‘Differential Rates’ of the Act. Under the Cultural and Recreational Lands Act 1963, provision is made for a Council to levy the rate for recreational lands at “such amount as the municipal council thinks reasonable having regard to the services provided by the municipal council in relation to such lands and having regard to the...
benefit to the community derived from such recreational lands”. The commercial rate is set at 140% of the residential rate and the rate concession for recreational land is set at 93% of the residential rate. Council also levies a kerbside collection charge and waste management charge as allowed under the Act.

The following table summarises the rates to be determined for the 2017/18 year. A more detailed analysis of the rates to be raised is contained in Section 7 ‘Statutory Disclosures’.

<table>
<thead>
<tr>
<th>Rate type</th>
<th>How applied</th>
<th>2016/17</th>
<th>2017/18</th>
<th>Total Raised $000's</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential occupied</td>
<td>Cents in $ of CIV</td>
<td>0.5633</td>
<td>0.5746</td>
<td>25,757</td>
<td>2.00%</td>
</tr>
<tr>
<td>Residential vacant</td>
<td>Cents in $ of CIV</td>
<td>1.1267</td>
<td>1.149</td>
<td>772</td>
<td>2.00%</td>
</tr>
<tr>
<td>Commercial occupied</td>
<td>Cents in $ of CIV</td>
<td>0.7887</td>
<td>0.8043</td>
<td>3,443</td>
<td>2.00%</td>
</tr>
<tr>
<td>Commercial vacant</td>
<td>Cents in $ of CIV</td>
<td>1.1267</td>
<td>1.149</td>
<td>55</td>
<td>2.00%</td>
</tr>
<tr>
<td>Industrial occupied</td>
<td>Cents in $ of CIV</td>
<td>0.7887</td>
<td>0.8043</td>
<td>3,534</td>
<td>2.00%</td>
</tr>
<tr>
<td>Industrial vacant</td>
<td>Cents in $ of CIV</td>
<td>1.1267</td>
<td>1.149</td>
<td>252</td>
<td>2.00%</td>
</tr>
<tr>
<td>Rural farming</td>
<td>Cents in $ of CIV</td>
<td>0.4225</td>
<td>0.4309</td>
<td>825</td>
<td>2.00%</td>
</tr>
<tr>
<td>Rural non farming</td>
<td>Cents in $ of CIV</td>
<td>0.5633</td>
<td>0.5746</td>
<td>414</td>
<td>2.00%</td>
</tr>
<tr>
<td>Social clubs/society</td>
<td>Cents in $ of CIV</td>
<td>0.5239</td>
<td>0.5343</td>
<td>6</td>
<td>2.00%</td>
</tr>
<tr>
<td>Development use land</td>
<td>Cents in $ of CIV</td>
<td>0.5633</td>
<td>0.5746</td>
<td>422</td>
<td>2.00%</td>
</tr>
<tr>
<td>Garbage, recycling and waste management</td>
<td>$ per property</td>
<td>$500</td>
<td>$480</td>
<td>8,359</td>
<td>(4.00)%</td>
</tr>
</tbody>
</table>

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

15.4 General revaluation of properties

During the 2015/16 year, a revaluation of all properties within the municipality was carried out and will apply from 1 July 2016 for the 2016/17 and 2017/18 years.
16. Summary of other strategies

This section sets out summaries of the strategies that have been developed and incorporated into the Strategic Resource Plan including borrowings, infrastructure and service delivery.

16.1 Borrowings

In developing the Strategic Resource Plan (SRP) (see Section 14), borrowings was identified as an important funding source for capital works programs. In the past, Council has borrowed strongly to finance large infrastructure projects and since then has been in a phase of debt reduction. This has resulted in a reduction in debt servicing costs, but has meant that cash and investment reserves have been used as an alternate funding source to maintain robust capital works programs.

From 2017/18 onwards no new borrowings are proposed in this budget.

The SRP includes the results of an analysis of Council’s debt position against both State averages and large council averages over a number of different indicators. It also shows the results of the ‘obligations’ indicators that are part of the prescribed financial reporting indicators.

<table>
<thead>
<tr>
<th>Year</th>
<th>New Borrowings $’000</th>
<th>Principal Paid $’000</th>
<th>Interest Paid $’000</th>
<th>Balance 30 June $’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016/17</td>
<td>0</td>
<td>1,700</td>
<td>1,506</td>
<td>23,796</td>
</tr>
<tr>
<td>2017/18</td>
<td>0</td>
<td>1,566</td>
<td>1,524</td>
<td>22,230</td>
</tr>
<tr>
<td>2018/19</td>
<td>0</td>
<td>1,664</td>
<td>1,426</td>
<td>20,566</td>
</tr>
<tr>
<td>2019/20</td>
<td>0</td>
<td>1,768</td>
<td>1,322</td>
<td>18,798</td>
</tr>
<tr>
<td>2020/21</td>
<td>0</td>
<td>1,880</td>
<td>1,211</td>
<td>16,918</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>2016/17</th>
<th>2017/18</th>
</tr>
</thead>
<tbody>
<tr>
<td>$’000</td>
<td>$’000</td>
</tr>
<tr>
<td>Total amount borrowed as at 30 June of the prior year</td>
<td>25,495,569</td>
</tr>
<tr>
<td>Total amount to be borrowed</td>
<td>0</td>
</tr>
<tr>
<td>Total amount projected to be redeemed</td>
<td>(1,699,569)</td>
</tr>
<tr>
<td>Total amount proposed to be borrowed as at 30 June</td>
<td>23,796,000</td>
</tr>
</tbody>
</table>

16.2 Infrastructure

The Council has developed an Infrastructure Strategy based on the knowledge provided by various Asset Management Plans, which sets out the capital expenditure requirements of Council for the next 10 years by class of asset, and is a key input to the SRP. It predicts infrastructure consumption, renewal needs and considers infrastructure needs to meet future community service expectations. The Strategy has been developed through a rigorous process of consultation and evaluation. The key aspects of the process are as follows:
- Long term capital planning process which integrates with the Council Plan, Strategic Resource Plan and Annual Budget processes
- Identification of capital projects through the preparation of asset management plans
- Prioritisation of capital projects within classes on the basis of evaluation criteria
- Methodology for allocating annual funding to classes of capital projects
- Business Case template for officers to document capital project submissions.

A key objective of the Infrastructure Strategy is to maintain or renew Council’s existing assets at desired condition levels. If sufficient funds are not allocated to asset renewal then Council’s investment in those assets will reduce, along with the capacity to deliver services to the community.
Wodonga has experienced sustained and strong growth in all major fixed infrastructure and building assets. This has resulted in just under 2% of assets exceeding the renewal intervention point and hence require renewal/refurbishment.

The infrastructure asset modelling for all of Council’s asset classes has determined that the annual renewal demand over the next several years will be approximately $5 million per annum. This requirement has been factored into the 10 year capital plan included in the Strategic Resource Plan.

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

<table>
<thead>
<tr>
<th>Year</th>
<th>Total Capital Program $’000</th>
<th>Grants $’000</th>
<th>Contributions $’000</th>
<th>Council Cash $’000</th>
<th>Borrowings $’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016/17</td>
<td>19,880</td>
<td>5,964</td>
<td>607</td>
<td>13,309</td>
<td>0</td>
</tr>
<tr>
<td>2017/18</td>
<td>19,478</td>
<td>2,215</td>
<td>345</td>
<td>16,918</td>
<td>0</td>
</tr>
<tr>
<td>2018/19</td>
<td>11,875</td>
<td>0</td>
<td>0</td>
<td>11,875</td>
<td>0</td>
</tr>
<tr>
<td>2019/20</td>
<td>10,725</td>
<td>0</td>
<td>0</td>
<td>10,725</td>
<td>0</td>
</tr>
<tr>
<td>2020/21</td>
<td>9,575</td>
<td>0</td>
<td>0</td>
<td>9,575</td>
<td>0</td>
</tr>
</tbody>
</table>

In addition to using cash generated from its annual operations, borrowings and external contributions such as government grants, Council has significant cash or investment reserves that are also used to fund a variety of capital projects. These reserves are either ‘statutory’ or ‘discretionary’ cash reserves. Statutory reserves relate to cash and investments held by Council that must be expended on a specific purpose as directed by legislation or a funding body, and include contributions to car parking, drainage and public resort and recreation. Discretionary cash reserves relate to those cash and investment balances that have been set aside by Council and can be used at Council’s discretion, even though they may be earmarked for a specific purpose.

16.3 Service delivery

The key objectives in Council’s Strategic Resource Plan (referred to in Section 14.) which directly impact the future service delivery strategy are to continue to provide an appropriate rate and level of services to a growing regional city community whilst maintaining a financially responsible and sustainable position. The Rating Information (see Section 15.) also refers to modest rate increases in line with projected rate caps into the future. With these key objectives as a basis, a number of internal and external influences have been identified through discussions with management which will have a significant impact on the scope and level of services to be provided over the next four years.

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

<table>
<thead>
<tr>
<th>Influence</th>
<th>2017/18</th>
<th>2018/19</th>
<th>2019/20</th>
<th>2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Consumer Price Index</td>
<td>1.5</td>
<td>2.5</td>
<td>2.5</td>
<td>2.5</td>
</tr>
<tr>
<td>Average Weekly Earnings</td>
<td>2.2</td>
<td>2.5</td>
<td>2.5</td>
<td>2.5</td>
</tr>
<tr>
<td>Engineering Construction Index</td>
<td>0.7</td>
<td>2.5</td>
<td>2.5</td>
<td>2.5</td>
</tr>
<tr>
<td>Non-Residential Building Index</td>
<td>2.0</td>
<td>2.5</td>
<td>2.5</td>
<td>2.5</td>
</tr>
<tr>
<td>Rate increases</td>
<td>2.0</td>
<td>2.5</td>
<td>2.45</td>
<td>2.4</td>
</tr>
<tr>
<td>Property growth</td>
<td>1.0</td>
<td>1.0</td>
<td>1.0</td>
<td>1.0</td>
</tr>
<tr>
<td>Wages growth</td>
<td>2.5</td>
<td>2.5</td>
<td>2.5</td>
<td>2.5</td>
</tr>
<tr>
<td>Government funding</td>
<td>1.5</td>
<td>1.5</td>
<td>1.5</td>
<td>1.5</td>
</tr>
<tr>
<td>Statutory fees</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Investment return</td>
<td>2.5</td>
<td>2.5</td>
<td>2.5</td>
<td>2.5</td>
</tr>
</tbody>
</table>

As well as the general influences, there are also a number of specific influences which relate directly to service areas or activities. The most significant changes in these areas are summarised below.
Garbage Collection and Waste Management
Due to the successful implementation of the 3 bin system, waste disposal weights have been lower than originally estimated. This has resulted in lower than budget contract collection and tip charges in the 2015/16 and 2016/17 years. This has enabled the garbage charge and waste management levy to be reduced from the 2016/17 levels by $20 per residential household in the 2017/18 budget.

Valuation Services
The Council is required to revalue all properties within the municipality every two years. The last general revaluation was carried out as at 1 January 2016 effective for the 2017/18 year and the next revaluation will be undertaken as at 1 January 2018. An allowance of $0.13 million has been made every two years commencing in 2017/18 to meet the additional cost of resources to complete the revaluation process.

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

<table>
<thead>
<tr>
<th>Year</th>
<th>Surplus (Deficit) for the year $'000</th>
<th>Adjusted Underlying Surplus (Deficit) $'000</th>
<th>Net Service (Cost) $'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016/17</td>
<td>10,354</td>
<td>5,201</td>
<td>(47,045)*</td>
</tr>
<tr>
<td>2017/18</td>
<td>4,112</td>
<td>1,552</td>
<td>(46,197)*</td>
</tr>
<tr>
<td>2018/19</td>
<td>4,126</td>
<td>4,126</td>
<td>(47,431)</td>
</tr>
<tr>
<td>2019/20</td>
<td>4,063</td>
<td>4,063</td>
<td>(48,883)</td>
</tr>
<tr>
<td>2020/21</td>
<td>4,527</td>
<td>4,527</td>
<td>(49,825)</td>
</tr>
</tbody>
</table>

* adjusted to remove the impact of the prepayment of 50% of the 2017/18 Federal Assistance Grant.

Service levels have been maintained throughout the four year period with operating surpluses forecast. Excluding the effects of items such as capital contributions, the adjusted underlying result is also a surplus over the four year period. The net cost of the services provided to the community increases from $48.73 million to $49.82 million over the four year period.
Appendix A
Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2017/18 year.
<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land Information Certificate</td>
<td>S F</td>
<td>$25.90</td>
<td>$25.40</td>
<td>2%</td>
<td>$37,000</td>
<td></td>
</tr>
<tr>
<td>Engineering Plan Checking Fees</td>
<td>S F</td>
<td>0.75% of Value of Works</td>
<td>0.75% of Value of Works</td>
<td>0%</td>
<td>$31,000</td>
<td></td>
</tr>
<tr>
<td>Engineering Supervision Fees</td>
<td>S F</td>
<td>2.5% of Value of Works</td>
<td>2.5% of Value of Works</td>
<td>0%</td>
<td>$133,500</td>
<td></td>
</tr>
<tr>
<td>Engineering Supervision &amp; Contract Admin Fees</td>
<td>S F</td>
<td>n/a</td>
<td>n/a</td>
<td>n/a</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>Engineering Survey &amp; Design Fees</td>
<td>S F</td>
<td>n/a</td>
<td>n/a</td>
<td>n/a</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>Community Infrastructure Levy (formerly Community Facility Contributions per lot)</td>
<td>S F</td>
<td>$900</td>
<td>$900</td>
<td>0%</td>
<td>$45,500</td>
<td></td>
</tr>
<tr>
<td>Asset Protection</td>
<td>C T</td>
<td>$85</td>
<td>$85</td>
<td>0%</td>
<td>$16,000</td>
<td></td>
</tr>
<tr>
<td>Vehicle Crossing</td>
<td>C T</td>
<td>$125</td>
<td>$125</td>
<td>0%</td>
<td>$27,000</td>
<td></td>
</tr>
<tr>
<td>Stormwater connection</td>
<td>C T</td>
<td>$85</td>
<td>$85</td>
<td>0%</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>Legal Point of Discharge request</td>
<td>C T</td>
<td>$62.60</td>
<td>$63</td>
<td>0%</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>Mirroring / inspection of drainage lines as part of approval process for building over easements</td>
<td>C T</td>
<td>$250.60</td>
<td>$251</td>
<td>0%</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>Road Opening Fees</td>
<td>S T</td>
<td>n/a</td>
<td>n/a</td>
<td>n/a</td>
<td>$0</td>
<td></td>
</tr>
</tbody>
</table>

