



Mildura Rural City Council

Council Budget

2017 - 2018

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Mayor's Introduction

On behalf of my fellow Councillors, I am pleased to release Mildura Rural City Council's 2017/18 Draft Budget for the community's information and consideration.

This budget comes at a pivotal time for us as it coincides with the release of our 2017-2021 Community and Council Plan, and will help drive the first 12 months of Council's vision for the next four years in the following key areas:

- Community
- Economy
- Environment
- Council

The proposed budget details how Council will continue to deliver the more than 100 vital services, facilities and infrastructure to residents across the region, as well as a draft of capital works projects aimed at providing significant improvements to the region's roads, parks, open spaces, drainage infrastructure and waste services.

These projects are important to not only continue providing and improving services and facilities for residents, but to attract new residents and businesses, ensuring the ongoing growth of the region.

Highlights of the capital works program:

- \$13.69 million for road projects
- \$2.33 million for waste services
- \$6.77 million for drainage
- \$2.14 million for parks, open spaces and streetscapes

As Councillors who live and work in this municipality, we understand the issues important to the community, such as continuing to provide services and the need to be financially responsible and keep rates as low as possible.

We have made a conscious effort over the past five years to curb rate increases – an effort which has seen rate increases drop to a third of what they were in 2012/13, to the proposed two per cent for the coming 12 months under the second year of the Fair Go Rates System (FGRS). This is also reflected in Council's decision not to apply to the Essential Services Commission for a variation of the FGRS as some Victorian councils have done.

While a rate increase in line with the two per cent average rate cap is proposed, the actual rate increase for individual ratepayers will vary depending on their property valuations.

As with recent years, Council continues to battle ever increasing cost shifting by state and federal governments onto local governments, for example, the state government landfill levy, which now costs our community \$1.42 million – up from \$0.98 million last year. This is a trend that has continued over the last 12 months, leading to significant cost and revenue impacts on our budget.

The 2017/18 Draft Budget was developed through a rigorous process and we endorse it as financially responsible. I encourage you to read through this document, together with our Community and Council Plan 2017-2021, to understand how this year's budget will contribute to managing the needs of our community over the next four years.

We welcome your feedback on the proposed budget and I encourage you to let us know your thoughts and questions through our formal submission process.

Cr Glenn Milne

Mayor

Executive Summary

As a local government organisation we deliver more than 100 different services, facilities and infrastructure for people who live, work and visit our region. The work we do is vital to ensure our regional city continues to grow, attract new business and investment.

The budget for the 2017/18 financial year seeks to balance the demand for services and infrastructure with the community's capacity to pay and is in accordance with the state government's rate capping requirement.

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.

The annual budget includes a range of services and initiatives to be funded, which will contribute to achieving the strategic objectives specified in the Community and Council Plan.

Six years ago we initiated an organisation wide, systematic approach to review all services in an effort to identify savings that will have minimal impact on its services, and to provide increased value for money to ratepayers. For example, our senior management structure was reviewed and reduced from 24 staff to 14 - one of the lowest of all ten regional cities in Victoria. This is an ongoing process with a focus on identifying sustainable savings that will enable us to deliver high quality, responsive and accessible services.

Over the past twelve months, we have continued to review and refine operations in a bid to reduce costs where we can. We have looked at how our resources are allocated and we are working to deliver our services as efficiently and effectively as possible.

It is proposed that general rates increase by 2.0% for the 2017/18 year, providing total rates of \$66.50 million. The 2.0% increase will go towards maintaining service levels and meeting the cost of a number of external influences affecting the operating budget. This rate increase is below the level foreshadowed in Council's Strategic Resource Plan adopted in the previous year. (The predicted rate increase for the 2017/18 year was 2.45%).

This budget projects a deficit of \$1.720 million for 2017/18. This is due to a timing difference with the forward payment of 50% of the Victorian Grants Commission funding allocation from 2017/18 into 2016/17. However, it should be noted that the adjusted underlying result would be a surplus of \$0.34 million after adjusting for timing differences for the Victorian Grants Commission and capital grants and contributions. (refer Sections 5 and 10.1).

Key things we are funding

Ongoing delivery of services to the Mildura community funded by a budget of \$79.61 million. These services are summarised in Section 2.8.

For the 2017/18 year, \$33.69 million will be spent on capital works projects:

- \$13.69 million on road projects. The more significant road reconstruction works include Eighth Street between Madden Avenue and Orange Avenue (Mildura), Rodger Street (Mildura), Eighth Street between Walnut Avenue and Railway Line (Mildura), Industrial Court between Koorlong Avenue and end of court bowl (Irymple), and Koorlong Avenue between Aurora Street & Calder highway (Irymple)
- \$2.14 million on parks, open space and streetscapes. The more significant projects include upgraded equipment Park for Play, beautification of the Mildura entrance from the George Chaffey Bridge, Tracks and Trails stage 2 and the completion of Mildura riverfront precinct redevelopment crib wall
- \$0.53 million on recreational, leisure and community facilities. The more significant project is the replacement of the main pool filters at the Mildura Waves
- \$3.03 million on land, building and building improvement projects. The more significant projects include purchase of land, new public toilet facility at Mildura South, Energy works at the Alfred Deakin centre and outdoor pool building improvements

The Statement of Capital Works can be found in Section 3 and further details on the capital works budget can be found in Sections 6 and 12.

Initiatives

Strategic Objective 1: Community

Community development activities with aged community

Develop new storage facility for clubs at Mildura recreation reserve

Contribution to Hands Up Mallee to deliver a youth engagement and leadership program

Strategic Objective 2: Environment

The completion of the Benetook Avenue drainage spurline between Fifteenth Street and Fourteenth Street is expected

Mildura East growth area - drainage strategy and strategic framework

Mildura planning scheme review

Heritage strategic review – Stage 1

Retail strategy / Special Use Zone review

Energy efficiency upgrades for Benetook Avenue depot and Alfred Deakin Centre

Strategic Objective 3: Council

Council is required to undertake an annual audit program conducted by independent external auditors to verify Council has robust systems and processes in place.

Major Initiatives

Strategic Objective 1: Community

Community Health & Wellbeing Plan 2017-2021 including state of the Mildura region's health report

Strategic Objective 2: Environment

Albert Street to Sixteenth Street stormwater drain design and construction

Mildura South stormwater drainage spurlines

Stormwater drainage rail crossings to coincide with Murray Basin rail upgrade project

Commencement of the rehabilitation of the Mildura landfill through construction of the cap. This is the first stage of the ongoing aftercare and rehabilitation plan to protect from any potential environment impacts due to landfilling activities.

Construction of the Ouyen transfer station at the Ouyen landfill site. The transfers station will provide the infrastructure for more effective and efficient diversion of waste from landfill.

Relocation of the Aroundagain receivables facility prior to the weighbridge. This will create a better opportunity for Council, in conjunction with the Christie Centre, to divert more waste to landfill.

Road reconstruction works of Eighth Street between Madden Avenue and Orange Avenue (Mildura) Rodger Street (Mildura), Eighth Street between Walnut Avenue and Railway Line (Mildura), Industrial Court between Koorlong Avenue and end of court bowl (Irymple), and Koorlong Avenue between Aurora Street and Calder Highway (Irymple).

Strategic Objective 3: Economy

Funds provided to Mildura Regional Development to achieve economic outcomes for the community.

Strategic Objective 4: Council

Review Procurement Strategy

The rate rise

The base average rate will rise by 2.0% in line with the order by the Minister for Local Government in December 2016 under the Fair Go Rates System.

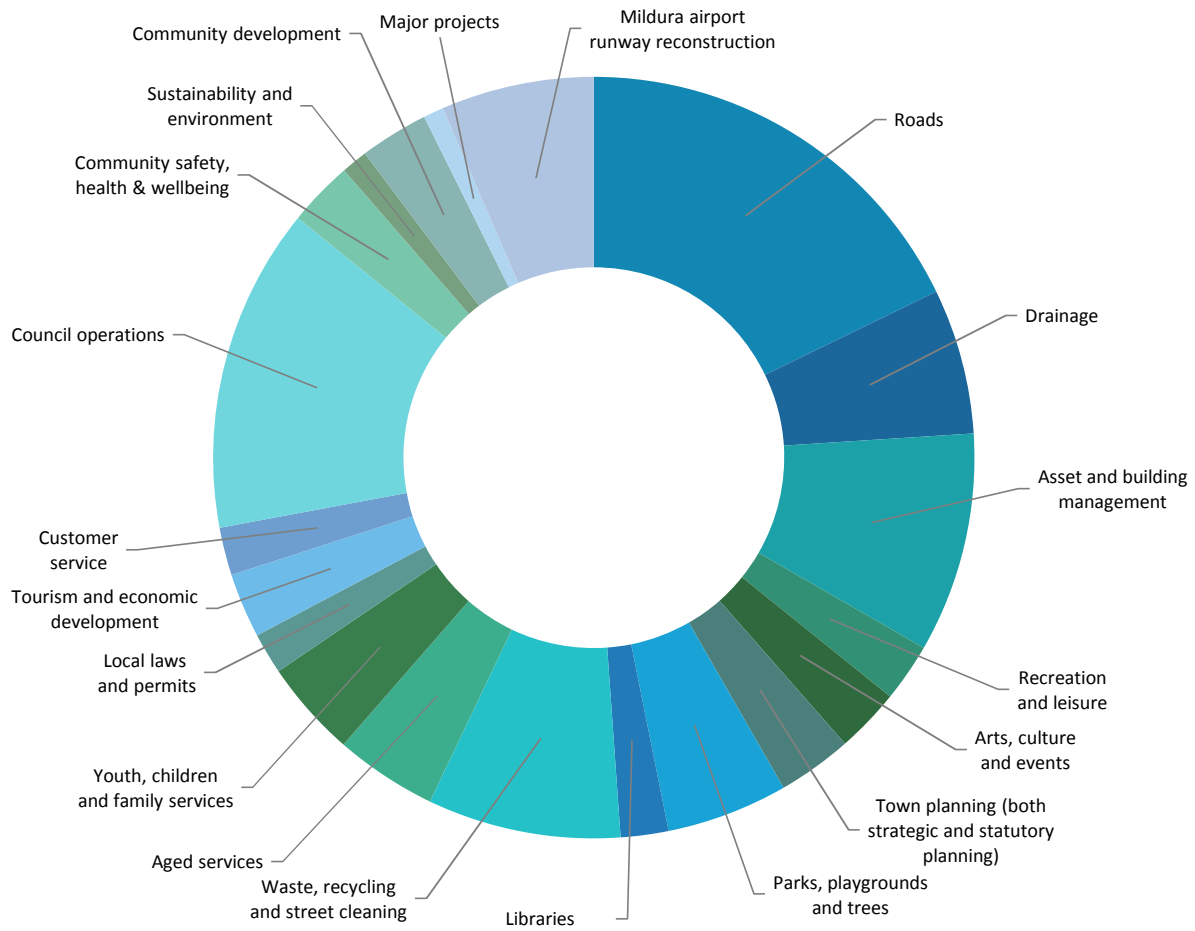
The Fair Go Rates System (FGRS) introduced the capping of average rates increases by Victorian Councils to the forecast movement of 2.0% in the Consumer Price Index (CPI) of Victoria. Irrespective of this, Mildura Rural City Council has been working hard to minimise the rate increase for 2017/18 in acknowledgement of community capacity to pay.

As a direct outcome of this ongoing effort to identify savings in a financially sustainable manner, there has been a steady decline in the rate increases over the last four years. Rate charges have decreased from 6.00% in 2012/13 to 2.5% in 2016/17. A number of Victorian councils have chosen to apply to the Essential Services Commission (ESC) for a variation, whereas we have chosen not to submit an application to the (ESC) for a variation of the FGRS rate due to the community's capacity to pay.

For every \$100 in taxes paid by Victorian residents, only \$3.50 is collected through rates by local government. The remaining \$96.50 is paid directly to the state and federal governments.

Council expenditure allocations

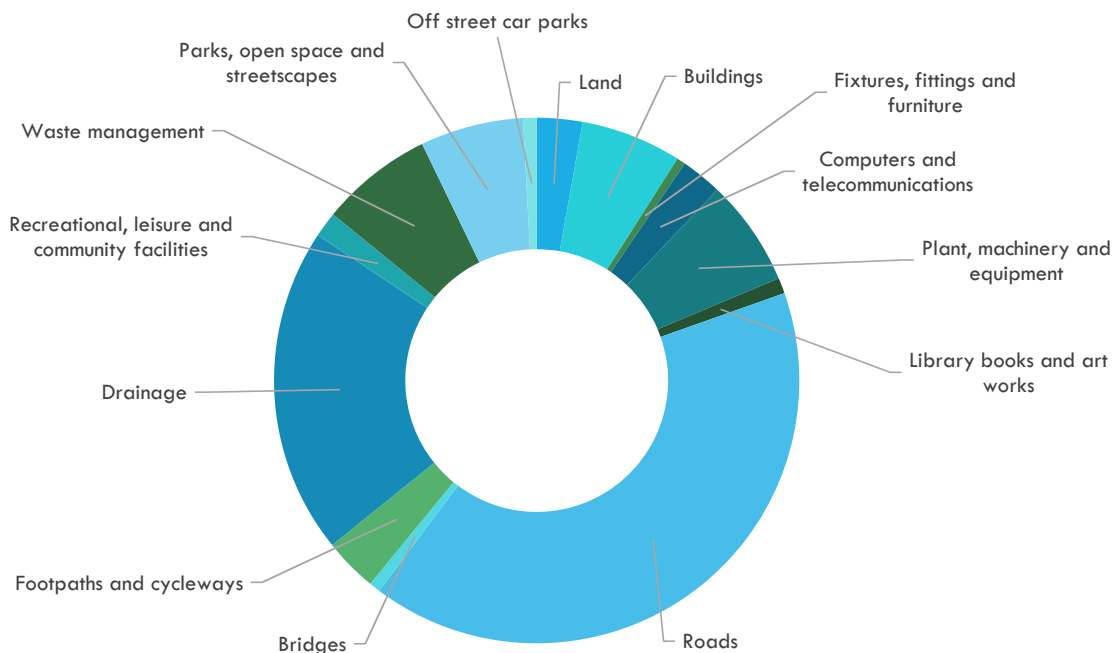
The below chart provides an indication of how we allocate our expenditure across the main services that we deliver. It shows how much is allocated to each service area for every \$100 that Council spends.