1. Finance

Total Income: $37,000
Estimated Cost to Council: $37,000
Net subsidy from Rates: $0

2. Infrastructure

Subdivisions

Total Income: $253,000
Estimated Cost to Council: $639,787
Net subsidy from Rates: ($386,787)
### 2017/18 Budget

#### 3. Building

**Class 1, 2 & 10 - (Dwelling & Outbuildings)**

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F) Free (T) Taxable</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Minor works (eg fences, re-stumping, retaining walls)</td>
<td>C T</td>
<td>$285.00</td>
<td>$273.00</td>
<td>4%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Out buildings (under $5,000.00)</td>
<td>C T</td>
<td>$385.00</td>
<td>$373.00</td>
<td>3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Out buildings</td>
<td>C T</td>
<td>$560.00</td>
<td>$545.00</td>
<td>3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inground pools</td>
<td>C T</td>
<td>$560.00</td>
<td>$545.00</td>
<td>3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Above ground pools &amp; Spas</td>
<td>C T</td>
<td>$220.00</td>
<td>$215.00</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>New Dw ellings</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dw ellings Internal Alterations (under $5000.00)</td>
<td>C T</td>
<td>$455.00</td>
<td></td>
<td></td>
<td>New charge</td>
<td></td>
</tr>
<tr>
<td>Dw ellings Internal Alterations (Over $5000.00)</td>
<td>C T</td>
<td>$865.00</td>
<td>$840.00</td>
<td>3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dw ellings Additions</td>
<td>C T</td>
<td>$1,010.00</td>
<td>$976.00</td>
<td>3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dw ellings – Units</td>
<td>C T</td>
<td>$1,715.00</td>
<td>$1,665.00</td>
<td>3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dw ellings – Units</td>
<td>C T</td>
<td>$2,655.00</td>
<td>$2,577.00</td>
<td>3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dw ellings – Units</td>
<td>C T</td>
<td>$940.00</td>
<td>$912.00</td>
<td>3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Note:- Additional Inspections</td>
<td>C T</td>
<td>$125.00</td>
<td>$120.00</td>
<td>4%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Class 3, 4, 5, 6, 7, 8 and 9 Buildings – (Commercial & Industrial etc.)**

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F) Free (T) Taxable</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to $30,000</td>
<td>C T</td>
<td>$1,035.00</td>
<td>$995.00</td>
<td>4%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$30,000 - $100,000</td>
<td>C T</td>
<td>0.0152</td>
<td>0.0152</td>
<td>0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$100,000 - $500,000</td>
<td>C T</td>
<td>0.00712</td>
<td>0.00712</td>
<td>0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$500,000 - $2,000,000</td>
<td>C T</td>
<td>0.0034</td>
<td>0.0034</td>
<td>0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$2,000,000 &amp; over</td>
<td>C T</td>
<td>0.00178</td>
<td>0.00178</td>
<td>0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Note:- Additional Inspections</td>
<td>C T</td>
<td>$125.00</td>
<td>$120.00</td>
<td>4%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### 2017/18 Budget

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F) (T)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demolitions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Single storey building less than 6.0m in height any Class 1 or 10</td>
<td>C</td>
<td>T</td>
<td>$350.00</td>
<td>$338.00</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Any other building</td>
<td>C</td>
<td>T</td>
<td>$710.00</td>
<td>$672.00</td>
<td>6%</td>
<td></td>
</tr>
<tr>
<td>Note: Additional Inspections</td>
<td>C</td>
<td>T</td>
<td>$125.00</td>
<td>$120.00</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>NB  <em>Computation checking will be charged for at cost, if a Form 11 is not provided</em></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>May be varied subject to commercial agreements</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>General Services/Charges</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Requests for Council Reports, Letter for Appeals Board and Siting Variations</td>
<td>C</td>
<td>T</td>
<td>$195.00</td>
<td>$184.00</td>
<td>6%</td>
<td></td>
</tr>
<tr>
<td>Lodgement Fee – Over $5,000</td>
<td>S</td>
<td>F</td>
<td>TBA</td>
<td>TBA</td>
<td>TBA</td>
<td></td>
</tr>
<tr>
<td>Preliminary Inspection and Inspection of Used Materials (plus travelling outside the Municipality)</td>
<td>C</td>
<td>T</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Request for Building Particulars (Form 10)</td>
<td>S</td>
<td>T</td>
<td>TBA</td>
<td>TBA</td>
<td>TBA</td>
<td></td>
</tr>
<tr>
<td>Building File Retrieval – Residential</td>
<td>C</td>
<td>T</td>
<td>$35.00</td>
<td>$30.00</td>
<td>17%</td>
<td></td>
</tr>
<tr>
<td>Building File Retrieval – Commercial</td>
<td>C</td>
<td>T</td>
<td>$90.00</td>
<td>$80.00</td>
<td>13%</td>
<td></td>
</tr>
<tr>
<td>Request For Copy of Final Certificate/Occupancy Permit</td>
<td>C</td>
<td>T</td>
<td>$30.00</td>
<td>$27.00</td>
<td>11%</td>
<td></td>
</tr>
<tr>
<td>Illegal Building Works</td>
<td>C</td>
<td>T</td>
<td>$35.00</td>
<td>$30.00</td>
<td>17%</td>
<td></td>
</tr>
<tr>
<td>Inspections for others (within Municipality)</td>
<td>C</td>
<td>T</td>
<td>$135.00</td>
<td>$130.00</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Heritage Check</td>
<td>S</td>
<td>T</td>
<td>TBA</td>
<td>TBA</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Extension of Time of Building permit</td>
<td>C</td>
<td>T</td>
<td>$200.00</td>
<td>$160.00</td>
<td>25%</td>
<td></td>
</tr>
<tr>
<td>Amendments to Building Permit - Minor</td>
<td>C</td>
<td>T</td>
<td>$125.00</td>
<td>$120.00</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Amendments to Building Permit - Major</td>
<td>C</td>
<td>T</td>
<td>$235.00</td>
<td>$225.00</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Pool fence compliance inspection (includes compliance certificate)</td>
<td>C</td>
<td>T</td>
<td>$135.00</td>
<td>$130.00</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Building Permit Levy – 0.128 cents in the dollar (contract value) payable when building costs are over $10,000</td>
<td>S</td>
<td>F</td>
<td>0.128%</td>
<td>0.128%</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>HIH Levy – 0.032 cents in the dollar (contract value) payable when building costs are over $10,000</td>
<td>S</td>
<td>F</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Activity/Function</td>
<td>Statutory (S) or Council (C) Charge</td>
<td>GST Status (F)</td>
<td>2017/18 (inc. GST)</td>
<td>2016/17 (inc. GST)</td>
<td>% Change</td>
<td>Total Council Income $</td>
</tr>
<tr>
<td>-----------------------------------</td>
<td>-------------------------------------</td>
<td>---------------</td>
<td>--------------------</td>
<td>--------------------</td>
<td>----------</td>
<td>------------------------</td>
</tr>
<tr>
<td>(Domestic work only)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Section 137B Inspection &amp; Report</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Minor works</td>
<td>C T</td>
<td></td>
<td>$245.00</td>
<td>$233.00</td>
<td>5%</td>
<td></td>
</tr>
<tr>
<td>- Outbuildings</td>
<td>C T</td>
<td></td>
<td>$385.00</td>
<td>$368.00</td>
<td>5%</td>
<td></td>
</tr>
<tr>
<td>- Alterations &amp; Additions</td>
<td>C T</td>
<td></td>
<td>$655.00</td>
<td>$615.00</td>
<td>7%</td>
<td></td>
</tr>
<tr>
<td>- Dwelling per storey</td>
<td>C T</td>
<td></td>
<td>$880.00</td>
<td>$820.00</td>
<td>7%</td>
<td></td>
</tr>
<tr>
<td>Application for an Occupancy Permit/Certificate of Final Inspection.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Certificate of Final Inspection</td>
<td>C T</td>
<td></td>
<td>$165.00</td>
<td>$153.00</td>
<td>8%</td>
<td></td>
</tr>
<tr>
<td>- Occupancy Permit</td>
<td>C T</td>
<td></td>
<td>$290.00</td>
<td>$273.00</td>
<td>6%</td>
<td></td>
</tr>
<tr>
<td>Application to Renew Building Permit</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Outbuilding</td>
<td>C T</td>
<td></td>
<td>$225.00</td>
<td>$215.00</td>
<td>5%</td>
<td></td>
</tr>
<tr>
<td>- Alterations &amp; Additions</td>
<td>C T</td>
<td></td>
<td>$435.00</td>
<td>$420.00</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>- Dwellings</td>
<td>C T</td>
<td></td>
<td>$650.00</td>
<td>$630.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>- Commercial</td>
<td>C T</td>
<td></td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Consent to Build Over Easements &amp; Sitting Variations</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- 1 Referral</td>
<td>C T</td>
<td></td>
<td>$195.00</td>
<td>$185.00</td>
<td>5%</td>
<td></td>
</tr>
<tr>
<td>- 2 Referrals</td>
<td>C T</td>
<td></td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Inspection for Issuing an Occupancy Permit for a Place of Public Entertainment</td>
<td>C T</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>External Permit Lodgement Fee</td>
<td>C T</td>
<td></td>
<td>$180.00</td>
<td>$175.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Total Income</td>
<td></td>
<td></td>
<td>$680,500</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Estimated Cost to Council</td>
<td></td>
<td></td>
<td>$628,464</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net surplus to Income</td>
<td></td>
<td></td>
<td>$52,036</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Activity/Function

<table>
<thead>
<tr>
<th>ACTIVITY/FUNCTION</th>
<th>STATUTORY (S) OR COUNCIL (C) CHARGE</th>
<th>GST STATUS (F)</th>
<th>2017/18 (INC. GST)</th>
<th>2016/17 (INC. GST)</th>
<th>% CHANGE</th>
<th>TOTAL COUNCIL INCOME</th>
</tr>
</thead>
</table>

#### 4. Recreation

**Sporting Fields**

<table>
<thead>
<tr>
<th>Pre Season Training</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F)</th>
<th>2017/18 (Inc. GST)</th>
<th>2016/17 (Inc. GST)</th>
<th>% Change</th>
<th>Total Council Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to six sessions</td>
<td>C</td>
<td>T</td>
<td>$60</td>
<td>$60</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Six or more sessions</td>
<td>C</td>
<td>T</td>
<td>$500</td>
<td>$500</td>
<td>0%</td>
<td></td>
</tr>
</tbody>
</table>

**Personal Trainers (1-16hrs)**

<table>
<thead>
<tr>
<th>Activity</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F)</th>
<th>2017/18 (Inc. GST)</th>
<th>2016/17 (Inc. GST)</th>
<th>% Change</th>
<th>Total Council Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Trainers - Premier monthly</td>
<td>C</td>
<td>T</td>
<td>$110</td>
<td>$107</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Personal Trainers - Standard</td>
<td>C</td>
<td>T</td>
<td>$83</td>
<td>$80</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Personal Trainers - Basic</td>
<td>C</td>
<td>T</td>
<td>$55</td>
<td>$53</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Casual Use - full day</td>
<td>C</td>
<td>T</td>
<td>$120</td>
<td>$120</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Casual Use - half day</td>
<td>C</td>
<td>T</td>
<td>$60</td>
<td>$60</td>
<td>3%</td>
<td></td>
</tr>
</tbody>
</table>

**Leased Properties - contribution to ground maintenance costs.**

<table>
<thead>
<tr>
<th>INCOME</th>
<th>ESTIMATED COST TO COUNCIL</th>
<th>NET SUBSIDY FROM RATES</th>
</tr>
</thead>
<tbody>
<tr>
<td>$40,000</td>
<td>$133,333</td>
<td>($93,333)</td>
</tr>
</tbody>
</table>

**Total Recreation**

<table>
<thead>
<tr>
<th>INCOME</th>
<th>ESTIMATED COST TO COUNCIL</th>
<th>NET SUBSIDY FROM RATES</th>
</tr>
</thead>
<tbody>
<tr>
<td>$117,601</td>
<td>$650,673</td>
<td>($533,072)</td>
</tr>
</tbody>
</table>
## 5. Planning & Environment

### To Develop Land or to Use Land for Dwelling

<table>
<thead>
<tr>
<th>Class</th>
<th>Description</th>
<th>Statutory (S)</th>
<th>GST Status (F)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class 2 - &lt; $10,000</td>
<td>Amendment to change what the permit allows; or change any or all conditions</td>
<td>S</td>
<td>F</td>
<td>$188.20</td>
<td>$102</td>
<td>85%</td>
<td>999.96</td>
</tr>
<tr>
<td>Class 3 - $10,001 to $100,000</td>
<td>New charge</td>
<td>S</td>
<td>F</td>
<td>$592.50</td>
<td>$239</td>
<td>148%</td>
<td>839.16</td>
</tr>
<tr>
<td>Class 4 - $100,001 to $500,000</td>
<td>New charge</td>
<td>S</td>
<td>F</td>
<td>$1,212.80</td>
<td>$490</td>
<td>148%</td>
<td>820.32</td>
</tr>
<tr>
<td>Class 5 - $500,001 to $1,000,000</td>
<td>New charge</td>
<td>S</td>
<td>F</td>
<td>$1,310.40</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Class 6 - $1,000,001 to $2,000,000</td>
<td>New charge</td>
<td>S</td>
<td>F</td>
<td>$1,407.90</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### VicSmart

<table>
<thead>
<tr>
<th>Class</th>
<th>Description</th>
<th>Statutory (S)</th>
<th>GST Status (F)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class 7 - &lt;$10,000</td>
<td>New charge</td>
<td>S</td>
<td>F</td>
<td>$188.20</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Class 8 - &gt;$10,000</td>
<td>New charge</td>
<td>S</td>
<td>F</td>
<td>$404.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Class 9 - Subdivide or Consolidate land</td>
<td>New charge</td>
<td>S</td>
<td>F</td>
<td>$188.20</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### To Develop Land

<table>
<thead>
<tr>
<th>Class</th>
<th>Description</th>
<th>Statutory (S)</th>
<th>GST Status (F)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class 10 &lt; $100,000</td>
<td>New charge</td>
<td>S</td>
<td>F</td>
<td>$1,080.40</td>
<td>$102</td>
<td>959%</td>
<td>992.40</td>
</tr>
<tr>
<td>Class 11 - $100,000 to $1,000,000</td>
<td>New charge</td>
<td>S</td>
<td>F</td>
<td>$1,456.70</td>
<td>$604</td>
<td>141%</td>
<td>1,053.70</td>
</tr>
<tr>
<td>Class 12 - $1,000,000 to $5,000,000</td>
<td>New charge</td>
<td>S</td>
<td>F</td>
<td>$3,213.20</td>
<td>$707</td>
<td>354%</td>
<td>1,505.20</td>
</tr>
<tr>
<td>Class 13 - $5,000,000 to $15,000,000</td>
<td>New charge</td>
<td>S</td>
<td>F</td>
<td>$8,189.80</td>
<td>$815</td>
<td>905%</td>
<td>1,494.80</td>
</tr>
<tr>
<td>Class 14 - $15,000,000 to $50,000,000</td>
<td>New charge</td>
<td>S</td>
<td>F</td>
<td>$24,151.10</td>
<td>$1,153</td>
<td>1995%</td>
<td>1,388.10</td>
</tr>
<tr>
<td>Class 15 - &gt; $50,000,000 (50% of this fee to charged until 13 Oct 2017)</td>
<td>New charge</td>
<td>S</td>
<td>F</td>
<td>$54,282.40</td>
<td>$4,837</td>
<td>1022%</td>
<td>1,087.80</td>
</tr>
</tbody>
</table>

### Subdivision

<table>
<thead>
<tr>
<th>Class</th>
<th>Description</th>
<th>Statutory (S)</th>
<th>GST Status (F)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class 16 - Subdivide existing building.</td>
<td>New charge</td>
<td>S</td>
<td>F</td>
<td>$1,240.70</td>
<td>$386</td>
<td>221%</td>
<td>1,627.40</td>
</tr>
<tr>
<td>Class 17 - Subdivide land into 2 lots.</td>
<td>New charge</td>
<td>S</td>
<td>F</td>
<td>$1,240.70</td>
<td>$386</td>
<td>221%</td>
<td>1,627.40</td>
</tr>
<tr>
<td>Class 18 - To realign boundaries or consolidate.</td>
<td>New charge</td>
<td>S</td>
<td>F</td>
<td>$1,240.70</td>
<td>$386</td>
<td>221%</td>
<td>1,627.40</td>
</tr>
<tr>
<td>Class 19 - To subdivide land ($1,241 for each 100 lots created)</td>
<td>New charge</td>
<td>S</td>
<td>F</td>
<td>$1,240.70</td>
<td>$781</td>
<td>59%</td>
<td>1,019.40</td>
</tr>
<tr>
<td>Class 20 - Remove restriction or right of way.</td>
<td>New charge</td>
<td>S</td>
<td>F</td>
<td>$1,240.70</td>
<td>$541</td>
<td>129%</td>
<td>1,781.40</td>
</tr>
<tr>
<td>Class 21 - A permit not otherwise provided for in this Regulation</td>
<td>New charge</td>
<td>S</td>
<td>F</td>
<td>$1,240.70</td>
<td>$404</td>
<td>207%</td>
<td>1,644.40</td>
</tr>
</tbody>
</table>

| 1. An application for more than one class. | S             | F              | Sum of the highest of the fee and 50% of each of the other fees | New Charge |
| 2. An application to amend a permit in more than one class. | S             | F              | Sum of the highest of the fee and 50% of each of the other fees | New Charge |

<p>| Reg 6(1) Consider a request to amend a planning scheme | S             | F              | $2,872.00         | $798              | 260%     |                      |
| Reg 6(2) Considering submissions - up to 10 submission | S             | F              | $14,233.00        | $798              | 1684%    |                      |</p>
<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory Charge</th>
<th>GST Status</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reg 6(2) Considering submissions - up to 20 submission</td>
<td>S</td>
<td>F</td>
<td>$28,438.00</td>
<td>$0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reg 6(2) Considering submissions - up to 30 submission</td>
<td>S</td>
<td>F</td>
<td>$30,014.00</td>
<td>$0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reg 6(3) Council adoption of Amendment</td>
<td>S</td>
<td>F</td>
<td>$453.00</td>
<td>$524</td>
<td>-14%</td>
<td></td>
</tr>
<tr>
<td>Reg 6(4) Considering a request to approve an amendment</td>
<td>S</td>
<td>F</td>
<td>$453.00</td>
<td>$798</td>
<td>-43%</td>
<td></td>
</tr>
<tr>
<td>Amend an application for planning approval or amendment to a planning approval after public notice has been given.</td>
<td>S</td>
<td>F</td>
<td></td>
<td></td>
<td>$102</td>
<td></td>
</tr>
</tbody>
</table>

**Subdivision**

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory Charge</th>
<th>GST Status</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certification of Plan of Subdivision</td>
<td>S</td>
<td>F</td>
<td>$164</td>
<td>*$100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Alteration of plan</td>
<td>S</td>
<td>F</td>
<td>$105</td>
<td>*$100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amendment of certified plan</td>
<td>S</td>
<td>F</td>
<td>$132</td>
<td>*$100</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Other**

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory Charge</th>
<th>GST Status</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income $</th>
</tr>
</thead>
<tbody>
<tr>
<td>&gt; Conveyance &amp; Permit History</td>
<td>C</td>
<td>T</td>
<td>$209</td>
<td>$209</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>&gt; Title and instruments</td>
<td>C</td>
<td>T</td>
<td>$15 + cost of title and instrument</td>
<td>$15 + cost of title and instrument</td>
<td></td>
<td></td>
</tr>
<tr>
<td>&gt; File Retrieval once closed residential</td>
<td>C</td>
<td>T</td>
<td>$17</td>
<td>$17</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>&gt;-commercial</td>
<td>C</td>
<td>T</td>
<td>$50</td>
<td>$50</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>File retrieval</td>
<td>C</td>
<td>T</td>
<td>$64</td>
<td>$64</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Advertising planning applications &amp; planning scheme amendments *</td>
<td>C</td>
<td>T</td>
<td>$209.05 + postage + cost of notice in new spaper</td>
<td>$209.05 + postage + cost of notice in new spaper</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Search for and provide copies of permits</td>
<td>C</td>
<td>T</td>
<td>$17 search fee + copy fee of $0.50 for each Black &amp; white A4 page (after the first page is free)</td>
<td>$17 + printing, up maximum fee of $169.95</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Activity/Function</td>
<td>Statutory (S) or Council (C) charge</td>
<td>GST Status (F) or Taxable</td>
<td>2017/18 (inc. GST)</td>
<td>2016/17 (inc. GST)</td>
<td>% Change</td>
<td>Total Council Income $</td>
</tr>
<tr>
<td>--------------------------------------------------------</td>
<td>-------------------------------------</td>
<td>---------------------------</td>
<td>--------------------</td>
<td>--------------------</td>
<td>----------</td>
<td>-----------------------</td>
</tr>
<tr>
<td>Cash in lieu for car parking</td>
<td>C T</td>
<td>$5,000 per w aived space</td>
<td>$5,000 per w aived space</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Extension to Permit</td>
<td>C T</td>
<td>$0</td>
<td>$567</td>
<td>-100%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Variation to restriction on AWC Covenant</td>
<td>C T</td>
<td>$1,241</td>
<td>$349</td>
<td>256%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Building envelope variation</td>
<td>C T</td>
<td>$0</td>
<td>$349</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prepare Section 173 agreements</td>
<td>C T</td>
<td>Solicitors Fees + $226 admin fee</td>
<td>Solicitors Fees + $226 admin fee</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amend Section 173 agreements</td>
<td>C T</td>
<td>Solicitors Fees + $226 admin fee</td>
<td>Solicitors Fees + $226 admin fee</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>For an agreement to a proposal to amend or end an agreement under Section 173 of the Act</td>
<td>S T</td>
<td>$620.30</td>
<td>New charge</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Secondary Consents</td>
<td>C T</td>
<td>$307</td>
<td>$349</td>
<td>-12%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Consideration of matters to Council’s satisfaction</td>
<td>S F</td>
<td>$307</td>
<td>$102</td>
<td>201%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Application for compliance certificate S97N</td>
<td>S F</td>
<td>$307</td>
<td>$147</td>
<td>109%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Consideration of requests for the demolition of buildings</td>
<td>C F</td>
<td>$63</td>
<td>$63</td>
<td>0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessing Development Plans - residential</td>
<td>C T</td>
<td>$307</td>
<td>$2327 + $25/developable hectare (residential and low density residential zones)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessing Development Plans - rural</td>
<td>C T</td>
<td>$307</td>
<td>$2260 + $10/developable hectare (rural living, farming and rural conservation zones)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amendment to Development Plans</td>
<td>C T</td>
<td>$307</td>
<td>$500 - $2,260</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total income $216,250
Estimated Cost to Council $474,431
Net subsidy from Rates ($258,181)
### Activity/Function

<table>
<thead>
<tr>
<th>Statutory (S) or Council (C)</th>
<th>GST Status (F) or (T)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income $</th>
</tr>
</thead>
</table>

#### 6. Family Services

**CHILD CARE**

**Felltimber Children's Centre**

<table>
<thead>
<tr>
<th>Hourly rate</th>
<th>C</th>
<th>T</th>
<th>$10.40</th>
<th>$10.00</th>
<th>4%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sub Total</td>
<td></td>
<td></td>
<td>$466,400</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Southern Rise Children's Centre**

<table>
<thead>
<tr>
<th>Hourly rate</th>
<th>C</th>
<th>T</th>
<th>$10.40</th>
<th>$10.00</th>
<th>4%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full Day Care</td>
<td>C</td>
<td>T</td>
<td>$88.00</td>
<td>$85.00</td>
<td>4%</td>
</tr>
<tr>
<td>Sub Total</td>
<td></td>
<td></td>
<td>$164,496</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**PRESCHOOL**

<table>
<thead>
<tr>
<th>4 Year Old - per term</th>
<th>C</th>
<th>F</th>
<th>$364</th>
<th>$355</th>
<th>3%</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 Year Old - per term</td>
<td>C</td>
<td>F</td>
<td>$207</td>
<td>$202</td>
<td>2%</td>
</tr>
</tbody>
</table>

| Sub Total | $304,668 |

**Total Income** $935,564

**Estimated Cost to Council** $922,371

**Net subsidy from Rates** $13,193
### Activity/Function

<table>
<thead>
<tr>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>7. Information Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Requests for Plans of Subdivision</td>
<td>C</td>
<td>$13.00</td>
<td>$13.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Photocopying B&amp;W A0</td>
<td>C</td>
<td>$13.00</td>
<td>$13.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Photocopying B&amp;W A1</td>
<td>C</td>
<td>$8.00</td>
<td>$8.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Photocopying B&amp;W A2</td>
<td>C</td>
<td>$8.00</td>
<td>$8.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Photocopying B&amp;W A3</td>
<td>C</td>
<td>$0.75</td>
<td>$0.75</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Photocopying Colour A3</td>
<td>C</td>
<td>$2.30</td>
<td>$2.30</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Photocopying Colour A4</td>
<td>C</td>
<td>$1.25</td>
<td>$1.25</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Colour plot – aerial photography A4</td>
<td>C</td>
<td>$6.50</td>
<td>$6.50</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Colour plot – aerial photography A3</td>
<td>C</td>
<td>$12.00</td>
<td>$12.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Colour plot – aerial photography A2</td>
<td>C</td>
<td>$36.00</td>
<td>$36.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Colour plot – aerial photography A1</td>
<td>C</td>
<td>$65.00</td>
<td>$65.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Colour plot – aerial photography A0</td>
<td>C</td>
<td>$85.00</td>
<td>$85.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Map Production</td>
<td>C</td>
<td>$200.00</td>
<td>$200.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td></td>
<td><strong>$1,000</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Estimated Cost to Council</strong></td>
<td></td>
<td><strong>$1,000</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Net subsidy from Rates</strong></td>
<td></td>
<td><strong>$0</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### 8. Waste Transfer Station

#### Waste Material

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bag</td>
<td>T</td>
<td>T</td>
<td>$8.00</td>
<td>$7.50</td>
<td>7%</td>
<td></td>
</tr>
<tr>
<td>Car / Station Wagon</td>
<td>T</td>
<td>T</td>
<td>$16.50</td>
<td>$16.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Single Axle Trailer</td>
<td>T</td>
<td>T</td>
<td>$64.00</td>
<td>$62.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Tandem Axle Trailer</td>
<td>T</td>
<td>T</td>
<td>$100.00</td>
<td>$97.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>All other vehicles – per cubic metre</td>
<td>T</td>
<td>T</td>
<td>$45.00</td>
<td>$44.00</td>
<td>2%</td>
<td></td>
</tr>
</tbody>
</table>

#### Re-Use Material

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Green waste – Car / Station Wagon</td>
<td>T</td>
<td>T</td>
<td>$12.50</td>
<td>$12.00</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Green waste – Single Axle Trailer</td>
<td>T</td>
<td>T</td>
<td>$31.00</td>
<td>$30.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Green waste – Tandem Axle Trailer</td>
<td>T</td>
<td>T</td>
<td>$46.00</td>
<td>$45.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Green waste – Bag</td>
<td>T</td>
<td>T</td>
<td>$5.50</td>
<td>$5.00</td>
<td>10%</td>
<td></td>
</tr>
<tr>
<td>Green waste – All other vehicles per cubic metre</td>
<td>T</td>
<td>T</td>
<td>$23.00</td>
<td>$22.50</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Oversized Trailers- per cubic metre</td>
<td>T</td>
<td>T</td>
<td>$23.00</td>
<td>$22.50</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Soil – per cubic metre</td>
<td>T</td>
<td>T</td>
<td>$12.50</td>
<td>$12.00</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Mattresses Baby cot</td>
<td>C</td>
<td></td>
<td>$9.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mattresses - single</td>
<td>C</td>
<td>T</td>
<td>$25.00</td>
<td>$24.00</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Mattresses - Double and larger</td>
<td>C</td>
<td>T</td>
<td>$29.00</td>
<td>$28.00</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Concrete, bricks and rubble – per cubic metre</td>
<td>C</td>
<td>T</td>
<td>$19.00</td>
<td>$18.50</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Concrete, bricks and rubble – single axle trailer</td>
<td>C</td>
<td>T</td>
<td>$28.00</td>
<td>$27.00</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Concrete, bricks and rubble – tandem trailer</td>
<td>C</td>
<td>T</td>
<td>$36.00</td>
<td>$35.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Concrete, bricks and rubble – per bag</td>
<td>C</td>
<td>T</td>
<td>$8.00</td>
<td>$7.50</td>
<td>7%</td>
<td></td>
</tr>
<tr>
<td>Concrete, bricks and rubble – per boatload</td>
<td>C</td>
<td>T</td>
<td>$8.00</td>
<td>$7.50</td>
<td>7%</td>
<td></td>
</tr>
<tr>
<td>Car Tyre</td>
<td>C</td>
<td>T</td>
<td>$5.50</td>
<td>$5.00</td>
<td>10%</td>
<td></td>
</tr>
<tr>
<td>Truck Tyre</td>
<td>C</td>
<td>T</td>
<td>$14.50</td>
<td>$14.00</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Tractor Tyre</td>
<td>C</td>
<td>T</td>
<td>$67.00</td>
<td>$65.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Loader Tyre</td>
<td>C</td>
<td>T</td>
<td>$134.00</td>
<td>$130.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Refrigerator (for degassing)</td>
<td>C</td>
<td>T</td>
<td>$4.50</td>
<td>$4.00</td>
<td>13%</td>
<td></td>
</tr>
<tr>
<td>Fire Extinguisher</td>
<td>C</td>
<td>T</td>
<td>$7.50</td>
<td>$7.00</td>
<td>NA</td>
<td></td>
</tr>
<tr>
<td>Gas bottle</td>
<td>C</td>
<td>T</td>
<td>$3.50</td>
<td>$3.00</td>
<td>17%</td>
<td></td>
</tr>
<tr>
<td>LPG cylinder</td>
<td>C</td>
<td>T</td>
<td>$45.00</td>
<td>$42.00</td>
<td>7%</td>
<td></td>
</tr>
</tbody>
</table>