Key budget statistics

- Adjusted underlying result: Surplus of \$0.34 million (2016/17 = Deficit of \$4.64 million)
The Victorian Grants Commission (VGC), will be prepaying half of Council's 2017/18 allocation by the end of June 2017. This is merely a timing difference and has no overall effect on Council's 2017/18 grant allocation from VGC
(Refer analysis of operating budget in Section 10.1)
(Note: underlying operating result is an important measure of financial sustainability as it excludes income which is to be used for capital, from being allocated to cover operating expenses)
- Cash result: \$8.32 million Deficit (2016/17 = \$13.98 million Deficit)
(Refer statement of cash flows in Section 3)
This is the net funding result after considering the funding requirements to meet loan principal repayments and the reserve transfers
- Total capital works program of \$33.69 million
 - \$24.08 million from Council operations (rates funded)
 - \$ 0.03 million from external contributions
 - \$ 0.51 million from asset sales
 - \$ 4.54 million from external grants
 - \$ 4.53 million from cash and reserves
 (Refer Funding Sources 12.2)

Capital works expenditure by asset class



Budget influences

As a result of the city's demographic profile, there are a number of budget implications in the short and long term as follows:

- Mildura Rural City Council encompasses 22,330 square kilometres, which is almost 10% of the state
The vast area increases service delivery costs when compared to metropolitan Councils and resourcing ratios are higher as a result, because services need to be accessible to all as far as practicable
- The city is substantially developed and is experiencing only a small increase in property numbers. The budget implications arise due to the need to replace important infrastructure such as drainage. These costs cannot be passed on to developers and are paid for from rates. The rates received from new dwellings do not offset the significant infrastructure costs

- 17.5% of our ratepayers are entitled to the pensioner rebate. As pensioners are often asset rich but income poor, the adoption of significant rate increases has a real impact on the disposable income of a significant proportion of our community

External influences

The preparation of the budget is influenced by the following external factors:

- The Victorian Grants Commission (VGC), will be prepaying half of Council's 2017/18 allocation by the end of June 2017. This is merely a timing difference and has no overall effect on Council's 2017/18 grant allocation from VGC
- Indexation of Victorian Grants Commission funding has been frozen for the past three years. Indexation is due to be reinstated in the 2017/18 year
- Increases in the levy payable to the state government upon disposal of waste into landfill, resulting in additional waste tipping costs. In 2008/09 the domestic levy charge was \$7.00 per tonne and the commercial levy charge was \$13.00 per tonne. In 2017/18, the domestic levy charge is \$31.84 per tonne and the commercial levy charge is \$55.69 per tonne. (2016/17 charges were \$31.12 per tonne and \$54.41 per tonne respectively). This has added to Council's costs
- The Victorian Government has introduced a cap on rate increases from 2016/17. The cap for 2017/18 has been set at 2.0%, which is based on the state-wide CPI forecast for the 2017/18 year
- 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 85% of all local roads across Australia and more than 30% of the all Australian public assets including, bridges, parks, footpaths, drainage and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels
- The fire services property levy will continue to be collected by Council on behalf of the state government with the introduction of the *Fire Services Property Levy Act 2012*

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:

- Increase in depreciation expense has meant our asset renewal requirements have increased by \$0.57 million in 2017/18
- The maintenance costs associated with the Mildura riverfront precinct redevelopment and Langtree Avenue connection
- Reviews of our services have found costs savings which will assist with ongoing financial sustainability

Cost shifting

A significant issue for this council and all councils is the cost shifting from the state and federal governments onto local government. Cost shifting occurs when commonwealth and state programs transfer responsibilities to local government with insufficient funding or grants which don't keep pace with delivery costs.

Recent examples of this include imposing a waste levy on each tonne of landfill; increasing costs of providing services such as maternal and child health, school crossing supervision, home care and being responsible for weeds on roadsides just to name a few.

Type 1: Cost shifting for specific services

Examples:

1. Waste levy increase of \$0.72 million from 2011/12 to 2017/18
2. Library services - \$0.56 million increase in delivery costs from 2011/12 to 2017/18
3. Maternal and child health - \$0.24 million increase in delivery costs from 2011/12 to 2017/18
4. School Crossing Supervision - \$0.27 million increase in delivery costs from 2011/12 to 2017/18

Loss of funding in general

Examples of funding loss to our Council includes:

- A freeze on indexation of the federal financial assistance grants. The Commonwealth announced in its 2014/15 budget that it will pause indexation of the total national pool of financial assistance grants to local government for three years (2014/15, 2015/16, 2016/17). The cumulative impact on Mildura Rural City Council for the three years totals \$5.39 million.
- Statutory fees that prohibits full cost recovery for example Planning fees (set by the State and had been frozen for most of the past 14 years)
- Discontinuing funding of \$0.86 million (2014/15) for Healthy Together Mildura.

Levies

The state government domestic landfill levy has increased from \$7.00 per tonne in 2008/09 to \$31.84 per tonne in 2017/18. The increase from 2016/17 to 2017/18 results in the waste service charge incorporating kerbside collection and recycling increasing by 3.6% per property.

The commercial levy has increase from \$13.00 per tonne in 2008/09 to \$55.69 per tonne in 2016/17. The increase from 2015/16 is approximately 2.4%. The total landfill levy for Mildura Rural City Council in 2016/17 is \$1.42 million.

Mildura region demographics

Mildura Rural City Council is located in the north west of the state of Victoria. The municipality covers an area of 22,330 square kilometres and comprises the former City of Mildura and the former shires of Mildura and Walpeup.

Population

In 2015, the preliminary estimated resident population of Mildura Rural City Council was 53,015. (Source: Australian Bureau of Statistics, Estimated Resident Population).

Ageing population

Mildura Rural City Council's population is ageing and has seen a decline in those aged between 5 to 14 years and 30 to 49 years, as well as population increases in those aged between 50 and 54 years and 60 to 69 years.

Cultural diversity

Mildura Rural City Council is a culturally and linguistically diverse municipality. Many different cultural groups live in our region.

Of the Mildura Rural City Council's population, 84.5% of people were born in Australia. There was 1.8% born in the United Kingdom, 1.3% in Italy and there are also 1,432 Indigenous Australians. The number of people who speak a language other than English is 7.9%. (Source: Australian Bureau of Statistics, Census of Population and Housing).

Education and occupation

The Mildura Rural City Council has a diverse range of educational institutions, including the La Trobe University Mildura Campus, Sunraysia Institute of TAFE plus 38 schools and multiple other training providers.

Year 12 or equivalent has been achieved by 31.6% of the population and 68.7% have completed Year 10 or higher. (Source: Department of Education and Training, Summary Statistics Victorian Schools).

The main occupations of residents in our region include retail trade 13.6%, health care and social assistance 11.9% and agriculture, forestry and fishing 11.1%. The proportion of residents working in agriculture, forestry and fishing exceeds the state average of 3.5%.

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.

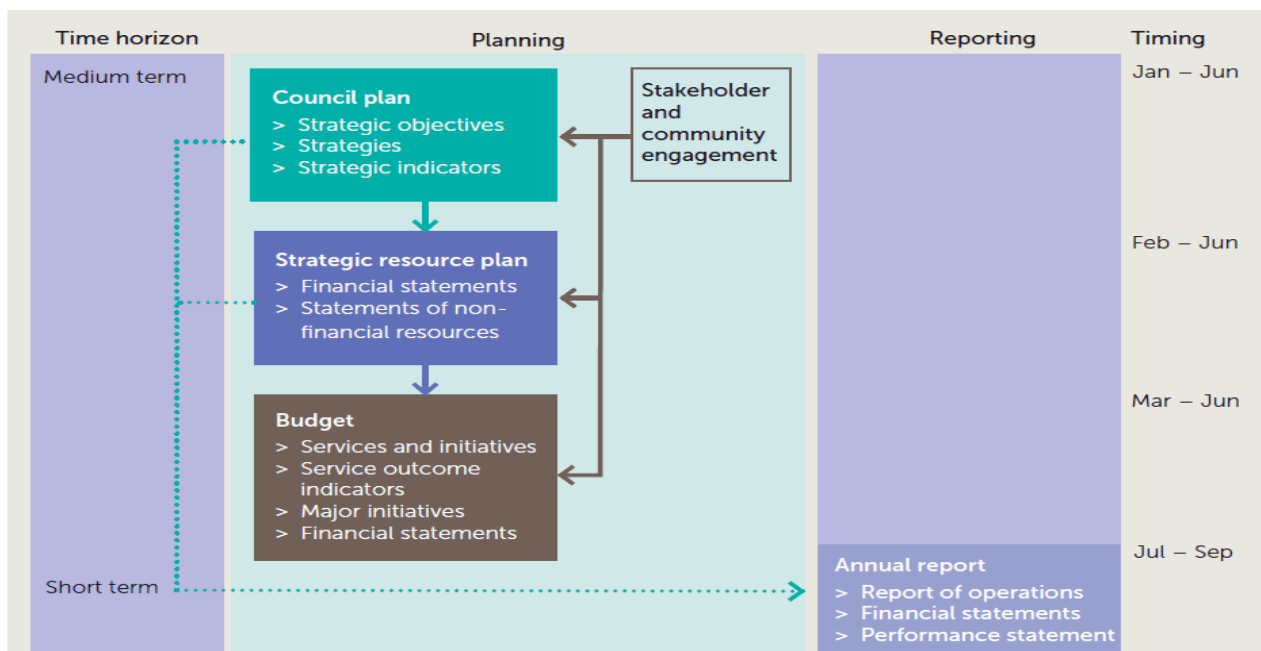
- 1 Links to Council plan
- 2 Services and service indicators
- 3 Financial statements
- 4 Financial performance indicators
- 5 Grants and borrowings
- 6 Detailed list of capital works
- 7 Rates and charges

1. Link to the Community and Council Plan

This section describes how the annual budget links to the achievement of the Community and 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 2030), medium term (Community and Council Plan) and short term (annual budget) and then holding itself accountable (annual report).

1.1 Planning and accountability framework

The Strategic Resource Plan is part of and prepared in conjunction with the Community and Council Plan, and is a rolling four year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Community and 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 Community and Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

In addition to the above, Council has a long term plan (Vision 2030) which articulates a community vision, mission and values. The Community and 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 Community and 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

Making this the most liveable, people friendly community in Australia

Our purpose

Promote the social, economic, environmental and cultural wellbeing, now and for the future through effective governance and community engagement

Our Principles

Leadership

By providing clear direction through strategies and plans, Council will achieve agreed outcomes for the community

Customers

Council is here to provide services to the whole municipality and therefore our community should have a say in what we do and how we do it

Systems Thinking

Council recognises that achieving excellent outcomes for our community is done through all parts of the organisation working together effectively and with other levels of government and the wider community

People

By involving and developing people, Council enhances commitment, performance and working relationships to improve organisational outcomes

Continuous Improvement

To remain relevant and capable of producing excellent results, our organisation needs to continually learn and adapt

Information and Knowledge

Council will make the best quality decisions when effort is spent to collect and present all objective relevant data and information

Variation

By addressing the underlying factors that cause our processes to deliver inconsistent or unpredictable outcomes (variation), Council's customers will receive the highest standards of service

Corporate and Social Responsibility

Council will manage its operations to comply with the law and ethical standards and to produce an overall positive impact on our community

Sustainable Results

To deliver sustainable results, Council must have a culture that promotes accountability through all levels of the organisation

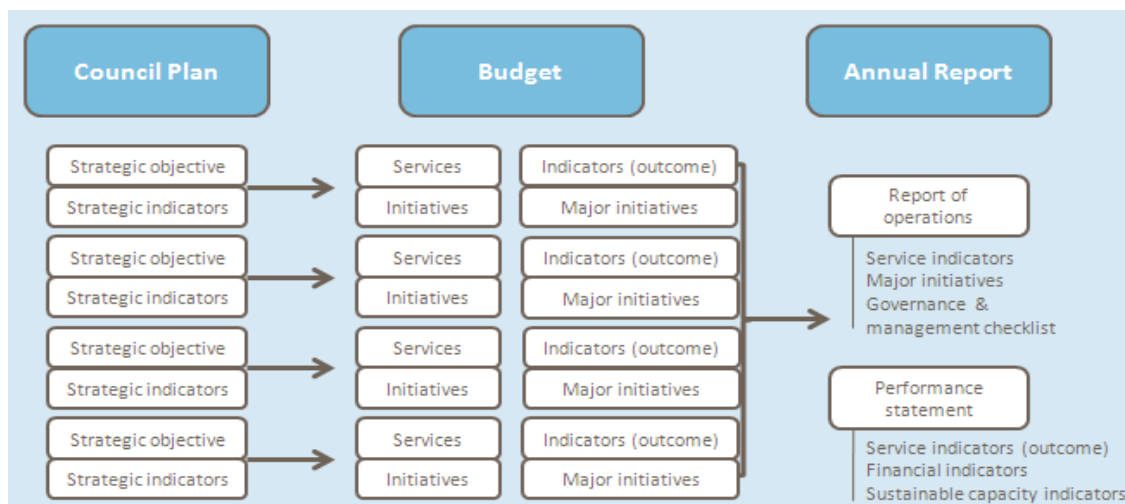
1.3 Strategic objectives

Council delivers activities and initiatives under 33 major service categories. Each contributes to the achievement of one of the four strategic objectives set out in the Community and Council Plan for the 2017-21 years. The following table lists the four strategic objectives as described in the Community and Council Plan.