Total Income: $340,000
Estimated Cost to Council: $1,184,435
Net subsidy from Rates: ($844,435)
### 9. Environmental Health

#### Fixed Premises

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class 1 premise</td>
<td>C</td>
<td>F</td>
<td>$460.00</td>
<td>$455.00</td>
<td>1%</td>
<td>$915.00</td>
</tr>
<tr>
<td>Class 2 premise</td>
<td>C</td>
<td>F</td>
<td>$420.00</td>
<td>$415.00</td>
<td>1%</td>
<td>$835.00</td>
</tr>
<tr>
<td>Class 3 premise</td>
<td>C</td>
<td>F</td>
<td>$285.00</td>
<td>$280.00</td>
<td>2%</td>
<td>$565.00</td>
</tr>
<tr>
<td>Food Premises - for each additional EFT above 5 employees</td>
<td>C</td>
<td>F</td>
<td>$35.00</td>
<td>$35.00</td>
<td>0%</td>
<td>$70.00</td>
</tr>
<tr>
<td>Class 4 (notification)</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Food Premises Transfer Inspection and/or information</td>
<td>C</td>
<td>F</td>
<td>0.5 annual registration fee</td>
<td>0.5 annual registration fee</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Class 2 Community Group (Unlicenced Premise)</td>
<td>C</td>
<td>F</td>
<td>$215.00</td>
<td>$212.00</td>
<td>1%</td>
<td>$427.00</td>
</tr>
<tr>
<td>Class 3 Community Group (Unlicenced Premise)</td>
<td>C</td>
<td>F</td>
<td>$145.00</td>
<td>$142.00</td>
<td>2%</td>
<td>$287.00</td>
</tr>
<tr>
<td>Additional Inspection</td>
<td>C</td>
<td>F</td>
<td>$95.00</td>
<td>$94.00</td>
<td>1%</td>
<td>$190.00</td>
</tr>
<tr>
<td>Additional Follow up Inspection</td>
<td>C</td>
<td>F</td>
<td>$95.00</td>
<td>$94.00</td>
<td>1%</td>
<td>$190.00</td>
</tr>
</tbody>
</table>

#### Temporary Food Premises

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Once Off Registration</td>
<td>C</td>
<td>F</td>
<td>$70.00</td>
<td>$69.00</td>
<td>1%</td>
<td>$139.00</td>
</tr>
<tr>
<td>Class 2</td>
<td>C</td>
<td>F</td>
<td>$140.00</td>
<td>$138.00</td>
<td>1%</td>
<td>$278.00</td>
</tr>
<tr>
<td>Class 3</td>
<td>C</td>
<td>F</td>
<td>$93.00</td>
<td>$91.00</td>
<td>2%</td>
<td>$184.00</td>
</tr>
<tr>
<td>Community Group</td>
<td>C</td>
<td>F</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

#### Mobile Food Premises

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class 2</td>
<td>C</td>
<td>F</td>
<td>$404.00</td>
<td>$400.00</td>
<td>1%</td>
<td>$804.00</td>
</tr>
<tr>
<td>Class 3 (includes Water Carters)</td>
<td>C</td>
<td>F</td>
<td>$234.00</td>
<td>$230.00</td>
<td>2%</td>
<td>$464.00</td>
</tr>
<tr>
<td>Each Class 2 Food Vehicle after the first one garaged at same address.</td>
<td>C</td>
<td>F</td>
<td>$215.00</td>
<td>$210.00</td>
<td>2%</td>
<td>$425.00</td>
</tr>
<tr>
<td>Each Class 3 Food Vehicle after the first one garaged at same address. (Includes additional Water Carters)</td>
<td>C</td>
<td>F</td>
<td>$123.00</td>
<td>$121.00</td>
<td>2%</td>
<td>$244.00</td>
</tr>
<tr>
<td>Vending machine class 2</td>
<td>C</td>
<td>F</td>
<td>$100.00</td>
<td>$100.00</td>
<td>0%</td>
<td>$200.00</td>
</tr>
<tr>
<td>Vending machine class 2 additional after the first registered</td>
<td>C</td>
<td>F</td>
<td>$50.00</td>
<td>$50.00</td>
<td>0%</td>
<td>$100.00</td>
</tr>
<tr>
<td>Vending machine class 3</td>
<td>C</td>
<td>F</td>
<td>$85.00</td>
<td>$85.00</td>
<td>0%</td>
<td>$170.00</td>
</tr>
<tr>
<td>Vending machine class 3 additional after the first registered</td>
<td>C</td>
<td>F</td>
<td>$40.00</td>
<td>$40.00</td>
<td>0%</td>
<td>$80.00</td>
</tr>
<tr>
<td>Mobile community group</td>
<td>C</td>
<td>F</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

#### Health Premises

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health Premises (Hair and Beauty)</td>
<td>C</td>
<td>F</td>
<td>$164.00</td>
<td>$161.00</td>
<td>2%</td>
<td>$325.00</td>
</tr>
<tr>
<td>Health Premises (Hair Only)</td>
<td>C</td>
<td>F</td>
<td>$164.00</td>
<td>$161.00</td>
<td>2%</td>
<td>$325.00</td>
</tr>
<tr>
<td>Mobile Health Premises</td>
<td>C</td>
<td>F</td>
<td>$164.00</td>
<td>$161.00</td>
<td>2%</td>
<td>$325.00</td>
</tr>
<tr>
<td>Skin Penetration Establishments</td>
<td>C</td>
<td>F</td>
<td>$224.00</td>
<td>$220.00</td>
<td>2%</td>
<td>$444.00</td>
</tr>
<tr>
<td>Health Premise Transfer and/or information</td>
<td>C</td>
<td>F</td>
<td>0.5 annual registration fee</td>
<td>0.5 annual registration fee</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Activity/Function</td>
<td>Statutory (S) or Council (C) charge</td>
<td>GST Status (F) or (T)</td>
<td>2017/18 (inc. GST)</td>
<td>2016/17 (inc. GST)</td>
<td>% Change</td>
<td>Total Council Income</td>
</tr>
<tr>
<td>---------------------------------------</td>
<td>-------------------------------------</td>
<td>-----------------------</td>
<td>--------------------</td>
<td>--------------------</td>
<td>----------</td>
<td>---------------------</td>
</tr>
<tr>
<td>Additional Inspection</td>
<td>C</td>
<td>F</td>
<td>0.5 annual registration fee</td>
<td>$94.00</td>
<td>N/A</td>
<td>$94.00</td>
</tr>
<tr>
<td>Additional Follow up Inspection</td>
<td>C</td>
<td>F</td>
<td>$95.00</td>
<td>$94.00</td>
<td>1%</td>
<td>$94.00</td>
</tr>
<tr>
<td>Plans approval Health Premise</td>
<td>C</td>
<td>F</td>
<td>$95.00</td>
<td>0.5 annual registration fee</td>
<td>N/A</td>
<td>$95.00</td>
</tr>
</tbody>
</table>

### Accommodation Premises

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F) or (T)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prescribed Accommodation</td>
<td>C</td>
<td>F</td>
<td>$180.00</td>
<td>$175.00</td>
<td>3%</td>
<td>$175.00</td>
</tr>
<tr>
<td>Caravan Parks per site #</td>
<td>C</td>
<td>F</td>
<td>0.5 annual registration fee</td>
<td>$3.90</td>
<td>N/A</td>
<td>$3.90</td>
</tr>
<tr>
<td>Accommodation Plans approval</td>
<td>C</td>
<td>F</td>
<td>0.5 annual registration fee</td>
<td>0.5 annual registration fee</td>
<td>N/A</td>
<td>$95.00</td>
</tr>
<tr>
<td>Accommodation Transfer</td>
<td>C</td>
<td>F</td>
<td>$95.00</td>
<td>0.5 annual registration fee</td>
<td>N/A</td>
<td>$95.00</td>
</tr>
<tr>
<td>Additional Inspection</td>
<td>C</td>
<td>F</td>
<td>$95.00</td>
<td>$94.00</td>
<td>1%</td>
<td>$94.00</td>
</tr>
<tr>
<td>Additional Follow up Inspection</td>
<td>C</td>
<td>F</td>
<td>$95.00</td>
<td>$94.00</td>
<td>1%</td>
<td>$94.00</td>
</tr>
</tbody>
</table>

### Additional Fees

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F) or (T)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Additional Inspection</td>
<td>C</td>
<td>F</td>
<td>$95.00</td>
<td>$94.00</td>
<td>1%</td>
<td>$94.00</td>
</tr>
<tr>
<td>Additional Follow up Inspection</td>
<td>C</td>
<td>F</td>
<td>$95.00</td>
<td>$94.00</td>
<td>1%</td>
<td>$94.00</td>
</tr>
<tr>
<td>Re-sample of failed samples</td>
<td>C</td>
<td>F</td>
<td>$165.00</td>
<td>$160.00</td>
<td>3%</td>
<td>$160.00</td>
</tr>
<tr>
<td>Late fee for premises registration</td>
<td>C</td>
<td>F</td>
<td>0.5 annual registration fee</td>
<td>0.5 annual registration fee</td>
<td>N/A</td>
<td>$95.00</td>
</tr>
<tr>
<td>Photocopy plans</td>
<td>C</td>
<td>T</td>
<td>As per customer service rates</td>
<td>As per customer service rates</td>
<td>N/A</td>
<td>$95.00</td>
</tr>
<tr>
<td>Justified Complaint Inspection</td>
<td>C</td>
<td>F</td>
<td>$95.00</td>
<td>$94.00</td>
<td>1%</td>
<td>$94.00</td>
</tr>
</tbody>
</table>

### Immunisation

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F) or (T)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Influenza Vaccination (at clinic)</td>
<td>C</td>
<td>F</td>
<td>$20.00</td>
<td>$30.00</td>
<td>-33%</td>
<td>$30.00</td>
</tr>
<tr>
<td>Supply of vaccination history statement</td>
<td>C</td>
<td>T</td>
<td>$11.00</td>
<td>$11.00</td>
<td>0%</td>
<td>$11.00</td>
</tr>
<tr>
<td>Hepatitis B Vaccination (each vaccination)</td>
<td>C</td>
<td>F</td>
<td>$23.00</td>
<td>$23.00</td>
<td>0%</td>
<td>$23.00</td>
</tr>
<tr>
<td>Hepatitis A Vaccination (each vaccination) - adult</td>
<td>C</td>
<td>F</td>
<td>$95.00</td>
<td>$95.00</td>
<td>0%</td>
<td>$95.00</td>
</tr>
<tr>
<td>Hepatitis A Vaccination (each vaccination) - Paediatric</td>
<td>C</td>
<td>F</td>
<td>$62.00</td>
<td>$62.00</td>
<td>0%</td>
<td>$62.00</td>
</tr>
<tr>
<td>Combined Hepatitis A &amp; B (each vaccination) - adult</td>
<td>C</td>
<td>F</td>
<td>$95.00</td>
<td>$95.00</td>
<td>0%</td>
<td>$95.00</td>
</tr>
<tr>
<td>Combined Hepatitis A &amp; B (each vaccination) - Paediatric</td>
<td>C</td>
<td>F</td>
<td>$75.00</td>
<td>$75.00</td>
<td>0%</td>
<td>$75.00</td>
</tr>
<tr>
<td>Meningococcal C</td>
<td>C</td>
<td>F</td>
<td>$85.00</td>
<td>$85.00</td>
<td>0%</td>
<td>$85.00</td>
</tr>
<tr>
<td>Ipol (polo vaccine)</td>
<td>C</td>
<td>F</td>
<td>$48.00</td>
<td>$47.50</td>
<td>1%</td>
<td>$47.50</td>
</tr>
<tr>
<td>Diptheria, Tetus &amp; Whooping Cough, Hepatitis B, HIB &amp; Polo (Infranrix Hexa)</td>
<td>C</td>
<td>F</td>
<td>$110.00</td>
<td>$110.00</td>
<td>0%</td>
<td>$110.00</td>
</tr>
<tr>
<td>Diptheria, Tetus &amp; Whooping Cough &amp; polo (infrnrix IPV)</td>
<td>C</td>
<td>F</td>
<td>$78.00</td>
<td>$77.50</td>
<td>1%</td>
<td>$77.50</td>
</tr>
<tr>
<td>Rotavirus (Rotateq)</td>
<td>C</td>
<td>F</td>
<td>$90.00</td>
<td>$90.00</td>
<td>0%</td>
<td>$90.00</td>
</tr>
<tr>
<td>Activity/Function</td>
<td>Statutory (S) or Council (C) charge</td>
<td>GST Status (F) Free (T) Taxable</td>
<td>2017/18 (inc. GST)</td>
<td>2016/17 (inc. GST)</td>
<td>% Change</td>
<td>Total Council Income $</td>
</tr>
<tr>
<td>-------------------------------------------------------</td>
<td>-------------------------------------</td>
<td>---------------------------------</td>
<td>--------------------</td>
<td>--------------------</td>
<td>----------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>Measles Mumps &amp; Rubella (priorix)/mmrv</td>
<td>C</td>
<td>F</td>
<td>$35.00</td>
<td>$35.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>HPV/Gardasil</td>
<td>C</td>
<td>F</td>
<td>$150.00</td>
<td>New charge</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Boostrix/Dip, Tetanus, Whooping Adult</td>
<td>C</td>
<td>F</td>
<td>$40.00</td>
<td>New charge</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chicken Pox</td>
<td>C</td>
<td>F</td>
<td>$75.00</td>
<td>New charge</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Measles Mumps &amp; Rubella (priorix)</td>
<td>C</td>
<td>F</td>
<td>$35.00</td>
<td>$35.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Pneumococcal (Prevenar 13)</td>
<td>C</td>
<td>F</td>
<td>$140.00</td>
<td>$140.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Supply of syringe container - commercial</td>
<td>C</td>
<td>T</td>
<td>$14.30</td>
<td>$12.00</td>
<td>19%</td>
<td></td>
</tr>
<tr>
<td>Syringe containers - receive for disposal</td>
<td>C</td>
<td>T</td>
<td>$14.30</td>
<td>$12.00</td>
<td>19%</td>
<td></td>
</tr>
</tbody>
</table>

**Wastewater**

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F) Free (T) Taxable</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Waste water/septic tank permit – new application &amp; major alteration</td>
<td>C</td>
<td>F</td>
<td>$390.00</td>
<td>$380.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Septic Tank Permit – minor alteration</td>
<td>C</td>
<td>F</td>
<td>$195.00</td>
<td>$190.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Septic Tank Permit – extra inspection</td>
<td>C</td>
<td>F</td>
<td>$95.00</td>
<td>$94.00</td>
<td>1%</td>
<td></td>
</tr>
<tr>
<td>Septic Tank Transfer Inspection and/or information</td>
<td>C</td>
<td>F</td>
<td>0.5 annual registration fee</td>
<td>0.5 permit fee</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Septic permit application - extension</td>
<td>C</td>
<td>F</td>
<td>0.5 annual registration fee</td>
<td>0.5 permit fee</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Maintenance inspection - AWTS</td>
<td>C</td>
<td>F</td>
<td>0.5 annual registration fee</td>
<td>94</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Maintenance inspection - all others</td>
<td>C</td>
<td>F</td>
<td>$95.00</td>
<td>94</td>
<td>1%</td>
<td></td>
</tr>
</tbody>
</table>

*Note: Upper limit set by State - Council may vary below State cap

*Note: Set by State Government

| Total Income               | $640,008 |
| Estimated Cost to Council  | $807,193 |
| Net subsidy from Rates     | ($167,185) |
### 10. Animals

**Dog and Cat Registration**

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F) Free (T) Taxable</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unsterilised Dog and/or microchipped</td>
<td>C</td>
<td>F</td>
<td>$147.00</td>
<td>$144.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Sterilised Dog</td>
<td>C</td>
<td>F</td>
<td>$49.00</td>
<td>$48.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Pensioner Unsterilised Dog</td>
<td>C</td>
<td>F</td>
<td>$73.50</td>
<td>$72.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Pensioner Sterilised Dog</td>
<td>C</td>
<td>F</td>
<td>$24.50</td>
<td>$24.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Unsterilised Cat and/or microchipped</td>
<td>C</td>
<td>F</td>
<td>$147.00</td>
<td>$144.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Sterilised Cat</td>
<td>C</td>
<td>F</td>
<td>$49.00</td>
<td>$48.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Pensioner Unsterilised Cat</td>
<td>C</td>
<td>F</td>
<td>$73.50</td>
<td>$72.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Pensioner Sterilised Cat</td>
<td>C</td>
<td>F</td>
<td>$24.50</td>
<td>$24.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Registration of Animal Business</td>
<td>S</td>
<td>F</td>
<td>$135.00</td>
<td>$130.00</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Relinquishment of a dog or cat</td>
<td>C</td>
<td>F</td>
<td>$50.00</td>
<td>$27.00</td>
<td>85%</td>
<td></td>
</tr>
<tr>
<td>Replacement Registration Tag</td>
<td>C</td>
<td>F</td>
<td>$12.00</td>
<td>$12.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Release fee for dogs and cats per day</td>
<td>C</td>
<td>T</td>
<td>$18.00</td>
<td>$18.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Impounding cost (pound access)</td>
<td>C</td>
<td>T</td>
<td>$82.00</td>
<td>$38.00</td>
<td>116%</td>
<td></td>
</tr>
<tr>
<td>Registration refunds</td>
<td>C</td>
<td>F</td>
<td>Minimum refund is $20.</td>
<td>Minimum refund is $20.</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Veterinarian costs incurred by the council (e.g. desexing, microchipping, ill health)</td>
<td>C</td>
<td>T</td>
<td>Oncharged at actual cost to Council</td>
<td>Oncharged at actual cost to Council</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Release fee (which includes sustenance) for livestock – horses, cows, goats, sheep etc per day</td>
<td>C</td>
<td>T</td>
<td>$25.00</td>
<td>$21.00</td>
<td>19%</td>
<td></td>
</tr>
<tr>
<td>Impounding cost (saleyards access)</td>
<td>C</td>
<td>T</td>
<td>$45.00</td>
<td>$40.00</td>
<td>13%</td>
<td></td>
</tr>
<tr>
<td>Collection cost (including float charges per trip etc)</td>
<td>C</td>
<td>T</td>
<td>$70.00</td>
<td>$65.00</td>
<td>8%</td>
<td></td>
</tr>
<tr>
<td>Release fee for vehicles</td>
<td>C</td>
<td>T</td>
<td>$75.00</td>
<td>$70.00</td>
<td>7%</td>
<td></td>
</tr>
<tr>
<td>Impounding costs (depot access)</td>
<td>C</td>
<td>T</td>
<td>$75.00</td>
<td>$70.00</td>
<td>7%</td>
<td></td>
</tr>
<tr>
<td>Collection cost (including towing charges etc)</td>
<td>C</td>
<td>T</td>
<td>$87.00</td>
<td>$88.00</td>
<td>-1%</td>
<td></td>
</tr>
</tbody>
</table>

**Local Laws**

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F) Free (T) Taxable</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Application for Permits under Local Law No 1/1014 – general permit</td>
<td>C</td>
<td>F</td>
<td>$35</td>
<td>$34</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Permit application fee – temporary advertising sign</td>
<td>C</td>
<td>F</td>
<td>$65.00</td>
<td>$64.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Permit application fee – temporary real estate sign (up to three per sale)</td>
<td>C</td>
<td>F</td>
<td>$190</td>
<td>$180</td>
<td>6%</td>
<td></td>
</tr>
<tr>
<td>Activity/Function</td>
<td>Statutory (S) or Council (C) charge</td>
<td>GST Status (F) Free (T) Taxable</td>
<td>2017/18 (inc. GST)</td>
<td>2016/17 (inc. GST)</td>
<td>% Change</td>
<td>Total Council Income $</td>
</tr>
<tr>
<td>-------------------</td>
<td>-----------------------------------</td>
<td>---------------------------------</td>
<td>--------------------</td>
<td>--------------------</td>
<td>----------</td>
<td>------------------------</td>
</tr>
<tr>
<td>Fail to comply to “Notice to Comply”</td>
<td>C</td>
<td>F</td>
<td>$200</td>
<td>$200</td>
<td>0%</td>
<td>$200</td>
</tr>
<tr>
<td>Other contraventions</td>
<td>C</td>
<td>F</td>
<td>As listed in the local law</td>
<td>As listed in the local law</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Issue of Disabled Persons Parking Permit</td>
<td>C</td>
<td>F</td>
<td>$0</td>
<td>$0</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Parking - without fee</td>
<td>S*</td>
<td>F</td>
<td>$77</td>
<td>$76</td>
<td>1%</td>
<td>$77</td>
</tr>
<tr>
<td>Parking - in no parking area</td>
<td>S*</td>
<td>F</td>
<td>$77</td>
<td>$76</td>
<td>1%</td>
<td>$77</td>
</tr>
<tr>
<td>Parking - period longer</td>
<td>S*</td>
<td>F</td>
<td>$77</td>
<td>$76</td>
<td>1%</td>
<td>$77</td>
</tr>
<tr>
<td>Parking - not within a bay</td>
<td>S*</td>
<td>F</td>
<td>$77</td>
<td>$76</td>
<td>1%</td>
<td>$77</td>
</tr>
</tbody>
</table>