Strategic Objective	Description
1. Community	We will create a safe, supportive place to live, where diversity and lifestyle opportunities are enhanced.
2. Environment	We will create and promote, sustainable natural and built environments.
3. Economy	We will encourage diverse and sustainable economic development that provides growth in jobs, investment and quality of life.
4. Council	We will manage resources in a sustainable manner to provide services that are relevant, of a high standard and respond to identified community needs

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 Community and 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 initiatives, major initiatives and service performance outcome indicators in the budget and report against them in its annual report to support transparency and accountability. The relationship between the accountability requirements in the Community and 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: Community

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

Services

Service area	Description of services provided	Expenditure
		(Revenue) Net Cost \$'000
Aged & disability services	This service provides a range of home and community care services for the aged and people with a disability including home care, personal care, respite care, home maintenance and planned activity groups.	5,970 <u>(3,979)</u> 1,991
Community health	This service provides family oriented support services including universal and enhanced maternal and child health and immunisation.	1,678 <u>(822)</u> 856
Early years	Provides family day care, centre based child care and other Early years planning and programs such as Best Start and supported playgroups.	2,718 <u>(2,182)</u> 536
Youth services	This service provides youth oriented services including education programs, personal development programs, and health & safety programs.	944 <u>(473)</u> 471
Environmental health	This service protects the community's health and well-being by coordination of regulatory services of premises for food safety , accommodation, hair and beauty, skin penetration businesses, tobacco retailers, smoke free legislation and wastewater disposal. The service also works to rectify any public health concerns relating to unreasonable noise emissions, air quality issues and smells etc.	719 <u>(405)</u> 314
Arts and culture	This service provides arts and culture activities throughout the municipality. With the delivery of visual and performing arts programs and services at Mildura Arts Centre across gallery and heritage, community cultural development, marketing and development (including customer service/box office ticketing, café and theatre) and technical services. The presentation of an entrepreneur program in both the visual and performing arts through funding from Arts Victoria, as well as the venue hires of the theatre auditorium and foyer spaces for local and commercial organisation. This service also includes overseeing Mildura's most important heritage building Rio Vista Historic House, as well as Mildura Station Homestead and venue hires of woolshed and cottage.	2,591 <u>(1,206)</u> 1,385

Service area	Description of services provided	Expenditure
		(Revenue) Net Cost \$'000
Libraries	This service provides public libraries at four locations plus the mobile library service to eight remote locations. It provides a customer focused service that caters for the cultural, educational and recreational needs of residents and visitors. The service also provides a focal point for the community where they can meet, relax and enjoy the facilities, programs and services offered.	2,356 <u>(423)</u> 1,933
Recreation and sport	This service includes management of recreation facilities (wet and dry) including aquatic facilities , facility redevelopment, provision of grant funding for grass roots participation.	2,559 <u>(232)</u> 2,327
Community development	This service has the responsibility to support and develop community initiatives listed in individualised, township based community plans and to strengthen local community's capacity to drive its own growth, economic, social and physical development. The service is a conduit between Council services and the wider community.	2,166 <u>0</u> 2,166
Social development and projects	This service has the responsibility to frame and respond to the challenges of social inclusion across a broad range of areas. It is the responsibility of this service to ensure that issues of a social policy nature are responded to appropriately by Council. The area also manages a broad range of specific project based initiatives including Advancing Country Towns, Northern Mallee Community Partnership and Community safety.	766 <u>(557)</u> 209
Animal management/Local laws	This service provides staff at school crossings throughout the municipality to ensure that all pedestrians, but mainly school aged children, are able to cross the road safely. It maintains and improves the health and safety of people, animals and the environment providing animal management services including a cat trapping program, a dog and cat collection service, a lost and found notification service, a pound service, a registration and administration service, an after hours service and an emergency service. It also provides education, regulation and enforcement of the general local law and relevant state legislation.	1,624 <u>(1,359)</u> 265

Major initiatives

- 1) Community Health & Wellbeing Plan 2017-2021 including state of the Mildura Region's Health report

Initiatives

- 2) Community development activities with aged community
- 3) Develop new storage facility for clubs at Mildura recreation reserve
- 4) Contribution to Hands Up Mallee to deliver a youth engagement and leadership program

Service performance outcome indicators

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

Service	Indicator	Performance Measure	Computation
Home and community care	Participation	Participation in Home and community care (HACC) service (Percentage of the municipal target population who receive a HACC service)	[Number of people that received a HACC service / municipal target population for HACC services] x100
		Participation in HACC service by culturally and linguistic diverse (CALD) people (Percentage of the municipal target population in relation to CALD people who receive a HACC service)	[Number of people that received a HACC service / Municipal target population for HACC services] x100
Maternal and child health	Participation	Participation in the maternal and child health (MCH) service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
		Participation in MCH service by aboriginal children (Percentage of aboriginal children enrolled who participate in the MCH service)	[Number of aboriginal children who attend the MCH service at least once (in the year) / Number of aboriginal children enrolled in the MCH service] x100
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100
Aquatic facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / municipal population
Animal management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100

2.2 Strategic Objective 2: Environment

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

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Engineering services	This service undertakes design, tendering, contract, project management, and supervision of various infrastructure works within Council's capital works program. The service also approves and supervises private development activities such as subdivisions and infrastructure associated with unit developments.	2,129 <u>(41)</u> 2,088
Asset management	This service prepares long term maintenance management programs for Council's infrastructure assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These assets include road and drainage networks, municipal buildings, pavilions and other recreational equipment and outdoor spaces.	1,536 <u>0</u> 1,536
Works and infrastructure services	This service inspects and maintains Council's main civil infrastructure assets in a sustainable and prioritised manner to a defined service level. These include roads , laneways, car parks, footpaths, shared/bike paths and Council's drainage network. The service also includes delivery of civil capital works projects, plus inspection and maintenance of VicRoads arterial roads located within the municipality.	6,883 <u>(1,177)</u> 5,706
Statutory planning	The statutory planning service processes all planning applications, provides advice and makes decisions about development proposals which require a planning permit, as well as representing Council at the Victorian Civil and Administrative Tribunal where necessary. It monitors the Council's planning scheme as well as preparing major policy documents shaping the future of the city. It also prepares and processes amendments to the Council planning scheme and carries out research on demographic, urban development, economic and social issues affecting Council.	1,352 <u>(636)</u> 716
Building maintenance	This service is responsible for the maintenance, management and strategic planning for Council's building, land, property leases and licenses.	5,989 <u>(329)</u> 5,660
Parks services	This service is divided into several operational units including tree pruning, planting, removal of vegetation, planning and street tree strategies. It provides for the management of conservation and parkland areas, and other areas of environmental significance.	5,315 <u>(24)</u> 5,291
Waste management	This service provides waste collection and waste management services including kerbside garbage and recycling collection, the operation of three landfills and eight rural transfer stations, litter bin collection, street sweeping, bin maintenance, and event bins.	8,198 <u>(1,376)</u> 6,822
Building and enforcement	This service provides statutory building services to the Council community including processing of building permits, emergency management responsibilities, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	683 <u>(394)</u> 289

Service area	Description of services provided	Expenditure
		(Revenue)
		Net Cost
		\$'000
Environmental sustainability	This service develops, coordinates and implements environmental policy, plans, strategies and initiatives and works with other services to improve Council's environmental performance. Reducing energy and water usage within Council operations, protecting and enhancing Council managed natural areas and roadsides, and educating the community are key priority areas for environmental sustainability.	594 <u>0</u> 594
Strategic planning	Strategic planning monitors Council's planning scheme as well as consulting and preparing major policy documents shaping the future of the city. It also prepares and processes amendments to the Council planning scheme and carries out research on demographic, urban development, economic and social issues affecting Council.	1,038 <u>0</u> 1,038

Major initiatives

- 5) Albert Street to Sixteenth Street stormwater drain design and construction
- 6) Mildura South stormwater drainage spurlines
- 7) Stormwater drainage rail crossings to coincide with Murray Basin Rail Upgrade project
- 8) Commencement of the rehabilitation of the Mildura Landfill through construction of the cap. This is the first stage of the ongoing aftercare and rehabilitation plan to protect from any potential environment impacts due to landfilling activities
- 9) Completion of the Benetook Drainage spurline between Fourteenth Street and Fifteenth Street
- 10) Construction of the Ouyen transfer station at the Ouyen landfill site. The transfers station will provide the infrastructure for more effective and efficient diversion of waste from landfill
- 11) Relocation of the Aroundagain receivables facility prior to the weighbridge. This will create a better opportunity for Council, in conjunction with the Christie Centre, to divert more waste to landfill
- 12) Road reconstruction works of Eighth Street between Madden Avenue and Orange Avenue (Mildura) Rodger Street (Mildura), Eighth Street between Walnut Avenue and Railway Line (Mildura), Industrial Court between Koorlong Avenue and end of court bowl (Irymple), and Koorlong Avenue between Aurora Street & Calder Highway (Irymple).

Initiatives

- 13) Mildura East growth area – drainage strategy and strategic framework
- 14) Mildura planning scheme review
- 15) Heritage strategic review – Stage 1
- 16) Retail strategy / Special use zone review
- 17) Energy efficiency upgrades - Benetook depot and Alfred Deakin Centre

Service performance outcome indicators

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

Service	Indicator	Performance Measure	Computation
Statutory planning	Decision making	Council planning decisions upheld at Victorian Civil Administration Tribunal (VCAT) (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.

2.3 Strategic Objective 3: Economy

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

Services

Service area	Description of services provided	Expenditure
		(Revenue) Net Cost \$'000
Economic development and tourism	<p>The Economic development and tourism service assists the organisation to:</p> <ul style="list-style-type: none"> • facilitate growth within Council by working with industry and business to grow/sustain existing business and develop new investment opportunities • encourage and form strategic alliances with key stakeholders in industry and government to help build a vibrant and sustainable community • commit to working in partnership with Mildura Regional Development to maximise economic development within the Council region through specialised projects and initiatives • through facilitation of tourism enquiries and booking of accommodation, the Visitor Information Centre (VIC) is responsible for assistance and providing specialised services that are tailored to meet customer and client needs 	<p>2,956 <u>(223)</u> 2,733</p>
Events	<ul style="list-style-type: none"> • The business conferencing and event services are responsible for assistance and facilitation of business enquiries, events and conferencing. Services are specialised and tailored to meet customer and client needs 	<p>731 <u>0</u> 731</p>

Major initiatives

18) Funds provided to Mildura Regional Development to achieve economic outcomes for the community.

2.4 Strategic Objective 4: Council

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

Services

Service area	Description of services provided	Expenditure
		(Revenue) Net Cost \$'000
Chief executive office	This area of governance includes the Mayor, Councillors, Chief Executive Officer and associated support.	1,729 <u>0</u> 1,729
Organisational development	This service provides Council with strategic and operational organisation development support. The service develops and implements strategies, policies and procedures through the provision of human resource, industrial relations, and occupational health and safety services. The service also assists managers to determine and progress toward future structures, capability and cultures in their service units. It also includes the payment of salaries and wages to Council employees.	2,107 <u>(186)</u> 1,921
Marketing and communications	This service works with all areas of the organisation to ensure the community is informed about and involved in Council decisions, services, projects and facilities. Key tasks include media liaison, online communications, website management, publication development, graphic design, advertising and marketing.	629 <u>0</u> 629
Customer service	Customer service is the first point of contact the public has with Council and acts as the interface between the organisation and the community. This service provides face-to-face service in three Council service centres, call centre operations, processes customer requests and payments and issues permits and receipts. Customer service staff also provide internal administrative support to the whole organisation.	1,238 <u>(22)</u> 1,216
Financial services	This service predominantly provides financial based services to both internal and external customers including the management of Council's finances, raising and collection of rates and charges, and valuation of properties throughout the municipality.	1,770 <u>(361)</u> 1,409
Information systems	This service enables and supports the information and communication technology (ICT) needs of all of Council. This encompasses all mobile and fixed voice, data record management, GIS and software applications across all sites and field operations to all staff enabling the timely and efficient delivery of services to the community.	3,954 <u>0</u> 3,954
Risk and emergency management	This area provides insurance, business risk management and business continuity services. It also provides leadership in emergency management through planning for disaster emergencies and coordinating emergency services and support agencies in their planning and response to emergencies.	1,161 <u>(180)</u> 981
Governance	This service provides a range of governance and statutory services. Services include legislative compliance, maintenance of public registers and coordination of Council meetings, coordination of legal services, property citizenship and leasing matters.	1,194 <u>(304)</u> 890

Service area	Description of services provided	Expenditure
		(Revenue) Net Cost \$'000
Procurement and fleet	This service purchases and maintains Council vehicles, plant and equipment to meet functionality and safety needs and to maximise the performance and minimise operational cost of the fleet. In addition, it also provides procurement and contracting of services.	4,332 (6,683) (2,351)

Major initiatives

19) Review procurement strategy.

Initiatives

20) Council is required to undertake an annual audit program conducted by independent external auditors to verify Council has robust systems and processes in place.

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

2.7 Performance Statement

The service performance indicators detailed in the preceding pages will be reported on in the performance statement, which is prepared at the end of the year as required by Section 132 of the Act and included in the 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.