Total Income $472,000
Estimated Cost to Council $486,852
Net surplus to Rates ($14,852)
<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arts Space Wodonga</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Week Exhibition Group</td>
<td>C T</td>
<td>$565</td>
<td>$550</td>
<td>3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Week Exhibition Individual</td>
<td>C T</td>
<td>$460</td>
<td>$450</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Day Hire - 8 hours (Community NFP)</td>
<td>C T</td>
<td>$205</td>
<td>$200</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Day Hire – 8 Hours (Commercial/ Gov) *</td>
<td>C T</td>
<td>$510</td>
<td>$500</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>½ Day Hire – 4 Hours (Community NFP)</td>
<td>C T</td>
<td>$103</td>
<td>$100</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>½ Day Hire – 4 Hours (Commercial/Govt) *</td>
<td>C T</td>
<td>$255</td>
<td>$250</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stage Lighting per hour</td>
<td>C T</td>
<td>$0</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wait Staff - per hour</td>
<td>C T</td>
<td>$49</td>
<td>$48</td>
<td>3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chair Set up</td>
<td>C T</td>
<td>$0</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30% Art Work and Gift Sales Commission</td>
<td>C T</td>
<td>30%</td>
<td>25%</td>
<td>20%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Friends of Gallery Membership:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adult single</td>
<td>C T</td>
<td>$31</td>
<td>$30</td>
<td>3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adult concession</td>
<td>C T</td>
<td>$26</td>
<td>$25</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Family 2 adults, 2 children</td>
<td>C T</td>
<td>$41</td>
<td>$40</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Membership discount</td>
<td>C T</td>
<td>10%</td>
<td>10%</td>
<td>0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10% Ticket Sale Commission</td>
<td>C T</td>
<td>$0</td>
<td>0%</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DL Flyers: single sided, colour, 150gsm stock:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1000</td>
<td>C T</td>
<td>$205</td>
<td>$200</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1200</td>
<td>C T</td>
<td>$225</td>
<td>$220</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1500</td>
<td>C T</td>
<td>$265</td>
<td>$260</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2000</td>
<td>C T</td>
<td>$325</td>
<td>$320</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DL Flyers: Double-sided, colour, 150gsm stock:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1000</td>
<td>C T</td>
<td>$310</td>
<td>$300</td>
<td>3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1200</td>
<td>C T</td>
<td>$370</td>
<td>$360</td>
<td>3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1500</td>
<td>C T</td>
<td>$450</td>
<td>$440</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2000</td>
<td>C T</td>
<td>$615</td>
<td>$600</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Sub Total $11,500
<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonegilla Migrant Experience</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>School tours</td>
<td>C T</td>
<td>$9</td>
<td>$9</td>
<td>0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hume Club Hire 9am-4pm (Community NFP)</td>
<td>C T</td>
<td>$77</td>
<td>$75</td>
<td>3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hume Club Hire 9am-4pm (Government/Commercial)</td>
<td>C T</td>
<td>$127</td>
<td>$125</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Function Centre/Kitchen Hire - 9am-4pm (Community NFP)</td>
<td>C T</td>
<td>$127</td>
<td>$125</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Function Centre/Kitchen Hire - 9am-4pm (Government/Commercial)</td>
<td>C T</td>
<td>$215</td>
<td>$210</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Function Centre/Cafe Hire per 4 hours - after 4pm (Community NFP)</td>
<td>C T</td>
<td>$189</td>
<td>$185</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Function Centre/Kitchen Hire per 4 hours - after 4pm (Government/Commercial)</td>
<td>C T</td>
<td>$315</td>
<td>$308</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tudor Hall (Community NFP)</td>
<td>C T</td>
<td>$0</td>
<td>$0</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Additional cleaning fee per hour</td>
<td>C T</td>
<td>$48</td>
<td>$47</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Setup/packdown charge per hour</td>
<td>C T</td>
<td>$48</td>
<td>$47</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Private tours</td>
<td>C T</td>
<td>$11</td>
<td>$11</td>
<td>0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Group tours minimum</td>
<td>C T</td>
<td>$155</td>
<td>$150</td>
<td>3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tour - family 2 adults, 2 children</td>
<td>C T</td>
<td>$25</td>
<td>$24</td>
<td>4%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Memorial plaques</td>
<td>C T</td>
<td>$200</td>
<td>$200</td>
<td>0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Photobooth</td>
<td>C T</td>
<td>$5</td>
<td>$4</td>
<td>25%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sub Total</td>
<td></td>
<td></td>
<td>$28,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tourism</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Partner - AWTPP (no advert)</td>
<td>C T</td>
<td>$900</td>
<td>$855</td>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Partner - AWTPP 1/2 pge advert</td>
<td>C T</td>
<td>$1,791</td>
<td>$1,706</td>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Partner - AWTPP 1/2 pge advert (micro business)</td>
<td>C T</td>
<td>$1,502</td>
<td>$1,425</td>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Partner - AWTPP full pge advert</td>
<td>C T</td>
<td>$2,982</td>
<td>$2,840</td>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Partner - AWTPP full pge advert (micro business)</td>
<td>C T</td>
<td>$2,693</td>
<td>$2,560</td>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>AWTPP VIC Digital and Brochure Partner (GDPB)</td>
<td>C T</td>
<td>$400</td>
<td>$0</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>AWTPP Boutique Retail Restaurants &amp; Cafes</td>
<td>C T</td>
<td>$609</td>
<td>$580</td>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>AW Business and Major Events Partner (no advert)</td>
<td>C T</td>
<td>$2,276</td>
<td>$2,165</td>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>AW Business and Major Events Partner (1/2 pge advert)</td>
<td>C T</td>
<td>$2,276</td>
<td>$2,165</td>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>AW Business and Major Events Partner (Full pge advert)</td>
<td>C T</td>
<td>$4,352</td>
<td>$4,145</td>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>AWTPP Assoc. Business &amp; Services Partner</td>
<td>C T</td>
<td>$530</td>
<td>$505</td>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>AWTPP Regional Business Partner (excl OVG)</td>
<td>C T</td>
<td>$900</td>
<td>$855</td>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>AWTPP Regional Business Partner 1/4 pge</td>
<td>C T</td>
<td>$1,130</td>
<td>$1,076</td>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>AWTPP Regional Business Partner 1/2 pge</td>
<td>C T</td>
<td>$3,161</td>
<td>$3,010</td>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bookeasy operator commission - 10%</td>
<td>C T</td>
<td>10%</td>
<td>10%</td>
<td>0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sub Total</td>
<td></td>
<td></td>
<td>$39,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Activity/Function</td>
<td>Statutory (S) or Council (C) charge</td>
<td>GST Status (F) Free (T) Taxable</td>
<td>2017/18 (inc. GST)</td>
<td>2016/17 (inc. GST)</td>
<td>% Change</td>
<td>Total Council Income $</td>
</tr>
<tr>
<td>--------------------------------------------------------</td>
<td>-------------------------------------</td>
<td>---------------------------------</td>
<td>-------------------</td>
<td>-------------------</td>
<td>----------</td>
<td>-----------------------</td>
</tr>
<tr>
<td>Gateway Lakes/Village Facilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gateway Lakes Event Site</td>
<td>C T</td>
<td>$383</td>
<td>$375</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cleaning of Gateway Lakes Toilets</td>
<td>C T</td>
<td>$138</td>
<td>$135</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gateway Village Circus Site - Per Day</td>
<td>C T</td>
<td>$315</td>
<td>$310</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gateway Village Circus Site (Utilities Charge)</td>
<td>C T</td>
<td>$44</td>
<td>$0</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gateway Village Ampitheatre - Wedding / Funeral Fees</td>
<td>C T</td>
<td>$153</td>
<td>$150</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Junction Square</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Junction Square - Commercial Hirer</td>
<td>C T</td>
<td>$102</td>
<td>$100</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Junction Square - Wedding / Funeral Fee</td>
<td>C T</td>
<td>$153</td>
<td>$150</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Promenade - Commercial Hirer</td>
<td>C T</td>
<td>$102</td>
<td>$100</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Promenade - Wedding Fee</td>
<td>C T</td>
<td>$153</td>
<td>$150</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Cube Wodonga</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Whole Venue – 8 hour (NFP)</td>
<td>C T</td>
<td>$928</td>
<td>$910</td>
<td>2.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Whole Venue – 4 hour (NFP)</td>
<td>C T</td>
<td>$520</td>
<td>$510</td>
<td>2.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Whole Venue - Additional Hour (NFP)</td>
<td>C T</td>
<td>$158</td>
<td>$155</td>
<td>1.9%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Whole Auditorium - 8 hour (NFP)</td>
<td>C T</td>
<td>$699</td>
<td>$685</td>
<td>2.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Whole Auditorium - 4 hour (NFP)</td>
<td>C T</td>
<td>$393</td>
<td>$385</td>
<td>2.1%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Whole Auditorium space - additional hour (NFP)</td>
<td>C T</td>
<td>$107</td>
<td>$105</td>
<td>1.9%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>North Auditorium space -8 hour (NFP)</td>
<td>C T</td>
<td>$469</td>
<td>$460</td>
<td>2.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>North Auditorium space -4 hour (NFP)</td>
<td>C T</td>
<td>$286</td>
<td>$280</td>
<td>2.1%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>North Auditorium - additional hour (NFP)</td>
<td>C T</td>
<td>$74</td>
<td>$72</td>
<td>2.8%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>South Auditorium space -8 hour (NFP)</td>
<td>C T</td>
<td>$316</td>
<td>$310</td>
<td>1.9%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>South Auditorium space -4 hour (NFP)</td>
<td>C T</td>
<td>$189</td>
<td>$185</td>
<td>2.2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>South Auditorium space -additional hour (NFP)</td>
<td>C T</td>
<td>$64</td>
<td>$62</td>
<td>3.2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rehearsal Rate (NFP)</td>
<td>C T</td>
<td>$353</td>
<td>$345</td>
<td>2.3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>additional hourly rate - performance (NFP)</td>
<td>C T</td>
<td>$260</td>
<td>$255</td>
<td>2.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foyer Space 8 hour (NFP)</td>
<td>C T</td>
<td>$316</td>
<td>$310</td>
<td>1.9%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foyer Space 4 hour (NFP)</td>
<td>C T</td>
<td>$189</td>
<td>$185</td>
<td>2.2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foyer Space additional hour (NFP)</td>
<td>C T</td>
<td>$64</td>
<td>$62</td>
<td>3.2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Green room 8 hours - (NFP)</td>
<td>C T</td>
<td>$158</td>
<td>$155</td>
<td>1.9%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Green room 4 hours - (NFP)</td>
<td>C T</td>
<td>$94</td>
<td>$92</td>
<td>2.2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Green room additional hours - (NFP)</td>
<td>C T</td>
<td>$33</td>
<td>$32</td>
<td>3.1%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meeting Room - 8 hour (NFP)</td>
<td>C T</td>
<td>$225</td>
<td>$220</td>
<td>2.3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meeting Room - 4 hour (NFP)</td>
<td>C T</td>
<td>$128</td>
<td>$125</td>
<td>2.4%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meeting Room - Additional Hourly rate (NFP)</td>
<td>C T</td>
<td>$40</td>
<td>$39</td>
<td>2.5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kitchen 8.30am-5pm (NFP)</td>
<td>C T</td>
<td>$143</td>
<td>$140</td>
<td>2.1%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kitchen after 5pm (NFP)</td>
<td>C T</td>
<td>$179</td>
<td>$175</td>
<td>2.3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dressing room 2&amp;3 as meeting space 8 hours NFP</td>
<td>C T</td>
<td>$94.00</td>
<td>$92</td>
<td>2.2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Activity/Function</td>
<td>Statutory (S) or Council (C) charge</td>
<td>GST Status (F) Free (T) Taxable</td>
<td>2017/18 (inc. GST)</td>
<td>2016/17 (inc. GST)</td>
<td>% Change</td>
<td>Total Council Income</td>
</tr>
<tr>
<td>-----------------------------------------------</td>
<td>-------------------------------------</td>
<td>---------------------------------</td>
<td>-------------------</td>
<td>-------------------</td>
<td>----------</td>
<td>----------------------</td>
</tr>
<tr>
<td>Dressing room 2&amp;3 as meeting space 4 hours NFP</td>
<td>C T</td>
<td>$74.00</td>
<td>$72</td>
<td>2.8%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 hour (NFP) Single Performance Bundle</td>
<td>C T</td>
<td>NA</td>
<td>$1,570</td>
<td>NA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 hour (NFP) Single Performance Bundle</td>
<td>C T</td>
<td>NA</td>
<td>$1,120</td>
<td>NA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hire deposit (Community NFP)</td>
<td>C T</td>
<td>$220</td>
<td>$220</td>
<td>0.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ticketing fee - full price tickets (Community NFP)</td>
<td>C T</td>
<td>$2.20</td>
<td>$2.20</td>
<td>0.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ticketing fee - complimentary tickets (Community NFP)</td>
<td>C T</td>
<td>$1.20</td>
<td>$1.2</td>
<td>0.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff costs - Ushers / FOH staff (Community NFP)</td>
<td>C T</td>
<td>$49</td>
<td>$48</td>
<td>2.1%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff costs - Technical staff (Community NFP)</td>
<td>C T</td>
<td>$52</td>
<td>$51</td>
<td>2.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Table hire (Community NFP)</td>
<td>C T</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chair hire (Community NFP)</td>
<td>C T</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tablecloth hire (Community NFP)</td>
<td>C T</td>
<td>$13</td>
<td>$12</td>
<td>8.3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Whole Venue – 8 hour (Govt/Ed)</td>
<td>C T</td>
<td>$1,140</td>
<td>$1,115</td>
<td>2.2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Whole Venue – 4 hour (Govt/Ed)</td>
<td>C T</td>
<td>$663</td>
<td>$650</td>
<td>2.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Whole Venue – additional hour (Govt/Ed)</td>
<td>C T</td>
<td>$169</td>
<td>$165</td>
<td>2.4%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Whole Auditorium space - 8 hour (Govt/Ed)</td>
<td>C T</td>
<td>$862</td>
<td>$845</td>
<td>2.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Whole Auditorium space - 4 hour (Govt/Ed)</td>
<td>C T</td>
<td>$483</td>
<td>$475</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Whole Auditorium space - additional hour (Govt/Ed)</td>
<td>C T</td>
<td>$128</td>
<td>$125</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>North Auditorium space - 8 hour (Govt/Ed)</td>
<td>C T</td>
<td>$575</td>
<td>$565</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>North Auditorium space - 4 hour (Govt/Ed)</td>
<td>C T</td>
<td>$357</td>
<td>$350</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>North Auditorium space - additional hour (Govt/Ed)</td>
<td>C T</td>
<td>$84</td>
<td>$82</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>South Auditorium space - 8 hour (Govt/Ed)</td>
<td>C T</td>
<td>$377</td>
<td>$370</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>South Auditorium space - 4 hour (Govt/Ed)</td>
<td>C T</td>
<td>$230</td>
<td>$225</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>South Auditorium space - additional hour (Govt/Ed)</td>
<td>C T</td>
<td>$64</td>
<td>$62</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rehearsal Rate (Govt/Ed)</td>
<td>C T</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rehearsal Rate - additional hourly rate - (Govt/Ed)</td>
<td>C F</td>
<td>$260</td>
<td>$255</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foyer Space 8 hour (Govt/Ed)</td>
<td>C T</td>
<td>$357</td>
<td>$350</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foyer Space 4 hour (Govt/Ed)</td>
<td>C T</td>
<td>$209</td>
<td>$205</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foyer Space additional hour (Govt/Ed)</td>
<td>C T</td>
<td>$64</td>
<td>$62</td>
<td>3.2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Green room 8 hours - (Govt/Ed)</td>
<td>C T</td>
<td>$209</td>
<td>$205</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Green room 4 hours - (Govt/Ed)</td>
<td>C T</td>
<td>$118</td>
<td>$115</td>
<td>2.6%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Green room additional hours - (Govt/Ed)</td>
<td>C T</td>
<td>$37</td>
<td>$36</td>
<td>2.8%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meeting Room - 8 hour (Govt/Ed)</td>
<td>C T</td>
<td>$275</td>
<td>$270</td>
<td>1.9%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meeting Room - 4 hour (Govt/Ed)</td>
<td>C T</td>
<td>$155</td>
<td>$152</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meeting Room - Additional hours (Govt/Ed)</td>
<td>C T</td>
<td>$48</td>
<td>$47</td>
<td>2.5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kitchen 8.30am-5pm (Govt/Ed)</td>
<td>C T</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kitchen after 5pm (Govt/Ed)</td>
<td>C T</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dressing room 2&amp;3 as meeting space 8 hour (Govt/Ed)</td>
<td>C T</td>
<td>$128</td>
<td>$125</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dressing room 2&amp;3 as meeting space - 4 hour (Govt Ed)</td>
<td>C T</td>
<td>$94</td>
<td>$92</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 hour (Educational) Single Performance Bundle</td>
<td>C T</td>
<td>NA</td>
<td>$1,788.00</td>
<td>NA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 hour (Educational) Single Performance Bundle</td>
<td>C T</td>
<td>NA</td>
<td>$1,115.00</td>
<td>NA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hire deposit (Govt/Ed)</td>
<td>C T</td>
<td>$255</td>
<td>$250</td>
<td>2.0%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## 2017/18 Budget