2.8 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Community	12,453	24,091	(11,638)
Environment	29,740	33,717	(3,977)
Economy	3,464	3,687	(223)
Council	10,378	18,114	(7,736)
Total services and initiatives	56,035	79,609	(23,574)
Other non-attributable	16,489		
Deficit before funding sources	72,524		
Funding sources:			
Rates & charges	66,550		
Capital grants	4,254		
Total funding sources	70,804		
Surplus for the year	(1,720)		

3. Financial Statements

This section presents information in regard to the financial statements. 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
- 3.7 Budgeted Operating Income Statement

3.1 Comprehensive Income Statement

For the four years ending 30 June 2021

	Forecast		Strategic Resource Plan		
	Actual	Budget	Projections		
	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000
Income					
Rates and charges	64,419	66,550	68,775	71,221	73,750
Statutory fees and fines	2,180	2,147	2,195	2,250	2,306
User fees	5,968	6,237	6,362	6,489	6,619
Grants - Operating	33,743	21,423	20,113	20,515	20,925
Grants - Capital	6,779	4,254	2,457	2,470	4,293
Contributions - monetary	1,181	869	877	887	897
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	307	310	316	324	332
Other income	4,880	4,739	4,796	4,870	4,945
Total income	119,457	106,529	105,891	109,026	114,067
Expenses					
Employee costs	45,148	45,673	47,454	49,305	51,228
Materials and services	42,834	40,566	32,578	33,364	34,517
Bad and doubtful debts	187	85	87	89	91
Depreciation and amortisation	19,090	19,663	20,253	20,858	21,484
Borrowing costs	1,181	1,151	1,123	1,073	1,015
Other expenses	1,105	1,111	1,136	1,164	1,193
Total expenses	109,545	108,249	102,631	105,853	109,528
Surplus/(deficit) for the year	9,912	(1,720)	3,260	3,173	4,539
Other comprehensive income					
Items that will not be reclassified to surplus or deficit in future periods					
Net asset revaluation increment /(decrement)	5,000	5,000	5,000	5,000	5,000
Share of other comprehensive income of associates and joint ventures	10,826	8,882	345	356	366
Total comprehensive result	25,738	12,162	8,605	8,529	9,905

3.2 Balance Sheet

For the four years ending 30 June 2021

	Forecast		Strategic Resource Plan		
	Actual	Budget	Projections		
	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000
Assets					
Current assets					
Cash and cash equivalents	24,524	9,361	10,802	11,908	13,039
Trade and other receivables	6,291	6,408	6,691	6,761	6,830
Other financial assets	10,271	10,271	10,271	10,271	10,271
Inventories	805	821	839	860	882
Other assets	557	568	581	596	611
Total current assets	42,448	27,429	29,184	30,396	31,633
Non-current assets					
Trade and other receivables	5,125	5,049	4,739	4,416	4,080
Investments in subsidiary	41,782	50,664	51,009	51,365	51,731
Property, infrastructure, plant & equipment	719,710	737,437	743,547	749,888	758,682
Intangible assets	6,229	6,229	6,229	6,229	6,229
Total non-current assets	772,846	799,379	805,524	811,898	820,722
Total assets	815,294	826,808	834,708	842,294	852,355
Liabilities					
Current liabilities					
Trade and other payables	5,656	5,656	5,656	5,656	5,656
Trust funds and deposits	1,967	1,967	1,967	1,967	1,967
Provisions	11,182	11,618	12,071	12,542	13,031
Interest-bearing loans and borrowings	711	813	1,089	1,148	3,207
Total current liabilities	19,516	20,054	20,783	21,313	23,861
Non-current liabilities					
Provisions	17,868	17,495	17,150	16,825	17,640
Interest-bearing loans and borrowings	19,767	18,954	17,865	16,717	13,510
Total non-current liabilities	37,635	36,449	35,015	33,542	31,150
Total liabilities	57,151	56,503	55,798	54,855	55,011
Net assets	758,143	770,305	778,910	787,439	797,344
Equity					
Accumulated surplus	305,489	311,600	313,871	316,197	321,932
Reserves	452,654	458,705	465,039	471,242	475,412
Total equity	758,143	770,305	778,910	787,439	797,344

3.3 Statement of Changes in Equity

For the four years ending 30 June 2021

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2016/2017 Forecast				
Balance at beginning of the financial year	732,405	296,112	410,889	25,404
Comprehensive result	20,738	9,912	-	10,826
Net asset revaluation increment/(decrement)	5,000	-	5,000	-
Transfer to other reserves	-	(9,910)	-	9,910
Transfer from other reserves	-	9,375	-	(9,375)
Balance at end of the financial year	758,143	305,489	415,889	36,765
2017/2018 Budget				
Balance at beginning of the financial year	758,143	305,489	415,889	36,765
Comprehensive result	7,162	(1,720)	-	8,882
Net asset revaluation increment/(decrement)	5,000	-	5,000	-
Transfer to other reserves	-	(4,098)	-	4,098
Transfer from other reserves	-	11,929	-	(11,929)
Balance at end of the financial year	770,305	311,600	420,889	37,816
2018/2019 Strategic Resource Plan				
Balance at beginning of the financial year	770,305	311,600	420,889	37,816
Comprehensive result	3,605	3,260	-	345
Net asset revaluation increment/(decrement)	5,000	-	5,000	-
Transfer to other reserves	-	(4,128)	-	4,128
Transfer from other reserves	-	3,139	-	(3,139)
Balance at end of the financial year	778,910	313,871	425,889	39,150
2019/2020 Strategic Resource Plan				
Balance at beginning of the financial year	778,910	313,871	425,889	39,150
Comprehensive result	3,529	3,173	-	356
Net asset revaluation increment/(decrement)	5,000	-	5,000	-
Transfer to other reserves	-	(4,150)	-	4,150
Transfer from other reserves	-	3,303	-	(3,303)
Balance at end of the financial year	787,439	316,197	430,889	40,353
2020/2021 Strategic Resource Plan				
Balance at beginning of the financial year	787,439	316,197	430,889	40,353
Comprehensive result	4,905	4,539	-	366
Net asset revaluation increment/(decrement)	5,000	-	5,000	-
Transfer to other reserves	-	(4,187)	-	4,187
Transfer from other reserves	-	5,383	-	(5,383)
Balance at end of the financial year	797,344	321,932	435,889	39,523

3.4 Statement of Cash Flows

For the four years ending 30 June 2021

	Forecast		Strategic Resource Plan		
	Actual	Budget	Projections		
	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	64,335	66,481	68,696	71,131	73,658
Statutory fees and fines	2,180	2,147	2,195	2,250	2,306
User fees	6,176	6,491	6,622	6,756	6,894
Grants - operating	35,430	22,494	21,119	21,541	21,971
Grants - capital	7,118	4,467	2,580	2,594	4,508
Contributions - monetary	1,181	869	877	887	897
Interest received	1,178	1,292	1,295	1,314	1,334
Trust funds and deposits taken	6,000	6,000	6,000	6,000	6,000
Other receipts	3,702	3,447	3,501	3,556	3,611
Net GST refund / payment	1,962	2,463	1,813	1,865	1,862
Employee costs	(44,622)	(45,127)	(46,887)	(48,715)	(50,616)
Materials and services	(46,576)	(44,034)	(35,227)	(36,072)	(37,315)
Trust funds and deposits repaid	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
Other payments	(1,105)	(1,111)	(1,136)	(1,164)	(1,193)
Net cash provided by/(used in) operating activities	30,959	19,879	25,448	25,943	27,917
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(37,060)	(33,690)	(22,668)	(23,519)	(25,493)
Proceeds from sale of property, infrastructure, plant and equipment	(5,125)	510	521	534	547
Loan and advances made	500	-	-	-	-
Payments of loans and advances	2,117	-	76	310	323
Net cash provided by/ (used in) investing activities	(39,568)	(33,180)	(22,071)	(22,675)	(24,623)
Cash flows from financing activities					
Finance costs	(1,181)	(1,151)	(1,123)	(1,073)	(1,015)
Proceeds from borrowings	5,125	-	-	-	-
Repayment of borrowings	(2,470)	(711)	(813)	(1,089)	(1,148)
Net cash provided by/(used in) financing activities	1,474	(1,862)	(1,936)	(2,162)	(2,163)
Net increase/(decrease) in cash & cash equivalents	(7,135)	(15,163)	1,441	1,106	1,131
Cash and cash equivalents at the beginning of the financial year	31,659	24,524	9,361	10,802	11,908
Cash and cash equivalents at the end of the financial year	24,524	9,361	10,802	11,908	13,039

3.5 Statement of Capital Works

For the four years ending 30 June 2021

	Forecast		Strategic Resource Plan		
	Actual	Budget	Projections		
	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000
Property					
Land	1,732	944	500	515	530
Total land	1,732	944	500	515	530
Buildings	7,267	2,087	1,650	1,700	1,751
Total buildings	7,267	2,087	1,650	1,700	1,751
Total property	8,999	3,031	2,150	2,215	2,281
Plant and equipment					
Plant, machinery and equipment	2,954	2,220	2,287	2,356	2,427
Fixtures, fittings and furniture	422	181	186	192	198
Computers and telecommunications	1,109	848	873	899	926
Library books	604	325	335	345	355
Total plant and equipment	5,089	3,574	3,681	3,792	3,906
Infrastructure					
Roads	10,818	13,688	9,565	10,260	12,778
Bridges	1	229	12	12	12
Footpaths and cycleways	1,474	1,114	347	357	468
Drainage	3,778	6,773	3,976	3,891	4,008
Recreational, leisure and community facilities	1,590	530	546	562	579
Waste management	1,028	2,332	1,100	1,100	91
Parks, open space and streetscapes	4,003	2,139	1,203	1,239	1,276
Off street car parks	280	280	88	91	94
Total infrastructure	22,972	27,085	16,837	17,512	19,306
Total capital works expenditure	37,060	33,690	22,668	23,519	25,493
Represented by:					
New asset expenditure	7,973	7,194	1,675	1,666	2,165
Asset renewal expenditure	18,774	17,329	17,883	18,759	19,306
Asset expansion expenditure	6,099	7,775	1,196	1,190	1,547
Asset upgrade expenditure	4,214	1,392	1,914	1,904	2,475
Total capital works expenditure	37,060	33,690	22,668	23,519	25,493

3.6 Statement of Human Resources

For the four years ending 30 June 2021

	Forecast		Strategic Resource Plan		
	Actual	Budget	Projections		
	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000
Staff expenditure					
Employee costs - operating	45,148	45,673	47,454	49,305	51,228
Employee costs - capital	2,044	2,118	2,194	2,273	2,355
Total staff expenditure	47,191	47,791	49,648	51,578	53,583
	EFT	EFT	EFT	EFT	EFT
Staff numbers					
Employees	505.5	505.5	505.5	505.5	505.5
Total staff numbers	505.5	505.5	505.5	505.5	505.5

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

Department	Budget 2017/18 \$'000	Comprises	
		Permanent Full Time \$'000	Permanent Part Time \$'000
Asset services	3,717	3,377	340
Executive services	819	819	-
Community care services	8,440	3,039	5,401
Community futures	3,672	3,052	620
Community general manager	475	381	94
Corporate administration	2,631	2,387	244
Corporate general manager	356	356	-
Development general manager	356	356	-
Development services	3,594	2,692	902
Financial services	2,504	2,450	54
Information systems	1,677	1,510	167
Leisure & cultural services	5,384	4,296	1,088
Organisational development	1,600	1,304	296
Parks and waste services	5,614	5,332	282
Works & infrastructure services	4,294	4,294	-
Total permanent staff expenditure	45,133	35,645	9,488
Casuals and other expenditure	240		
Councillor allowances	300		
Capitalised labour costs	2,118		
Total staff expenditure	47,791		

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

Department	Budget FTE	Comprises	
		Permanent Full Time	Permanent Part Time
Asset services	33.6	30.0	3.6
Executive services	3.0	3.0	0.0
Community care services	108.8	36.0	72.8
Community futures	32.4	26.0	6.4
Community general manager	4.0	3.0	1.0
Corporate administration	29.0	26.0	3.0
Corporate general manager	2.0	2.0	0.0
Development general manager	2.0	2.0	0.0
Development services	36.9	26.0	10.9
Financial services	25.7	25.0	0.7
Information systems	16.0	14.0	2.0
Leisure and cultural services	56.3	45.0	11.3
Organisational development	13.1	10.0	3.1
Parks and waste services	64.8	61.0	3.8
Works and infrastructure services	52.0	52.0	0
Total permanent staff FTE	479.3	361.0	118.3
Casuals and other expenditure	1.3		
Capitalised labour costs	24.9		
Total staff FTE	505.5		

3.7 Budgeted Operating Income Statement

For the four years ending 30 June 2021

	Forecast		Strategic Resource Plan		
	Actual	Budget	Projections		
	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000
Income					
Rates and charges	64,419	66,550	68,775	71,221	73,750
Statutory fees and fines	2,180	2,147	2,195	2,250	2,306
User fees	5,968	6,237	6,362	6,489	6,619
Grants - operating	33,743	21,423	20,113	20,515	20,925
Contributions - monetary	253	344	351	360	369
Other income	4,880	4,739	4,796	4,870	4,945
Total Income	111,443	101,440	102,592	105,705	108,914
Expenses					
Employee benefits	45,148	45,673	47,454	49,305	51,228
Materials and services	42,833	40,566	32,578	33,364	34,517
Bad and doubtful debts	188	85	87	89	91
Depreciation and amortisation	19,090	19,663	20,253	20,858	21,484
Borrowing costs	1,181	1,151	1,123	1,073	1,015
Other expenses	1,105	1,111	1,136	1,164	1,193
Total Expenses	109,545	108,249	102,631	105,853	109,528
Surplus (Deficit) from operations	1,898	(6,809)	(39)	(148)	(614)
Grants - capital	6,779	4,254	2,457	2,470	4,293
Net gain on disposal of property, infrastructure, plant and equipment	307	310	316	324	332
Contributions - monetary (capital)	928	525	526	527	528
Surplus (deficit)	9,912	(1,720)	3,260	3,173	4,539
Other comprehensive income					
Items that will not be reclassified to surplus or deficit in future periods:					
Net asset revaluation increment / (decrement)	5,000	5,000	5,000	5,000	5,000
Share of net profits/(losses) of associates and joint ventures accounted for by the equity method	10,826	8,882	345	356	366
Total Comprehensive result	25,738	12,162	8,605	8,529	9,905

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.

Indicator	Measure	Notes	Forecast			Strategic			Trend +/-
			Actual 2015/16	Actual 2016/17	Budget 2017/18	Projections 2018/19	2019/20	2020/21	
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-11.1%	2.0%	-6.4%	0.3%	0.2%	-0.3%	+
Liquidity									
Working capital	Current assets / current liabilities	2	250.7%	217.5%	136.8%	140.4%	142.6%	132.6%	-
Unrestricted cash	Unrestricted cash / current liabilities		120.9%	69.1%	27.8%	32.1%	36.4%	37.1%	-
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	31.3%	31.8%	29.7%	27.6%	25.1%	22.7%	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		2.4%	5.7%	2.8%	2.8%	3.0%	2.9%	o
Indebtedness	Non-current liabilities / own source revenue		45.3%	48.6%	45.7%	42.6%	39.5%	35.6%	-
Asset renewal	Asset renewal expenditure / depreciation	4	77.2%	98.3%	88.1%	88.3%	89.9%	89.9%	+
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	5	71.2%	57.6%	65.4%	66.8%	67.2%	67.5%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.85%	0.85%	0.86%	0.84%	0.86%	0.88%	o
Efficiency									
Expenditure level	Total expenditure / no. of property assessments		\$3,196	\$3,859	\$3,859	\$3,567	\$3,656	\$3,761	+
Revenue level	Residential rate revenue / No. of residential property assessments		\$1,502	\$1,552	\$1,592	\$1,637	\$1,686	\$1,737	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		11.4%	11.4%	11.4%	11.4%	11.4%	11.4%	o

Key to Forecast Trend:

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

Notes to indicators

1 Adjusted underlying result – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Improvement in financial performance is expected over the period, although continued losses means reliance on Council's cash reserves or increased debt to maintain services. The 2017/18 year shows a deficit which is due to a timing difference due to the forward payment of 50% of the Victorian Grants Commission funding into 2016/17.

2 Working Capital - The proportion of current liabilities represented by current assets. Working capital is forecast to decrease in 2017/18 year due to a timing difference with the forward payment of 50% of the Victorian Grants Commission funding paid into 2016/17 and funding the capital program of carry forwards from 2016/17 into 2017/18. The trend in later years is to remain steady at an acceptable level.

3 Debt compared to rates - Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt.

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

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

5. Other budget information

This section presents other budget related information required by the Regulations.

This section includes the following statements and reports

- 5.1.1 Grants operating
- 5.1.2 Grants capital
- 5.1.3 Statement of borrowings

5.1.1 Grants operating - (\$12.320 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 36.5% or \$12.320 million compared to 2016/17. The most significant decrease to funding is in relation to Victorian Grants Commission (VGC), where half of the Council's 2017/18 allocation was brought forward to

Grants - operating	Forecast Actual 2016/17 \$'000	Budget 2017/18 \$'000	Variance \$'000
Recurrent - Commonwealth Government			
Family day care	208	202	(6)
Victorian Grants Commission	20,529	6,843	(13,686)
Recurrent - State Government			
Aged care	2,875	2,808	(67)
Arts and culture	190	190	-
Community health	40	45	5
Early years	251	249	(2)
Family day care	52	43	(9)
Libraries	361	362	1
Maternal and child health	693	693	-
Road maintenance	134	127	(7)
School crossing supervisor	100	100	-
Youth services	281	139	(142)
Primary care partnerships	331	332	1
Social development	192	194	2
Total recurrent grants	26,237	12,327	(13,910)
Non-recurrent - Commonwealth Government			
Early years	3	6	3
Non-recurrent - State Government			
Aged care	3	3	-
Airport	6,500	8,547	2,047
Arts and culture	28	-	(28)
Community safety	135	120	(15)
Environment	152	-	(152)
Recreation	210	-	(210)
Youth services	2	-	(2)
Social development	473	420	(53)
Total non-recurrent grants	7,506	9,096	1,590
Total operating grants	33,743	21,423	(12,320)

5.1.2 Grants capital (\$2.53 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 37% or \$2.53 million compared to 2016/2017 due mainly to specific funding for some large capital works projects ceasing. Section 6. "Capital Works Program" includes a more detailed analysis of the grants and contributions expected to be received during the 2017/2018 year. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included below.

Grants - capital	Forecast Actual 2016/17 \$'000	Budget 2017/18 \$'000	Variance \$'000
Recurrent - Commonwealth Government			
Roads to Recovery	4,179	3,620	(559)
<i>Recurrent - State Government</i>			
	-	-	-
Total recurrent grants	4,179	3,620	(559)
Non-recurrent - State Government			
Buildings	772	233	(539)
Plant, machinery and equipment	55	-	(55)
Roads	200	376	176
Footpaths and cycleways	769	-	(769)
Recreational, leisure and community facilities	666	-	(666)
Waste	138	25	(113)
Total non-recurrent grants	2,600	634	(1,966)
Total capital grants	6,779	4,254	(2,525)

5.1.3 Statement of Borrowings

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

	2016/17 \$'000	2017/18 \$'000
Total amount borrowed as at 30 June of the prior year	17,823	20,478
Total amount proposed to be borrowed	5,125	-
Total amount projected to be redeemed	(2,470)	(711)
Total amount of borrowings as at 30 June	20,478	19,767

6. Capital works program

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

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land	500	500	-	-	-	-	-	500	-
Buildings									
Arts centre upgrade	419	366	25	28	-	233	-	186	-
Mildura riverfront precinct redevelopment	-	-	-	-	-	-	-	-	-
Minor projects	-	-	-	-	-	-	-	-	-
Solar initiatives	170	-	-	170	-	-	-	170	-
Specific buildings	1,299	214	557	528	-	-	-	1,299	-
Sporting reserves master plan upgrade	35	-	-	-	35	-	-	35	-
Swimming pool upgrade program	164	-	89	75	-	-	-	164	-
Total Buildings	2,087	580	671	801	35	233	-	1,854	-
TOTAL PROPERTY	2,587	1,080	671	801	35	233	-	2,354	-

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PLANT AND EQUIPMENT									
Plant, machinery and equipment									
Asset condition inspections	60	-	60	-	-	-	-	60	-
Fleet replacement	2,000	-	2,000	-	-	-	-	2,000	-
Furniture and equipment acquisition	15	-	15	-	-	-	-	15	-
Swimming pool upgrade program	145	-	77	68	-	-	-	145	-
Total Plant, Machinery and Equipment	2,220	-	2,152	68	-	-	-	2,220	-
Fixtures, fittings and furniture									
Mildura CBD development works program	40	-	-	40	-	-	-	40	-
Minor projects	11	-	-	11	-	-	-	11	-
Swimming pool upgrade program	50	5	5	20	20	-	-	50	-
Waste management	80	-	-	80	-	-	-	80	-
Fixtures, Fittings and Furniture	181	5	5	151	20	-	-	181	-
Computers and telecommunications									
IT hardware/software	483	22	415	46	-	-	-	483	-
Total Computers and Telecommunications	483	22	415	46	-	-	-	483	-
Library books									
Library book acquisition program	255	-	255	-	-	-	-	255	-
Art works acquisition and conservation program	70	40	-	30	-	-	-	70	-
Total Library Books	325	40	255	30	-	-	-	325	-
TOTAL PLANT AND EQUIPMENT	3,209	67	2,827	295	20	-	-	3,209	-

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
Roads									
Asphalt	950	-	570	380	-	-	-	950	-
Blackspot (Vicroads)	122	-	-	122	-	122	-	-	-
Bus shelter	14	-	-	7	7	-	-	14	-
Capital works design	150	-	150	-	-	-	-	150	-
Disabled access improvements	61	-	49	12	-	-	-	61	-
Gravel resheeting	990	-	792	198	-	-	-	990	-
Intersections improvement	229	60	72	97	-	19	-	210	-
Kerb and channel	150	15	75	60	-	-	-	150	-
Major road upgrade	752	-	602	150	-	-	-	752	-
Recreation facilities	30	5	-	25	-	-	-	30	-
Resealing	1,867	-	1,867	-	-	-	-	1,867	-
Road rehab and reconstruction	2,616	-	1,363	1,253	-	-	-	2,616	-
Road safety works	145	14	87	44	-	-	-	145	-
Road upgrade and widening	705	70	-	635	-	235	-	470	-
Road to recovery reconstruction	1,291	-	923	368	-	1,291	-	-	-
Road to recovery resurfacing	1,129	-	757	372	-	1,129	-	-	-
Road to recovery gravel resheets	1,200	-	960	240	-	1,200	-	-	-
Total Roads	12,401	164	8,267	3,963	7	3,996	-	8,405	-
Bridges									
Specific building upgrade program	30	-	15	15	-	-	-	30	-
Total Bridges	30	-	15	15	-	-	-	30	-

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Footpaths and cycleways									
Footpath	378	38	189	-	151	-	-	378	-
Parks and natural area development	12	12	-	-	-	-	-	12	-
Total Footpaths and Cycleways	390	50	189	-	151	-	-	390	-
Drainage									
Parks and natural area development	90	-	90	-	-	-	-	90	-
Stormwater extension	4,234	3,718	441	30	45	-	-	4,234	-
Stormwater replacement and modification	790	-	632	158	-	-	-	790	-
Total Drainage	5,114	3,718	1,163	188	45	-	-	5,114	-
Recreational, leisure and community facilities									
Parks and natural area development	40	-	40	-	-	-	-	40	-
Solar initiatives	240	240	-	-	-	-	-	240	-
Swimming pool upgrade	250	-	238	-	12	-	-	250	-
Total Recreational, Leisure and Community Facilities	530	240	278	-	12	-	-	530	-
Waste management	2,055	504	175	1,296	80	-	-	2,055	-
Parks, open space and streetscapes									
Caravan park upgrade	144	-	121	23	-	-	-	144	-
Parks and natural area development	301	-	222	38	41	-	-	301	-
Parks irrigation	71	-	71	-	-	-	-	71	-
Playground equipment replacement	436	67	360	9	-	-	-	436	-
Recreation facilities	92	-	8	84	-	25	25	42	-
Specific building upgrade	24	-	4	19	1	-	-	24	-
Swimming pool upgrade	8	-	8	-	-	-	-	8	-
Total Parks, Open Space and Streetscapes	1,076	67	794	173	42	25	25	1,026	-
TOTAL INFRASTRUCTURE	21,596	4,743	10,881	5,635	337	4,021	25	17,550	-
TOTAL NEW CAPITAL WORKS 2017/2018	27,392	5,890	14,379	6,731	392	4,254	25	23,113	-

6.2 Works carried forward from the 2016/2017 year

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land	444	444	-	-	-	-	-	394	50
Total Land	444	444	-	-	-	-	-	394	50
TOTAL PROPERTY	444	444	-	-	-	-	-	394	50
PLANT AND EQUIPMENT									
Computers and telecommunications									
IT hardware/software	365	-	365	-	-	-	-	365	-
Total Computers and Telecommunications	365	-	365	-	-	-	-	365	-
TOTAL PLANT AND EQUIPMENT	365	-	365	-	-	-	-	365	-
INFRASTRUCTURE									
Roads									
Asphalt	366	-	366	-	-	-	-	366	-
Road rehab and reconstruction	100	-	100	-	-	-	-	100	-
Road safety works	79	-	43	18	18	-	-	79	-
Road upgrade and widening	572	-	377	195	-	-	-	572	-
Waste management	170	-	77	93	-	-	-	170	-
TOTAL ROADS	1,287	-	963	306	18	-	-	1,287	-
Bridges	199	-	199	-	-	-	-	199	-
Footpaths and cycleways									
Major projects	300	30	270	-	-	-	-	300	-
Recreation facilities	424	403	-	21	-	-	-	424	-
Total Footpaths and Cycleways	724	433	270	21	-	-	-	724	-
Drainage									
Asset condition inspection	183	-	183	-	-	-	-	183	-
Stormwater extension	1,195	427	111	209	448	-	-	1,195	-
Stormwater replacement and modification	281	-	-	56	225	-	-	281	-
Total Drainage	1,659	427	294	265	673	-	-	1,659	-

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Waste management	277	-	-	277	-	-	-	277	-
Parks, open space and streetscapes									
Major projects	591	-	591	-	-	-	-	591	-
Recreation facilities	233	-	-	-	233	-	-	233	-
Riverfront precinct	239	-	72	119	48	-	-	239	-
Total Parks, Open Space and Streetscapes	1,063	-	663	119	281	-	-	1,063	-
Off street car parks									
Car parking development	280	-	196	56	28	-	-	280	-
Total Off Street Car Parks	280	-	196	56	28	-	-	280	-
TOTAL INFRASTRUCTURE	5,489	860	2,585	1,044	1,000	-	-	5,489	-
TOTAL CARRIED FORWARD WORKS 2016/2017	6,298	1,304	2,950	1,044	1,000	-	-	6,248	50

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
6.3 Summary									
PROPERTY	3,031	1,524	671	801	35	233	-	2,748	50
PLANT AND EQUIPMENT	3,574	67	3,192	295	20	-	-	3,574	-
INFRASTRUCTURE	27,085	5,603	13,466	6,679	1,337	4,021	25	23,039	-
TOTAL CAPITAL WORKS	33,690	7,194	17,329	7,775	1,392	4,254	25	29,361	50

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 58.7% 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 Victorian community.

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 community. It is predicted that the 2017/18 operating position will be impacted by wage growth and reductions in government funding. It will therefore be necessary to achieve future revenue growth while containing costs in order to achieve an almost breakeven operating position by 2018/19 as set out in the Strategic Resource Plan.

In order to achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and municipal charge will increase by 2.0% in line with the rate cap, kerbside collection charge by 0.9% and recycling charge by 3.6%. This will raise total rates and charges for 2017/18 of \$66.55 million, including \$0.40 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

Type or class of land	2016/2017 cents/\$CIV	2017/2018 cents/\$CIV	Change
Residential differential rate	0.00653190	0.0066480	1.8%
Farm land differential rate	0.00620531	0.0063156	1.8%
Business differential rate	0.00783828	0.0079776	1.8%
Cultural and Recreational	0.00065319	0.0006648	1.8%
Mildura city heart special rate*	0.00255960	0.00262987	2.7%

* Mildura city heart special rate is levied only on those premises in the specified zone and paid directly to Mildura City Heart Inc.