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F) or T</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff costs - Ushers / FOH staff (Govt/Ed)</td>
<td>C T</td>
<td></td>
<td>$49</td>
<td>$48</td>
<td>2.1%</td>
<td>$</td>
</tr>
<tr>
<td>Staff costs - Technical staff (Govt/Ed)</td>
<td>C T</td>
<td></td>
<td>$52</td>
<td>$51</td>
<td>2.0%</td>
<td>$</td>
</tr>
<tr>
<td>Ticketing fee - full price tickets (Govt/Ed)</td>
<td>C T</td>
<td></td>
<td>$2.20</td>
<td>$2.20</td>
<td>0.0%</td>
<td>$</td>
</tr>
<tr>
<td>Ticketing fee - complimentary tickets (Govt/Ed)</td>
<td>C T</td>
<td></td>
<td>$1.15</td>
<td>$1.15</td>
<td>0.0%</td>
<td>$</td>
</tr>
<tr>
<td>Table hire (Govt/Ed)</td>
<td>C T</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chair hire (Govt/Ed)</td>
<td>C T</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tablecloth hire (Govt/Ed)</td>
<td>C T</td>
<td></td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>$</td>
</tr>
<tr>
<td>Whole Venue - 8 hour (Commercial)</td>
<td>C T</td>
<td></td>
<td>$1,525</td>
<td>$1,495</td>
<td>2.0%</td>
<td>$</td>
</tr>
<tr>
<td>Whole Venue - 4 hour (Commercial)</td>
<td>C T</td>
<td></td>
<td>$887</td>
<td>$870</td>
<td>2.0%</td>
<td>$</td>
</tr>
<tr>
<td>Whole Venue - Additional Hour (Commercial)</td>
<td>C T</td>
<td></td>
<td>$260</td>
<td>$255</td>
<td>2.0%</td>
<td>$</td>
</tr>
<tr>
<td>Whole Auditorium space - 8 hour (Commercial)</td>
<td>C T</td>
<td></td>
<td>$1,148</td>
<td>$1,125</td>
<td>2.0%</td>
<td>$</td>
</tr>
<tr>
<td>Whole Auditorium space - 4 hour (Commercial)</td>
<td>C T</td>
<td></td>
<td>$653</td>
<td>$640</td>
<td>2.0%</td>
<td>$</td>
</tr>
<tr>
<td>Whole Auditorium space - Additional Hour (Commercial)</td>
<td>C T</td>
<td></td>
<td>$158</td>
<td>$155</td>
<td>1.9%</td>
<td>$</td>
</tr>
<tr>
<td>North Auditorium space - 8 hour (Commercial)</td>
<td>C T</td>
<td></td>
<td>$770</td>
<td>$755</td>
<td>2.0%</td>
<td>$</td>
</tr>
<tr>
<td>North Auditorium space - 4 hour (Commercial)</td>
<td>C T</td>
<td></td>
<td>$480</td>
<td>$470</td>
<td>2.1%</td>
<td>$</td>
</tr>
<tr>
<td>North Auditorium space - Additional Hour (Commercial)</td>
<td>C T</td>
<td></td>
<td>$118</td>
<td>$115</td>
<td>2.6%</td>
<td>$</td>
</tr>
<tr>
<td>South Auditorium space - 8 hour (Commercial)</td>
<td>C T</td>
<td></td>
<td>$540</td>
<td>$530</td>
<td>1.9%</td>
<td>$</td>
</tr>
<tr>
<td>South Auditorium space - 4 hour (Commercial)</td>
<td>C T</td>
<td></td>
<td>$335</td>
<td>$328</td>
<td>2.1%</td>
<td>$</td>
</tr>
<tr>
<td>South Auditorium space - additional hour (Commercial)</td>
<td>C T</td>
<td></td>
<td>$94</td>
<td>$92</td>
<td>2.2%</td>
<td>$</td>
</tr>
<tr>
<td>Rehearsal Rate (Commercial)</td>
<td>C T</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>additional hourly rate</td>
<td>C T</td>
<td></td>
<td>$398</td>
<td>$390</td>
<td>2.1%</td>
<td>$</td>
</tr>
<tr>
<td>Foyer Space 8 hour (Commercial)</td>
<td>C T</td>
<td></td>
<td>$500</td>
<td>$490</td>
<td>2.0%</td>
<td>$</td>
</tr>
<tr>
<td>Foyer Space 4 hour (Commercial)</td>
<td>C T</td>
<td></td>
<td>$272</td>
<td>$266</td>
<td>2.3%</td>
<td>$</td>
</tr>
<tr>
<td>Foyer Space additional hour (Commercial)</td>
<td>C T</td>
<td></td>
<td>$84</td>
<td>$82</td>
<td>2.4%</td>
<td>$</td>
</tr>
<tr>
<td>Green room 8 hours - (Commercial)</td>
<td>C T</td>
<td></td>
<td>$314</td>
<td>$308</td>
<td>1.9%</td>
<td>$</td>
</tr>
<tr>
<td>Green room 4 hours - (Commercial)</td>
<td>C T</td>
<td></td>
<td>$169</td>
<td>$165</td>
<td>2.4%</td>
<td>$</td>
</tr>
<tr>
<td>Green room additional hours - (Commercial)</td>
<td>C T</td>
<td></td>
<td>$43</td>
<td>$42</td>
<td>2.4%</td>
<td>$</td>
</tr>
<tr>
<td>Meeting Room - 8 hour (Commercial)</td>
<td>C T</td>
<td></td>
<td>$368</td>
<td>$360</td>
<td>2.2%</td>
<td>$</td>
</tr>
<tr>
<td>Meeting Room - 4 hour (Commercial)</td>
<td>C T</td>
<td></td>
<td>$204</td>
<td>$200</td>
<td>2.0%</td>
<td>$</td>
</tr>
<tr>
<td>Meeting Room - Hourly rate (Commercial)</td>
<td>C T</td>
<td></td>
<td>$51</td>
<td>$50</td>
<td>2.5%</td>
<td>$</td>
</tr>
<tr>
<td>Kitchen 8.30am-5pm (Commercial)</td>
<td>C T</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kitchen after 5pm (Commercial)</td>
<td>C T</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dressing room 2&amp;3 as meeting space - 8 hour (Commercial)</td>
<td>C T</td>
<td></td>
<td>$158</td>
<td>$155</td>
<td>1.9%</td>
<td>$</td>
</tr>
<tr>
<td>Dressing room 2&amp;3 as meeting space - 4 hour (Commercial)</td>
<td>C T</td>
<td></td>
<td>$115</td>
<td>$112</td>
<td>2.7%</td>
<td>$</td>
</tr>
<tr>
<td>8 hour (Commercial) Single Performance</td>
<td>C T</td>
<td>N/A</td>
<td>$2,570</td>
<td>N/A</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>5 hour (Commercial) Single Performance</td>
<td>C T</td>
<td>N/A</td>
<td>$1,660</td>
<td>N/A</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>Hire Deposit (Commercial)</td>
<td>C T</td>
<td></td>
<td>$300</td>
<td>$300</td>
<td>0.0%</td>
<td>$</td>
</tr>
<tr>
<td>Staff costs - Ushers / FOH staff (Commercial)</td>
<td>C T</td>
<td></td>
<td>$49</td>
<td>$48</td>
<td>2.1%</td>
<td>$</td>
</tr>
<tr>
<td>Staff costs - Technical staff (Commercial)</td>
<td>C T</td>
<td></td>
<td>$52</td>
<td>$51</td>
<td>2.0%</td>
<td>$</td>
</tr>
<tr>
<td>Ticketing fee - full price tickets (Commercial)</td>
<td>C T</td>
<td></td>
<td>$4.40</td>
<td>$4.40</td>
<td>0.0%</td>
<td>$</td>
</tr>
<tr>
<td>Ticketing fee - complimentary tickets (Commercial)</td>
<td>C T</td>
<td></td>
<td>$2.20</td>
<td>$2.20</td>
<td>0%</td>
<td>$</td>
</tr>
<tr>
<td>Activity/Function</td>
<td>Statutory (S) or Council (C) charge</td>
<td>GST Status (F)</td>
<td>2017/18 (inc. GST)</td>
<td>2016/17 (inc. GST)</td>
<td>% Change</td>
<td>Total Council Income</td>
</tr>
<tr>
<td>-----------------------------------------------</td>
<td>-------------------------------------</td>
<td>----------------</td>
<td>-------------------</td>
<td>-------------------</td>
<td>----------</td>
<td>---------------------</td>
</tr>
<tr>
<td>Cancellation Fee commercial</td>
<td>C T</td>
<td>$275</td>
<td>$270</td>
<td>2%</td>
<td></td>
<td>$275</td>
</tr>
<tr>
<td>Table hire (Commercial)</td>
<td>C T</td>
<td>n/a</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
<td>$270</td>
</tr>
<tr>
<td>Chair hire (Commercial)</td>
<td>C T</td>
<td>n/a</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
<td>$270</td>
</tr>
<tr>
<td>Tablecloth hire (Commercial)</td>
<td>C T</td>
<td>$13</td>
<td>$12.00</td>
<td>8%</td>
<td></td>
<td>$12.00</td>
</tr>
<tr>
<td>Credit card charges</td>
<td>C T</td>
<td>1.6%</td>
<td>4%</td>
<td>NA</td>
<td></td>
<td>$60</td>
</tr>
<tr>
<td>Cleaning costs - Mon-Fri</td>
<td>C T</td>
<td>$44</td>
<td>$44</td>
<td>0%</td>
<td></td>
<td>$44</td>
</tr>
<tr>
<td>Cleaning costs - Weekends</td>
<td>C T</td>
<td>$60</td>
<td>$60</td>
<td>NA</td>
<td></td>
<td>$60</td>
</tr>
<tr>
<td>Conference and Dinner packages</td>
<td>C T</td>
<td>n/a</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
<td>$1,050.00</td>
</tr>
<tr>
<td>additional hourly rate educational</td>
<td>C T</td>
<td>$295</td>
<td>$289</td>
<td>2.1%</td>
<td></td>
<td>$295</td>
</tr>
<tr>
<td>staff bundle for rehearsal 8 hours</td>
<td>n/a</td>
<td>$1,050.00</td>
<td>NA</td>
<td>NA</td>
<td></td>
<td>$1,050.00</td>
</tr>
<tr>
<td>additional hourly rate</td>
<td>C T</td>
<td>$400</td>
<td>$390</td>
<td>2%</td>
<td></td>
<td>$400</td>
</tr>
<tr>
<td>Admin fee for changes to ticketing after on sale</td>
<td>C T</td>
<td>$53</td>
<td>$52</td>
<td>2%</td>
<td></td>
<td>$52</td>
</tr>
<tr>
<td>Mailing fee for tickets - per ticket</td>
<td>C T</td>
<td>$3.10</td>
<td>$3</td>
<td>3%</td>
<td></td>
<td>$3.10</td>
</tr>
<tr>
<td>Kitchen BOND - returned if kitchen in clean state</td>
<td>C T</td>
<td>$250</td>
<td>$250</td>
<td>0%</td>
<td></td>
<td>$250</td>
</tr>
<tr>
<td>Marketing - AD in Bordermail per slot size 62mm W x 73mm H</td>
<td>C T</td>
<td>On application</td>
<td>On application</td>
<td>NA</td>
<td></td>
<td>On application</td>
</tr>
<tr>
<td>Deposits for functions with total venue, equipment and catering costs over $500 will be 50% of total charges</td>
<td>C T</td>
<td>50%</td>
<td>50%</td>
<td>0%</td>
<td></td>
<td>50%</td>
</tr>
<tr>
<td>Staff Charge out for Front of House Supervisor</td>
<td>C T</td>
<td>$52</td>
<td>$51</td>
<td>2%</td>
<td></td>
<td>$52</td>
</tr>
<tr>
<td>Overtime &amp; Public holiday rate for FoH Ushers</td>
<td>C T</td>
<td>$122</td>
<td>$120</td>
<td>2%</td>
<td></td>
<td>$122</td>
</tr>
<tr>
<td>Overtime &amp; Public holiday rate for FoH Supervisor</td>
<td>C T</td>
<td>$130</td>
<td>$128</td>
<td>2%</td>
<td></td>
<td>$130</td>
</tr>
<tr>
<td>Overtime &amp; Public Holiday rate for BoH staff</td>
<td>C T</td>
<td>$130</td>
<td>$128</td>
<td>2%</td>
<td></td>
<td>$130</td>
</tr>
<tr>
<td>Public liability cover - OOW</td>
<td>C T</td>
<td>$35</td>
<td>$31</td>
<td>13%</td>
<td></td>
<td>$35</td>
</tr>
<tr>
<td>Cube membership</td>
<td>C T</td>
<td>$44</td>
<td>$40</td>
<td>10%</td>
<td></td>
<td>$44</td>
</tr>
<tr>
<td>Cube membership discounts on tickets</td>
<td>C T</td>
<td>25%</td>
<td>15%</td>
<td>67%</td>
<td></td>
<td>25%</td>
</tr>
<tr>
<td>EDM blast</td>
<td>C T</td>
<td>$153</td>
<td>$150</td>
<td>2%</td>
<td></td>
<td>$153</td>
</tr>
<tr>
<td>70 inch LED screen</td>
<td>C T</td>
<td>$53</td>
<td>$52</td>
<td>2%</td>
<td></td>
<td>$53</td>
</tr>
<tr>
<td>Linen napkin hire</td>
<td>C T</td>
<td>$1.50</td>
<td>New charge</td>
<td>N/A</td>
<td></td>
<td>$1.50</td>
</tr>
<tr>
<td>New commercial ticketing charge wrist band</td>
<td>C T</td>
<td>$5</td>
<td>New charge</td>
<td>N/A</td>
<td></td>
<td>$5</td>
</tr>
<tr>
<td>Refund/exchange ticket cost to patron per transaction</td>
<td>C T</td>
<td>$3</td>
<td>New charge</td>
<td>N/A</td>
<td></td>
<td>$3</td>
</tr>
<tr>
<td>Marketing - Poster drop Albury and Wodonga</td>
<td>C T</td>
<td>$225</td>
<td>New charge</td>
<td>N/A</td>
<td></td>
<td>$225</td>
</tr>
<tr>
<td>Brochure inclusion for hirers</td>
<td>C T</td>
<td>$385</td>
<td>new charge</td>
<td>N/A</td>
<td></td>
<td>$385</td>
</tr>
<tr>
<td>Courtyard clean</td>
<td>C T</td>
<td>$800</td>
<td>New charge</td>
<td>N/A</td>
<td></td>
<td>$800</td>
</tr>
<tr>
<td>Security Guards</td>
<td>C T</td>
<td>On application</td>
<td>New charge</td>
<td>N/A</td>
<td></td>
<td>On application</td>
</tr>
</tbody>
</table>

Sub Total  $184,000
Estimated Cost to Council  $2,049,324
Net subsidy from Rates  ($1,798,324)
### 12. Library

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Photocopying A4 BW</td>
<td>C</td>
<td>T</td>
<td>$0.30</td>
<td>$0.30</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Photocopying A3 BW</td>
<td>C</td>
<td>T</td>
<td>$0.50</td>
<td>$0.50</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Photocopying A4 Colour</td>
<td>C</td>
<td>T</td>
<td>$1.10</td>
<td>$1.00</td>
<td>10%</td>
<td></td>
</tr>
<tr>
<td>Photocopying A3 Colour</td>
<td>C</td>
<td>T</td>
<td>$1.70</td>
<td>$1.60</td>
<td>6%</td>
<td></td>
</tr>
<tr>
<td>Printing A4 BW</td>
<td>C</td>
<td>T</td>
<td>$0.30</td>
<td>$0.30</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Printing A3 BW</td>
<td>C</td>
<td>T</td>
<td>$0.50</td>
<td>$0.50</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Printing A4 Colour</td>
<td>C</td>
<td>T</td>
<td>$1.10</td>
<td>$1.00</td>
<td>10%</td>
<td></td>
</tr>
<tr>
<td>Printing A3 Colour</td>
<td>C</td>
<td>T</td>
<td>$1.70</td>
<td>$1.60</td>
<td>6%</td>
<td></td>
</tr>
<tr>
<td>Fax First five pages</td>
<td>C</td>
<td>T</td>
<td>$2.40</td>
<td>$2.35</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Fax (additional pages)</td>
<td>C</td>
<td>T</td>
<td>$0.50</td>
<td>$0.50</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Replacement card</td>
<td>C</td>
<td>T</td>
<td>$3.30</td>
<td>$3.20</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Overdue item fee</td>
<td>C</td>
<td>T</td>
<td>$0.25</td>
<td>$0.25</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Lost item default</td>
<td>C</td>
<td>T</td>
<td>$22.00</td>
<td>$21.50</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Lost item processing fee</td>
<td>C</td>
<td>T</td>
<td>$5.45</td>
<td>$5.35</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Lost magazine fee</td>
<td>C</td>
<td>T</td>
<td>$11.00</td>
<td>$10.75</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Inter-library Loan fee</td>
<td>C</td>
<td>T</td>
<td>$7.90</td>
<td>$7.70</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Book club membership</td>
<td>C</td>
<td>T</td>
<td>$34.00</td>
<td>$33.00</td>
<td>3%</td>
<td></td>
</tr>
</tbody>
</table>