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

Type or class of land	2016/2017 \$'000	2017/2018 \$'000	Change
Residential differential rate	32,741	34,149	4.3%
Farm land differential rate	8,127	8,198	0.9%
Business differential rate	11,728	12,098	3.2%
Cultural and recreational	17	17	0.0%
Total amount to be raised by general rates	52,613	54,462	3.5%
Mildura city heart special rate	565	580	2.7%
Total amount to be raised	53,178	55,042	3.5%

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

Type or class of land	2016/17	2017/18	Change
Residential differential rate	22,555	22,883	1.5%
Farm land differential rate	3,418	3,371	-1.4%
Business differential rate	2,325	2,329	0.2%
Cultural and recreational	87	89	2.3%
Total number of assessments	28,385	28,672	1.0%
Mildura city heart special rate	367	366	-0.3%

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

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

Type or class of land	2016/2017 \$'000	2017/2018 \$'000	Change
Residential differential rate	5,012,484	5,137,185	2.5%
Farm land differential rate	1,309,648	1,298,106	-0.9%
Business differential rate	1,496,241	1,516,091	1.3%
Cultural and recreational	25,684	25,658	-0.1%
Total value of land	7,844,057	7,977,040	0.8%
Mildura city heart special rate	220,738	220,543	-0.1%

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

Type of Charge	Per Rateable Property 2016/2017 \$	Per Rateable Property 2017/2018 \$	Change
Municipal	100	100	0.0%

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

Type of Charge	2016/2017 \$'000	2017/2018 \$'000	Change
Municipal	2,713	2,740	1.0%

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

Type of Charge	Per Rateable Property 2016/2017 \$	Per Rateable Property 2017/2018 \$	Change
Municipal waste	177	179	1.1%
Kerbside collection	113	114	0.9%
Recycling	28	29	3.6%
Total	318	322	1.3%

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

Type of Charge	2016/2017 \$'000	2017/20'18 \$'000	Change
Municipal waste	4,542	4,681	3.1%
Kerbside collection	2,839	2,983	5.1%
Recycling	730	739	1.2%
Total	8,111	8,403	3.6%

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

Type of Charge	2016/2017 \$'000	2017/2018 \$'000	Change
General rates	52,613	54,462	3.5%
Municipal charge	2,713	2,740	1.0%
Municipal waste, kerbside collection and recycling	8,111	8,403	3.6%
Rates and charges	63,437	65,605	3.4%
Special rate	565	580	2.7%
Total rates and charges	64,002	66,185	3.4%

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

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

- the making of supplementary valuations
- the variation of returned levels of value (e.g. valuation appeals);
- changes of use of land such that rateable land becomes non-rateable land and vice versa; and
- changes of use of land such that residential land becomes business land or farm 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:

- Residential differential rate of 0.6648% (0.006648 cents in the dollar of CIV) for all rateable residential properties
- Farm land differential rate of 0.63156% (0.0063156 cents in the dollar of CIV) for all rateable farming properties
- Business differential rate of 0.79776% (0.0079776 cents in the dollar of CIV) for all rateable business properties
- Cultural and Recreational concessional rate of 0.06648% (0.0006648 cents in the dollar of CIV) for all rateable cultural and recreational properties

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

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

Residential land

Residential land is any land, which is:

- occupied for the principal purpose of physically accommodating persons; or
- unoccupied but zoned residential under the Mildura Planning Scheme and which is not business

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

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

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

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

The geographic location of the land within this differential rate is wherever located within the municipal district, without reference to ward boundaries. The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land. The vacant land affected by this rate is that which is zoned residential under the Mildura planning scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2017/18 financial year.

Farm land

Farm land is any land, which is:

- occupied for the principal purpose of carrying out activities of primary production on land defined as 'farm land' under the *Valuation of Land Act 1960*. This is land not less than two hectares in area, used primarily for grazing (including agistment), dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities, and that has a significant and substantial commercial purpose or character, seeks to make a profit on a continuous or repetitive basis from its activities and that is making a profit, or has a reasonable prospect of making a profit, if it continues to operate in the way it is operating; or
- unoccupied but zoned farming under the Mildura Planning Scheme

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

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

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

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

The geographic location of the land within this differential rate is wherever located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land, which will be subject to the rate applicable to farm land. The vacant land affected by this rate is that which is zoned farming under the Mildura Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2017/18 financial year.

Business land

Business land is any land, which is:

- occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services; or
- unoccupied but zoned commercial or industrial under the Mildura Planning Scheme.

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

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

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

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

The geographic location of the land within this differential rate is wherever located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land, which will be subject to the rate applicable to business land. The vacant land affected by this rate is that which is zoned commercial and/or industrial under the Mildura planning scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2017/18 financial year.

Mildura city heart land

Mildura city heart land is any land, which is:

- occupied for the principal purpose of carrying out the manufacture or production of, or trade in,
- unoccupied but zoned commercial or industrial under the Mildura planning scheme,
- located within the boundary of the defined Mildura city heart precinct.

The objective of this special rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Mildura city heart inc, including (but not limited to) the marketing and promotion of the Mildura city heart precinct.

The types and classes of rateable land within this special rate are those having the relevant characteristics described above.

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

The geographic location of the land within this special rate is wherever located within the municipal district, without reference to ward boundaries.

The use of the land within this special rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land, which will be exempt from the rate. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this special rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2017/18 financial year.

7.13 Fair Go Rates System Compliance

Mildura Rural City Council is fully compliant with the State Governments Fair Go Rates System.

Base average rates (2016/17)	\$ 1,960.00
Maximum rate increase (set by the State Government)	2.00%
Capped average rate (2017/18)	\$ 1,999.20
Maximum general rates and municipal charges revenue	\$ 57,177,127
Budgeted general rates and municipal charges revenue (excludes Cultural and recreation properties)	\$ 57,176,888

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.

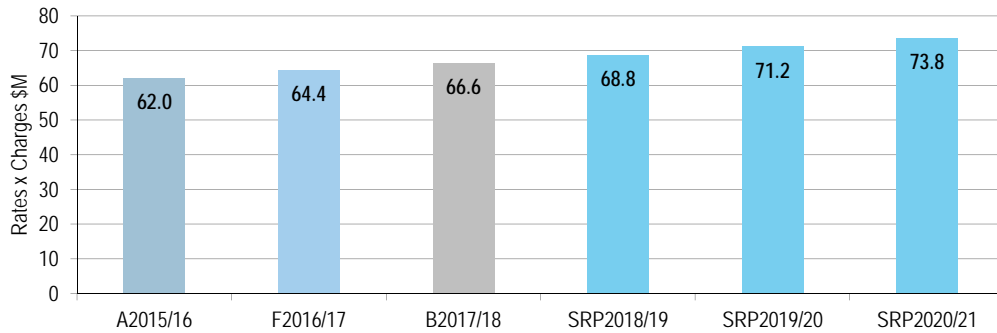
- 8 Summary of financial position
- 9 Budget influences
- 10 Analysis of operating budget
- 11 Analysis of budgeted cash position
- 12 Analysis of capital budget
- 13 Analysis of budgeted financial position
- 14 Strategic resource plan
- 15 Rating information
- 16 Summary of other strategies

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.

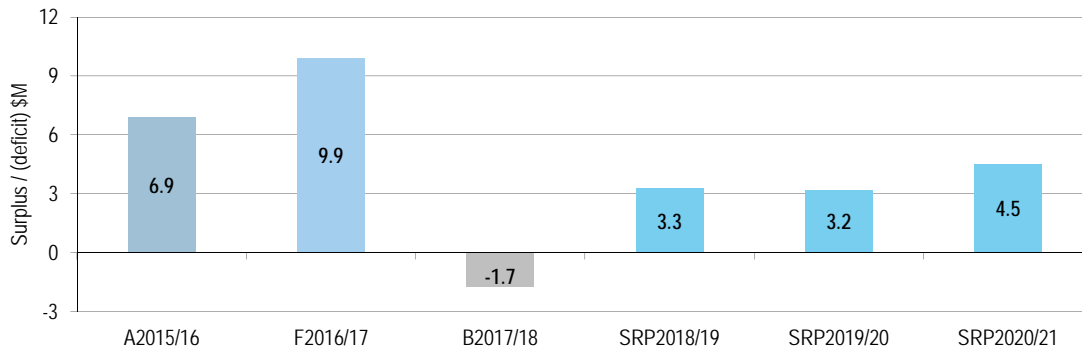
A= Actual F= Forecast B= Budget SRP= Strategic Resource Plan estimates

8.1 Rates and charges



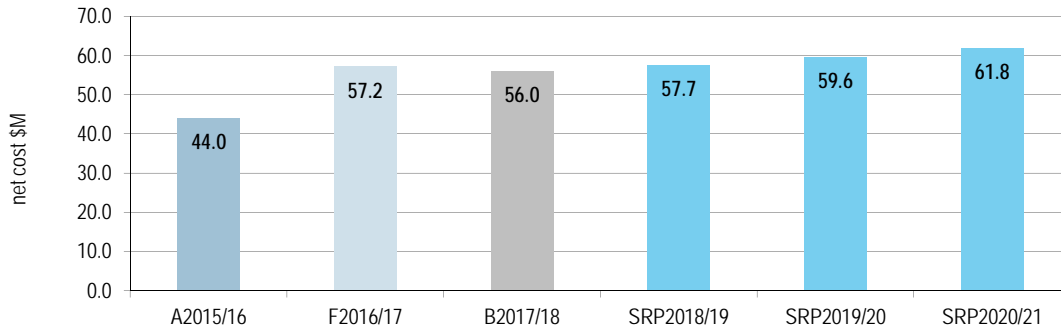
It is proposed that the average base rates increase by 2.0% for the 2017/18 year, raising total rates of \$66.55 million, including \$0.40 million generated from supplementary rates. This will result in an increase in total revenue from rates and service charges of 3.3%. This rate increase is in line with the rate cap set by the Minister for Local Government. (The rate increase for the 2016/17 year was 2.5%). Refer Sections 7 and 10 for more information.

8.2 Operating Result



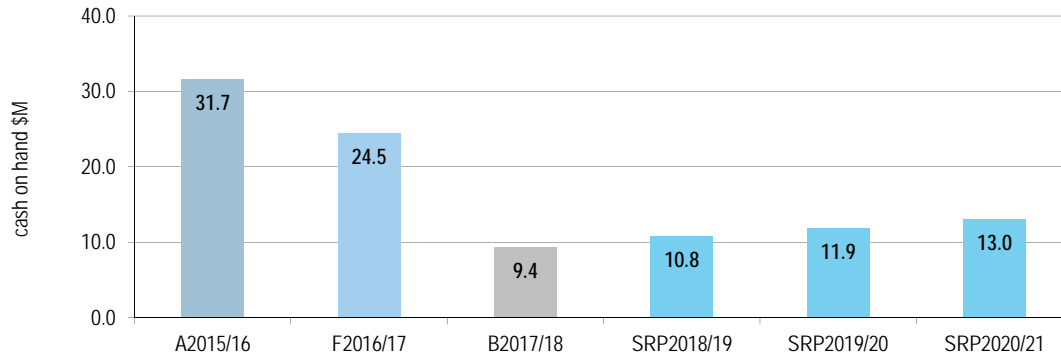
The expected operating result for the 2017/18 year is a deficit of \$9.91 million, which is a decrease of \$11.63 million over 2016/17. This is due to the Victorian Grants Commission (VGC), prepaying half of Council's 2017/18 allocation by the end of June 2017. This is merely a timing difference and has no overall effect on Council's 2017/18 grant allocation from VGC. The adjusted operating surplus, which excludes items such as capital grants, capital contributions and non-cash contributions is a deficit of \$6.81 million, which is a decrease of \$8.71 million over 2016/17. (The forecast operating result for the 2016/17 year is a surplus of \$9.91 million).

8.3 Services



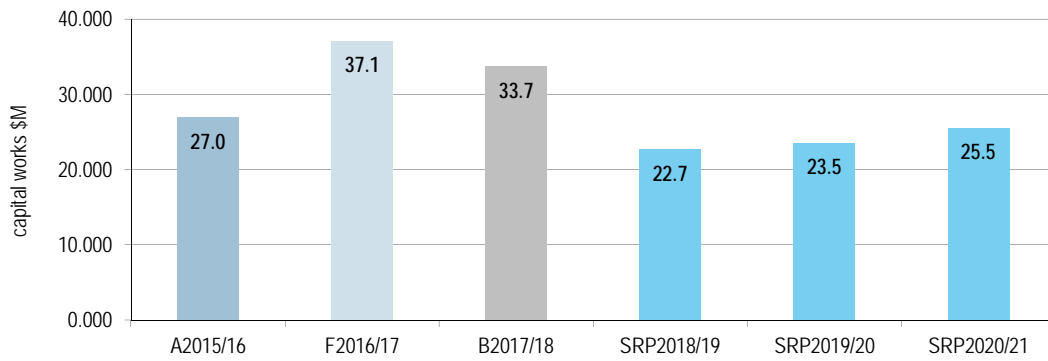
The net cost of services delivered to the community for the 2017/18 year is expected to be \$56.04 million which is a decrease of \$0.64 million over 2016/17. For the 2017/18 year, service levels have been maintained and a number of initiatives proposed. (The forecast net cost for the 2016/17 year is \$57.20 million). Refer Section 2 for a list of services.

8.4 Cash and investments



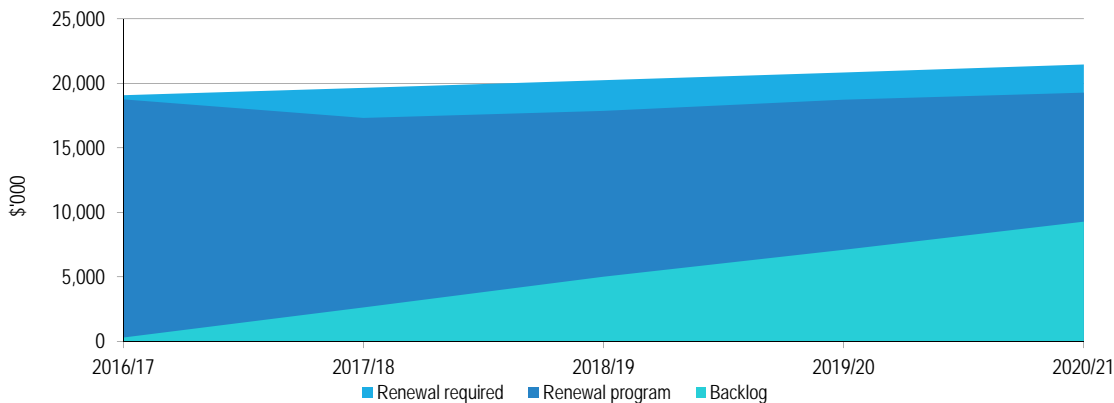
Refer also Section 3 for the Statement of Cash flows and Section 11 for an analysis of the cash position.

8.5 Capital works



The capital works program for the 2017/18 year is expected to be \$33.69 million of which \$6.30 million relates to projects which will be carried forward from the 2016/17 year. The carried forward component is fully funded from the 2016/17 budget. Of the \$33.69 million of capital funding required, \$4.54 million will come from external grants with the balance of \$29.15 million from Council cash. The Council cash amount comprises asset sales (\$0.51 million), cash contributed from external organisations (\$0.03 million) cash held at the start of the year (\$10.13 million) and cash generated through operations in the 2017/18 financial year (\$18.48 million). 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. (Capital works is forecast to be \$37.06 million for the 2016/17 year).

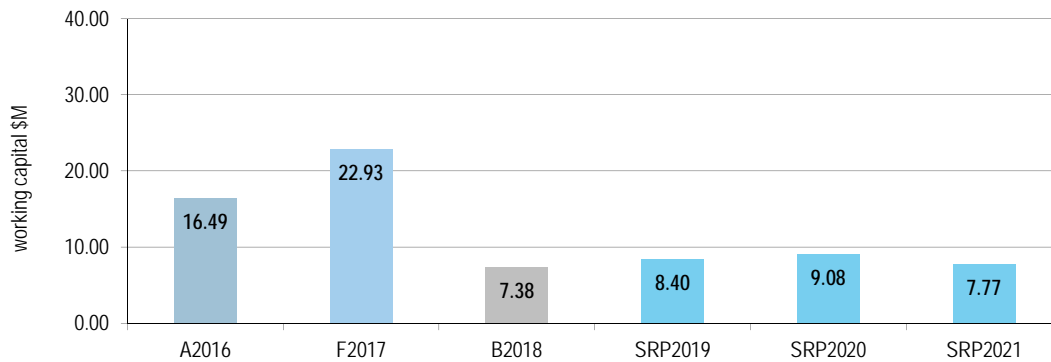
The graph below sets out the required and actual asset renewal over the life of the current Strategic Resource Plan and the renewal backlog.



Renewal backlog is the gap between the renewal requirement and renewal spend accumulative from 2016/17. The asset renewal program is \$17.33 million in the 2017/18 year with renewal required being \$19.66 million. This does not include upgrade component which is \$1.39 million.

Refer also Section 3 for the Statement of Capital Works and Section 12 for an analysis of the capital budget.

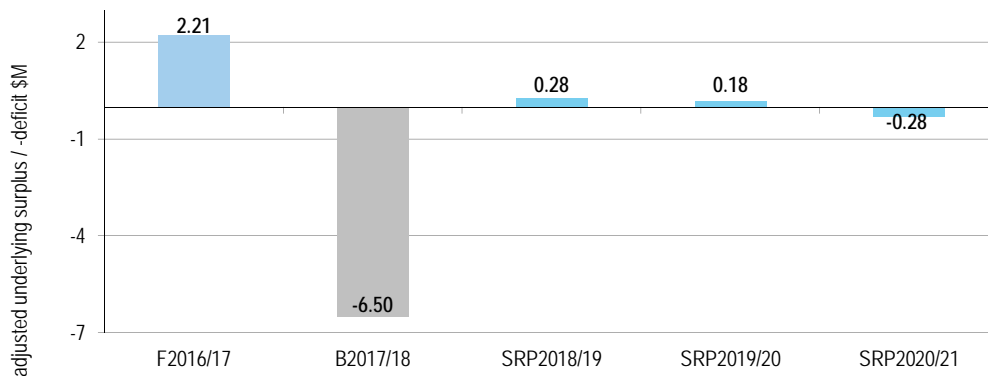
8.6 Financial position



The financial position is expected to improve with net assets (net worth) to increase by \$12.16 million to \$770.31 million although net current assets (working capital) will reduce by \$15.55 million to \$7.38 million as at 30 June 2017. This is primarily due to the Victorian Grants Commission (VGC), prepaying half of Council's 2017/18 allocation by the end of June 2017. This is merely a timing difference and has no overall effect on Council's 2017/18 grant allocation from VGC. (Total equity is forecast to be \$758.14 million as at 30 June 2017).

Refer also Section 3 for the Balance Sheet and Section 13 for an analysis of the budgeted financial position.

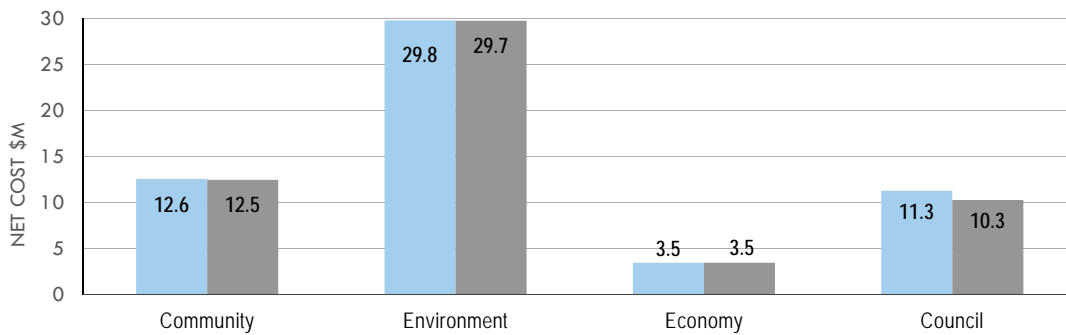
8.7 Financial sustainability



A high level Strategic Resource Plan for the years 2017-2021 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives as specified in the Council plan. The adjusted underlying result, which is a measure of financial sustainability, shows a decreasing deficit over the four year period.

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

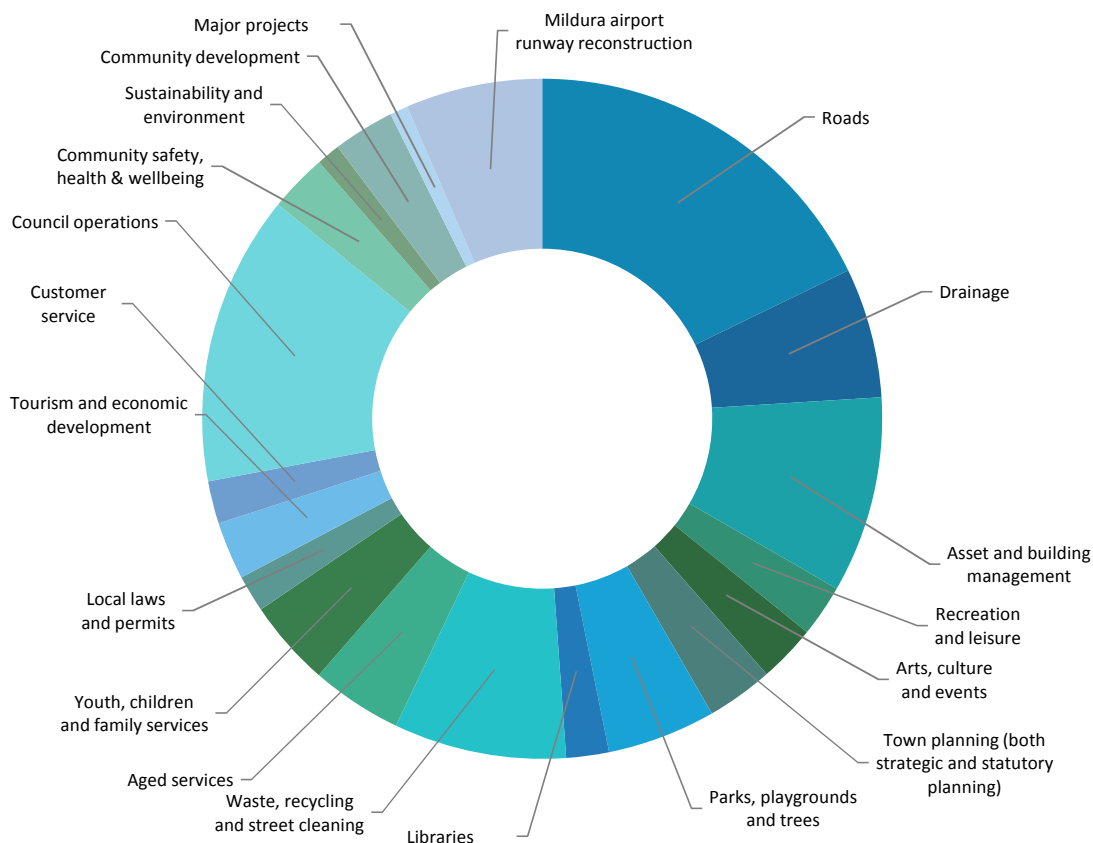
8.8 Strategic objectives



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

The services that contribute to these objectives are set out in Section 2

8.9 Council expenditure allocations



The above chart provides an indication of how 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.

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 Mildura Rural City Council

Mildura Rural City Council is located in the north west of the state of Victoria. The municipality covers an area of 22,330 square kilometres and comprises the former City of Mildura and the former shires of Mildura and Walpeup.

Population

In 2014, the preliminary estimated resident population of Mildura Rural City Council was 53,036. (Source: Australian Bureau of Statistics, Estimated Resident Population).

Ageing population

Mildura Rural City Council's population is ageing and has seen a decline in those aged between 5 to 14 years and 30 to 49 years, as well as population increases in those aged between 50 and 54 years and 60 to 69 years.

Cultural diversity

Mildura Rural City Council is a culturally and linguistically diverse municipality. Many different cultural groups live in our region.

The majority (84.5%) of the Mildura Rural City Council's population was born in Australia. There was 1.8% born in the United Kingdom, 1.3% in Italy and there are also 1,432 Indigenous Australians. The number of people who speak a language other than English is 7.9%. (Source: Australian Bureau of Statistics, Census of Population and Housing).

Education and occupation

The Mildura Rural City Council has a diverse range of educational institutions, including the La Trobe University Mildura Campus, Sunraysia Institute of TAFE plus 38 schools and multiple other training providers.

Year 12 or equivalent has been achieved by 31.6% of the population and 68.7% have completed Year 10 or higher. (Source: Department of Education and Training, Summary Statistics Victorian Schools).

The main occupations of residents in our region include retail trade 13.6%, health care and social assistance 11.9%, and agriculture, forestry and fishing 11.1%. The proportion of residents working in agriculture, forestry and fishing exceeds the state average of 3.5%.

Budget implications

As a result of the Mildura Rural City Council demographic profile there are a number of budget implications in the short and long term as follows:

- Mildura Rural City Council encompasses almost 10% of the state. The vast area increases service delivery costs when compared to metropolitan councils and resourcing ratios are higher as a result, because services need to be accessible to all as far as practicable
- A large proportion of our ratepayers are entitled to the pensioner rebate. As pensioners are often asset rich but income poor, the adoption of significant rate increases has a real impact on the disposable income of a significant proportion of our community
- The city is substantially developed and is experiencing only a small increase in property numbers. The budget implications arise in Council having to provide replacement of infrastructure such as drainage. These costs cannot be passed on to the developer and are paid for from rates. The rates received from new dwellings do not offset the significant infrastructure costs

9.2 External influences

- The Victorian Grants Commission (VGC) will be prepaying half of Council's 2017/18 allocation by the end of June 2017. This is merely a timing difference and has no overall effect on Council's 2017/18 grant allocation from VGC
- Consumer Price Index (CPI) increases on goods and services of 1.5% through the year to December quarter 2016 (ABS release 25 January 2017). State-wide CPI is forecast to be 2.0% for the 2017/18 year (Victorian Budget Papers 2016/17)
- Receipt of significant capital works funding of \$3.62 million for the completion of Roads to Recovery projects
- Increases in the EPA levy payable to the state government upon disposal of waste into landfill, resulting in additional levy cost of \$0.20 million. In 2008/09 the domestic levy charge was \$7.00 per tonne and the commercial levy charge was \$13.00 per tonne. In 2017/18, the domestic levy charge is \$31.84 per tonne and the commercial levy charge is \$55.69 per tonne. (charges in 2016/17 were \$31.12 per tonne and \$54.41 per tonne respectively, which has added to Council's
- Cost shifting occurs where local government provides a service to the community on behalf of the state and federal governments. Over time the funds received by local governments do not increase in line with real cost increases. Examples of services that are subject to cost shifting include school crossing supervisors, library services and home and community care for aged residents. In all these services, the level of payment received by Council from the state government does not reflect the real cost of providing the service to the community
- Councils across Australia raise approximately 3.5% 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 all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels
- The Fire Services Property Levy will continue to be collected by Council on behalf of the state government with the introduction of the *Fire Services Property Levy Act 2012*

9.3 Internal influences

As well as external influences, there are also a number of internal influences resulting from ongoing service reviews which will assist with the future financial sustainability of Council

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 costs, 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 Enterprise Bargaining Agreement
- Contract labor to be minimised
- Construction and material costs to increase in line with the Local Government Cost Index
- New initiatives or new employee proposals to be justified through a business case
- 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 2020/21 (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