Total Income: $22,000
Estimated Cost to Council: $857,572
Net subsidy from Rates: ($835,572)
<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F) or (T)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>13a. Exhibition Centre</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hire of Exhibition Centre (Non cattle sales) per day</td>
<td>C T</td>
<td>$1,165</td>
<td>$1,150</td>
<td>1.3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Cattle presented for sale at the exhibition centre</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Registered Led Bulls</td>
<td>C T</td>
<td>$110</td>
<td>$108</td>
<td>1.9%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Registered Unled Bulls</td>
<td>C T</td>
<td>$99</td>
<td>$97</td>
<td>2.1%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Registered Led Females</td>
<td>C T</td>
<td>$99</td>
<td>$97</td>
<td>2.1%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Registered Unled Females</td>
<td>C T</td>
<td>$86</td>
<td>$85</td>
<td>1.2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Junior Events</td>
<td>C T</td>
<td>$36</td>
<td>$35</td>
<td>2.9%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Horses - Clydesdale</td>
<td>C T</td>
<td>$42</td>
<td>$41</td>
<td>2.4%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thoroughbred horse sales</td>
<td>C T</td>
<td>$42</td>
<td>$41</td>
<td>2.4%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Alpacas presented for sale at the exhibition centre</td>
<td>C T</td>
<td>$42</td>
<td>$41</td>
<td>2.4%</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Cattle for which an agents fee was charged</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Use of stock yards per head per day (cleaned by CoW staff)</td>
<td>C T</td>
<td>$36</td>
<td>$35</td>
<td>2.9%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Use of stock yards per head per day (cleaned by hirer)</td>
<td>C T</td>
<td>$19.00</td>
<td>$18</td>
<td>8.6%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Site charges - Caterers per day</td>
<td>C T</td>
<td>$110</td>
<td>$105</td>
<td>4.8%</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Dispersal Sales – per head of cattle (&lt;100 head)</strong></td>
<td>C T</td>
<td>$36</td>
<td>$35</td>
<td>2.9%</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Dispersal Sales – per head of cattle (&gt; 100 head)</strong></td>
<td>C T</td>
<td>$34</td>
<td>$33</td>
<td>3.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Saw dust – per cubic metre</td>
<td>C T</td>
<td>At current price</td>
<td>At current price</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Cost of electricity</strong></td>
<td>C T</td>
<td>At current price</td>
<td>At current price</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Cutting Horse Associations/Jumps Clubs/Pony Club – All NFP groups</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hire of complex (per day)</td>
<td>C T</td>
<td>$340</td>
<td>$315</td>
<td>7.9%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charge per yard (Outdoor – cleaned by hirer)</td>
<td>C T</td>
<td>$19.00</td>
<td>$18</td>
<td>5.6%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charge per yard (Indoor – cleaned by hirer)</td>
<td>C T</td>
<td>$32</td>
<td>$31</td>
<td>3.2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Booking Fee (From)</td>
<td>C T</td>
<td>$100</td>
<td>$100</td>
<td>0.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charge per horse per day (riding schools)</td>
<td>C T</td>
<td>$35.00</td>
<td>$34</td>
<td>2.9%</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Additional Charges</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Set up of portable seating bank (full bank of 1500 seats)</td>
<td>C T</td>
<td>Quoted per event</td>
<td>Quoted per event</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Set up of portable seating bank (less than 1500 seats)</td>
<td>C T</td>
<td>Quoted per event</td>
<td>Quoted per event</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Carparking Fee – major events require car fee to be paid to Wodonga Show Society</td>
<td>C T</td>
<td>Quoted per event</td>
<td>Quoted per event</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Activity/Function</td>
<td>Statutory (S) or Council (C) charge</td>
<td>GST Status (F)</td>
<td>2017/18 (inc. GST)</td>
<td>2016/17 (inc. GST)</td>
<td>% Change</td>
<td>Total Council Income</td>
</tr>
<tr>
<td>-------------------</td>
<td>-------------------------------------</td>
<td>----------------</td>
<td>-------------------</td>
<td>-------------------</td>
<td>----------</td>
<td>---------------------</td>
</tr>
<tr>
<td>Not for Profit Groups</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not for Profit Community groups - half day rate (up to 5 hours)</td>
<td>C</td>
<td>T</td>
<td>$130</td>
<td>$125</td>
<td>4.0%</td>
<td></td>
</tr>
<tr>
<td>Not for Profit Community groups - full day rate</td>
<td>C</td>
<td>T</td>
<td>$235</td>
<td>$225</td>
<td>4.4%</td>
<td></td>
</tr>
<tr>
<td>Business/Commercial entities - half day rate</td>
<td>C</td>
<td>T</td>
<td>$235</td>
<td>$230</td>
<td>2.2%</td>
<td></td>
</tr>
<tr>
<td>Business/Commercial entities - full day rate</td>
<td>C</td>
<td>T</td>
<td>$485</td>
<td>$475</td>
<td>2.1%</td>
<td></td>
</tr>
<tr>
<td>Traditional User Groups</td>
<td>C</td>
<td>T</td>
<td>$64.00</td>
<td>$62</td>
<td>3.2%</td>
<td></td>
</tr>
</tbody>
</table>

**Nell Wilson Kitchen**

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Half day rate (up to 5 hours)</td>
<td>C</td>
<td>T</td>
<td>$94</td>
<td>$92</td>
<td>2.2%</td>
<td></td>
</tr>
<tr>
<td>Full day rate</td>
<td>C</td>
<td>T</td>
<td>$172</td>
<td>$169</td>
<td>1.8%</td>
<td></td>
</tr>
</tbody>
</table>

**Note:** As per the management agreement the operators of the Nell Wilson Pavilion receive the fee income.

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Cost to Council</td>
<td>$117,875</td>
</tr>
<tr>
<td>Net subsidy from Rates</td>
<td>$(117,875)</td>
</tr>
</tbody>
</table>

Total Income: $0
### 14. Community Centres

#### Belgrade Avenue Community Centre

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F) (T)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Workshops, Seminars, Meetings – Community *</td>
<td>C</td>
<td>T</td>
<td>$7.20</td>
<td>$7.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Workshops, Seminars, Meetings – Other *</td>
<td>C</td>
<td>T</td>
<td>$16.80</td>
<td>$16.50</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Additional Room Hire</td>
<td>C</td>
<td>T</td>
<td>$11.20</td>
<td>$11.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Kitchen Hire – Community</td>
<td>C</td>
<td>T</td>
<td>$7.20</td>
<td>$7.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Kitchen Hire – Other</td>
<td>C</td>
<td>T</td>
<td>$17.00</td>
<td>$16.50</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Playgroup Session Hire</td>
<td>C</td>
<td>T</td>
<td>$31.00</td>
<td>$30.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Social Events</td>
<td>C</td>
<td>T</td>
<td>$22.50</td>
<td>$22.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Social Events – Evening</td>
<td>C</td>
<td>T</td>
<td>$315.00</td>
<td>$310.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Social Events – Extra Room *</td>
<td>C</td>
<td>T</td>
<td>$11.20</td>
<td>$11.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Equipment Hire (with hall hire)</td>
<td>C</td>
<td>T</td>
<td>$8.80</td>
<td>$8.50</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Social Event (Evening) - Bond</td>
<td>C</td>
<td>T</td>
<td>$500.00</td>
<td>$500.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Equipment Hire - Bond</td>
<td>C</td>
<td>T</td>
<td>$32.00</td>
<td>$32.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td><strong>Sub Total</strong></td>
<td></td>
<td></td>
<td><strong>$22,000</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Baranduda Community Centre

<table>
<thead>
<tr>
<th>Activity/Function</th>
<th>Statutory (S) or Council (C) charge</th>
<th>GST Status (F) (T)</th>
<th>2017/18 (inc. GST)</th>
<th>2016/17 (inc. GST)</th>
<th>% Change</th>
<th>Total Council Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Workshops, Seminars, Meetings – Community *</td>
<td>C</td>
<td>T</td>
<td>$7.20</td>
<td>$7.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Workshops, Seminars, Meetings – Other *</td>
<td>C</td>
<td>T</td>
<td>$16.80</td>
<td>$16.50</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Additional Room Hire</td>
<td>C</td>
<td>T</td>
<td>$11.20</td>
<td>$11.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Kitchen Hire – Community</td>
<td>C</td>
<td>T</td>
<td>$7.20</td>
<td>$7.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Kitchen Hire – Other</td>
<td>C</td>
<td>T</td>
<td>$17.00</td>
<td>$16.50</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Playgroup Session Hire</td>
<td>C</td>
<td>T</td>
<td>$31.00</td>
<td>$30.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Social Events</td>
<td>C</td>
<td>T</td>
<td>$22.50</td>
<td>$22.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Social Events – Evening</td>
<td>C</td>
<td>T</td>
<td>$315.00</td>
<td>$310.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Social Events – Extra Room *</td>
<td>C</td>
<td>T</td>
<td>$11.20</td>
<td>$11.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Equipment Hire (with hall hire)</td>
<td>C</td>
<td>T</td>
<td>$8.80</td>
<td>$8.50</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Social Event (Evening) - Bond</td>
<td>C</td>
<td>T</td>
<td>$500.00</td>
<td>$500.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Equipment Hire - Bond</td>
<td>C</td>
<td>T</td>
<td>$32.00</td>
<td>$32.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td><strong>Sub Total</strong></td>
<td></td>
<td></td>
<td><strong>$35,000</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Activity/Function</td>
<td>Statutory (S) or Council (C) charge</td>
<td>GST Status (F)</td>
<td>2017/18 (inc. GST)</td>
<td>2016/17 (inc. GST)</td>
<td>% Change</td>
<td>Total Council Income</td>
</tr>
<tr>
<td>-------------------------------------------------------</td>
<td>-------------------------------------</td>
<td>----------------</td>
<td>--------------------</td>
<td>--------------------</td>
<td>----------</td>
<td>----------------------</td>
</tr>
<tr>
<td>Workshops, Seminars, Meetings – Community *</td>
<td>C</td>
<td>T</td>
<td>$7.20</td>
<td>$7.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Workshops, Seminars, Meetings – Other *</td>
<td>C</td>
<td>T</td>
<td>$16.80</td>
<td>$16.50</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Additional Room Hire</td>
<td>C</td>
<td>T</td>
<td>$11.20</td>
<td>$11.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Kitchen Hire – Community</td>
<td>C</td>
<td>T</td>
<td>$7.20</td>
<td>$7.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Kitchen Hire – Other</td>
<td>C</td>
<td>T</td>
<td>$17.00</td>
<td>$16.50</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Playgroup Session Hire</td>
<td>C</td>
<td>T</td>
<td>$31.00</td>
<td>$30.00</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td>Social Events –</td>
<td>C</td>
<td>T</td>
<td>$22.50</td>
<td>$22.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Social Events – Evening</td>
<td>C</td>
<td>T</td>
<td>$315.00</td>
<td>$310.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Social Events – Extra Room *</td>
<td>C</td>
<td>T</td>
<td>$11.20</td>
<td>$11.00</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>Equipment Hire (with hall hire)</td>
<td>C</td>
<td>T</td>
<td>$8.80</td>
<td>$8.50</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Social Event (Evening) - Bond</td>
<td>C</td>
<td>T</td>
<td>$500.00</td>
<td>$500.00</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Equipment Hire - Bond</td>
<td>C</td>
<td>T</td>
<td>$32.00</td>
<td>$32.00</td>
<td>0%</td>
<td></td>
</tr>
</tbody>
</table>

* Per hourly rate.

Grand Total All Fees and Charges

<table>
<thead>
<tr>
<th></th>
<th>Total Income</th>
<th>Estimated Cost to Council</th>
<th>Net subsidy from Rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sub Total</td>
<td>$30,000</td>
<td>$230,064</td>
<td>($143,064)</td>
</tr>
<tr>
<td>Total Income</td>
<td>$87,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Estimated Cost to Council</td>
<td>$9,087,041</td>
<td></td>
<td>($5,022,618)</td>
</tr>
<tr>
<td>Net subsidy from Rates</td>
<td>($4,064,423)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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 is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Regulations which support the Act.

The 2017/18 budget, which is included in this report, is for the year 1 July 2017 to 30 June 2018 and is prepared in accordance with the Act and Regulations. The budget includes financial statements being a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works. These statements have been prepared for the year ending 30 June 2018 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards and the Local Government Model Accounts. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the budget.

A ‘proposed’ budget is prepared in accordance with the Act and submitted to Council in May for approval ‘in principle’. Council is then required to give ‘public notice’ that it intends to ‘adopt’ the budget. It must give 28 days’ notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its web site. A person has a right to make a submission on any proposal contained in the budget and any submission must be considered before adoption of the budget by Council.

With the introduction of the State Governments Rate Capping legislation in 2015 Councils are now unable to determine the level of rate increase 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.

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). The ESC will determine whether the rate increase variation submission has been successful by 31 May. In many cases this will require Councils to undertake ‘public notice’ on two separate proposed budgets simultaneously, i.e. the Ministers maximum rate increase and the Council’s required rate increase.

The final step is for Council to adopt the budget after receiving and considering any submissions from interested parties. The budget is required to be adopted by 30 June and a copy submitted to the Minister within 28 days after adoption. The key dates for the budget process are summarised below:

<table>
<thead>
<tr>
<th>Budget process</th>
<th>Timing</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Minister of Local Government announces maximum rate increase</td>
<td>Dec</td>
</tr>
<tr>
<td>2. Officers update Council's long term financial projections</td>
<td>Dec</td>
</tr>
<tr>
<td>3. Council to advise ESC if it intends to make a rate variation submission</td>
<td>Jan/Feb</td>
</tr>
<tr>
<td>4. Council submits formal rate variation submission to ESC</td>
<td>Mar</td>
</tr>
<tr>
<td>5. Proposed budget(s) submitted to Council for approval</td>
<td>Apr/May</td>
</tr>
<tr>
<td>6. ESC advises whether rate variation submission I successful</td>
<td>May</td>
</tr>
<tr>
<td>7. Public notice advising intention to adopt budget</td>
<td>May</td>
</tr>
<tr>
<td>8. Budget available for public inspection and comment</td>
<td>May</td>
</tr>
<tr>
<td>9. Public submission process undertaken</td>
<td>May/Jun</td>
</tr>
<tr>
<td>10. Submissions period closes (28 days)</td>
<td>Jun</td>
</tr>
</tbody>
</table>
11. Submissions considered by Council/Committee  
12. Budget and submissions presented to Council for adoption  
13. Copy of adopted budget submitted to the Minister  
14. Revised budget where a material change has arisen