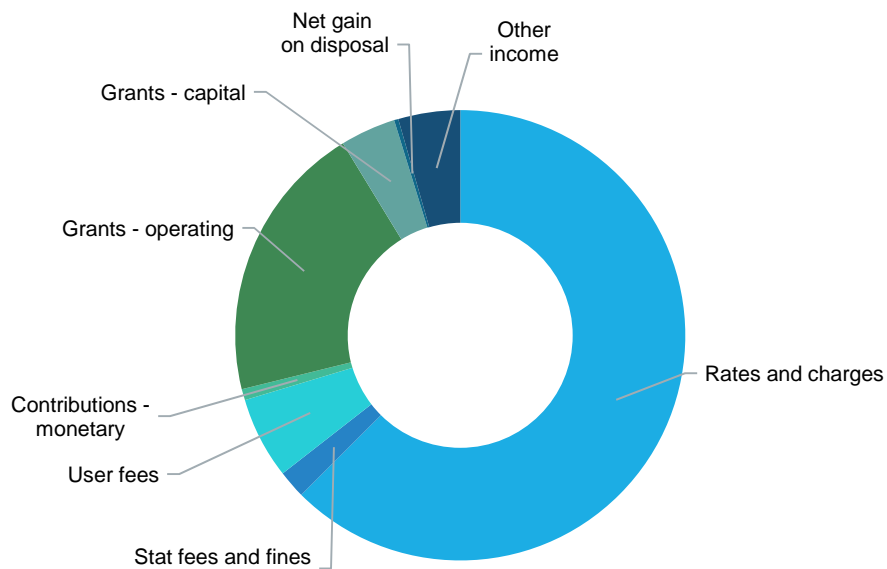
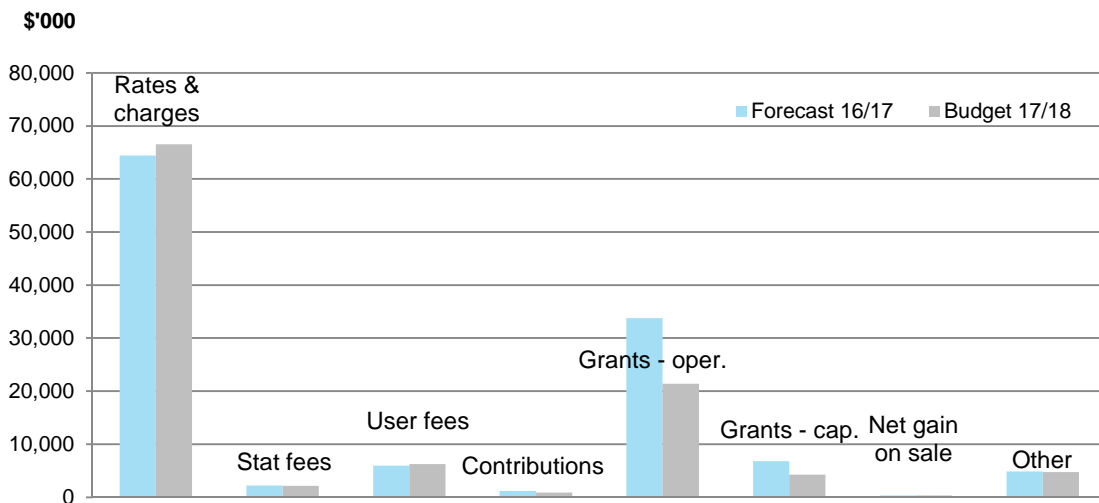
	Ref	Forecast Actual 2016/2017 \$'000	Budget 2017/2018 \$'000	Variance \$'000
Total income	10.2	119,457	106,529	(12,928)
Total expenses	10.3	(109,545)	(108,249)	1,296
Surplus (deficit) for the year		9,912	(1,720)	(11,632)
Grants – capital	10.2.6	(6,779)	(4,254)	2,525
Capital contributions - other sources	10.2.4	(928)	(525)	403
Adjusted underlying surplus (deficit)	10.1.1	2,205	(6,499)	(8,704)

10.1.1 Adjusted underlying surplus (deficit) (\$8.70 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 deficit of \$6.50 million which is a decrease of \$8.70 million from the 2016/17 year. The decrease is primarily due to the Victorian Grants Commission (VGC), prepaying half of Council's 2017/18 allocation by the end of June 2017. This is merely a timing difference and has no overall effect on Council's 2017/18 grant allocation from VGC. 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. This variance is also influenced by Council's \$4.00 million contribution towards the Mildura airport runway redevelopment in the 2016/17 year.

10.2 Income

Income Types	Ref	Forecast Actual 2016/2017 \$'000	Budget 2017/2018 \$'000	Variance \$'000
Rates and charges	10.2.1	64,419	66,550	2,131
Statutory fees and fines	10.2.2	2,180	2,147	(33)
User fees	10.2.3	5,968	6,237	269
Contributions - monetary	10.2.4	1,181	869	(312)
Grants - operating	5.1.1	33,743	21,423	(12,320)
Grants - capital	5.1.2	6,779	4,254	(2,525)
Net gain on disposal of property, infrastructure, plant & equipment	10.2.5	307	310	3
Other income	10.2.6	4,880	4,739	(141)
Total income		119,457	106,529	(12,928)



Budgeted income 2017/2018

10.2.1 Rates and charges (\$2.13 million increase)

It is proposed that income raised by all rates and charges be increased by the rate cap of 2.0% above the average annual rate for 2016/17 or \$2.13 million to \$66.55 million in the 2017/18 year. Included in this year's rates is the Mildura city heart special rate, which is levied only on those premises in the specified zone and paid directly to the Mildura City Heart Inc. Charges include an increase in the average general rate of 2.0%, kerbside waste charge of 3.6% and forecast supplementary rates of \$0.40 million.

Section 7 Rates and Charges includes a more detailed analysis of the rates and charges to be levied for 2016/17 and the rates and charges specifically required by the Regulations.

10.2.2 Statutory fees and fines (\$0.03 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. Fees will be amended in line with any increase should one be determined by the state government over the course of the 2017/18 year.

Statutory fees are forecast to decrease by 1.5% or \$0.03 million compared to 2016/17. Due to no elections being held in 2017/18, there is a projected decrease of \$0.03 million in election fines issued.

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

10.2.3 User fees (\$0.27 million increase)

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include separate rating schemes, use of leisure, entertainment and other community facilities and the provision of maternal child health such as immunisation and home help services. In setting the budget, the key principle for determining the level of user charges has been to ensure that increases do not exceed Local Government CPI increases or market levels. In some areas Council user charges have not been increased above 2016/17 levels reflecting ongoing sustainability savings which have reduced the operating costs of delivering the service.

Overall user charges income is projected to increase by 4.5% or \$0.27 million over 2016/17. The main area influencing this movement is an increase in waste disposal at the Mildura landfill.

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

10.2.4 Contributions - monetary (\$0.31 million decrease)

Contributions relate to monies paid by developers in regard to public amenities and recreation, drainage and car parking in accordance with planning permits issued for property development.

Contributions are projected to decrease by \$0.31 million or 26.4% compared to 2016/17. This is due to the completion of a number of major property developments within the municipality during the 2016/17 financial year which are not expected in 2017/18.

10.2.5 Net gain on disposal of property, infrastructure, plant and equipment (\$0.003 million increase)

Proceeds from the disposal of Council assets is budgeted to be \$0.51 million for 2017/18 and relate mainly to the planned cyclical replacement of items of plant, equipment and fleet vehicles. The written down value of assets sold is forecast to be \$0.20 million.

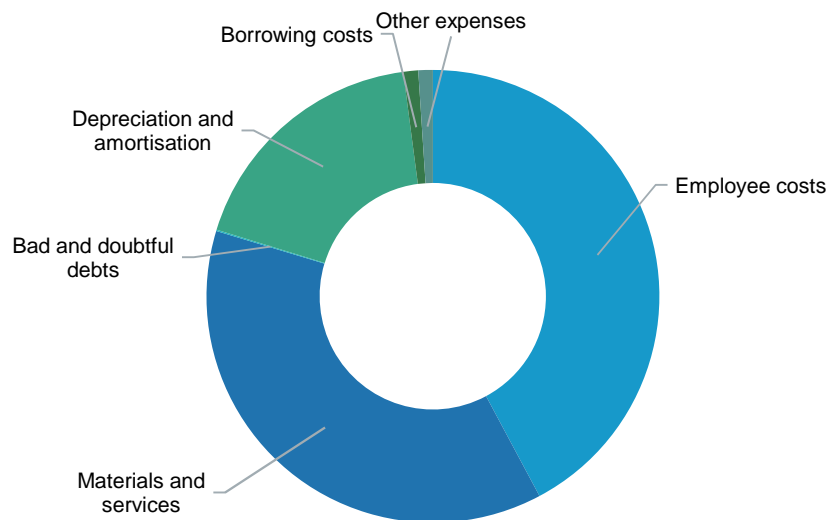
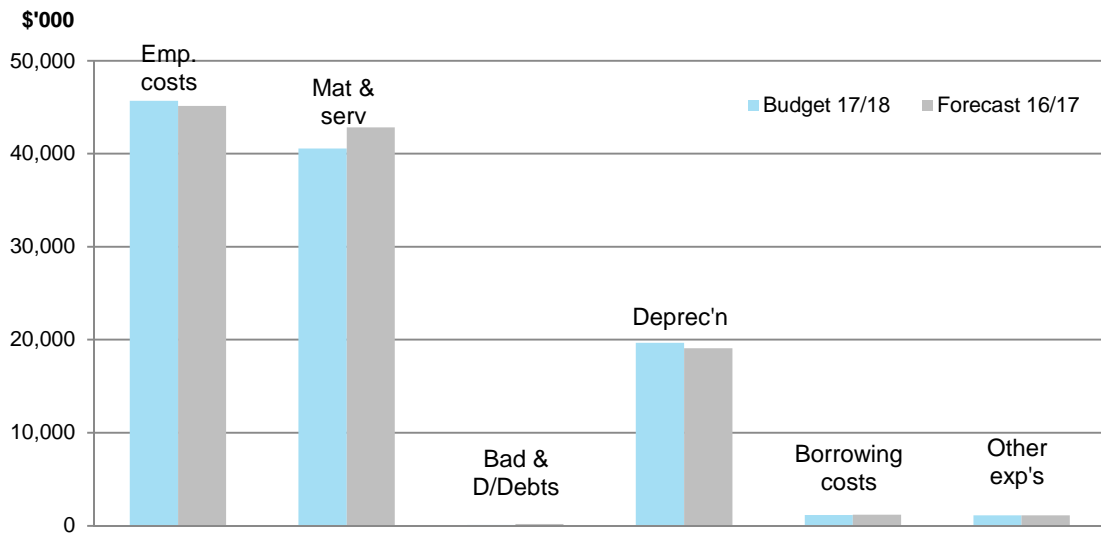
10.2.6 Other income (\$0.14 million decrease)

Other income relates to a range of items such as private works, cost recoups and other miscellaneous income items. It also includes interest revenue on investments and rate arrears.

Other income is forecast to decrease by 2.9% or \$0.14 million compared to 2016/17. This is predominately due to home care packages being transferred from Support First Packages Loddon Mallee Region Consortium to Uniting AgeWell decreasing funds received.

10.3 Expenses

Expense Types	Ref	Forecast	Budget	Variance
		Actual 2016/2017 \$'000	2017/2018 \$'000	\$'000
Employee costs	10.3.1	45,148	45,673	525
Materials and services	10.3.2	42,834	40,566	(2,268)
Bad and doubtful debts	10.3.3	187	85	(102)
Depreciation and amortisation	10.3.4	19,090	19,663	573
Borrowing costs	10.3.5	1,181	1,151	(30)
Other expenses	10.3.6	1,105	1,111	6
Total expenses		109,545	108,249	(1,296)



Budgeted expenses 2017/2018

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

Employee costs are forecast to increase by 1.16% or \$0.53 million in comparison to 2016/17. This increase relates to the enterprise bargaining agreement wage increase

Council adopted a new enterprise bargaining agreement (EBA) in 2015/16. The annual wage increase has been agreed to as per below table. An introduction of an efficiency factor as part of the rate capping calculation as recommended by the Essential Services Commission will reduce the EBA increase if approved by parliament:

Year	EBA Increase %
2014/15	3.50%
2015/16	2.70%
2016/17	2.70%
2017/18	2.70%
2018/19	2.70%
2019/20	2.70%

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

Department	Budget 2017/2018 \$'000	Comprises	
		Permanent Full Time \$'000	Permanent Part Time \$'000
Asset services	3,717	3,377	340
Executive services	819	819	-
Community care services	8,440	3,039	5,401
Community futures	3,672	3,052	620
Community general manager	475	381	94
Corporate administration	2,631	2,387	244
Corporate general manager	356	356	-
Development general manager	356	356	-
Development services	3,594	2,692	902
Financial services	2,504	2,450	54
Information systems	1,677	1,510	167
Leisure and cultural services	5,384	4,296	1,088
Organisational development	1,600	1,304	296
Parks and waste services	5,614	5,332	282
Works and infrastructure services	4,294	4,294	-
Total permanent staff expenditure	45,133	35,645	9,488
Casuals and other expenditure	240		
Councillor allowances	300		
Capitalised labour costs	2,118		
Total staff expenditure	47,791		

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

Department	Budget FTE	Comprises	
		Permanent Full Time	Permanent Part Time
Asset services	33.6	30.0	3.6
Executive services	3.0	3.0	-
Community care services	108.8	36.0	72.8
Community futures	32.4	26.0	6.4
Community general manager	4.0	3.0	1.0
Corporate administration	29.0	26.0	3.0
Corporate general manager	2.0	2.0	-
Development general manager	2.0	2.0	-
Development services	36.9	26.0	10.9
Financial services	25.7	25.0	0.7
Information systems	16.0	14.0	2.0
Leisure and cultural services	56.3	45.0	11.3
Organisational development	13.1	10.0	3.1
Parks and waste services	64.8	61.0	3.8
Works and infrastructure services	52.0	52.0	-
Total permanent staff FTE	479.3	361.0	118.3
Casuals and other expenditure	1.3		
Capitalised labour costs	24.9		
Total staff FTE	505.5		

Of the 505.5 EFT staff, 479.3 permanent and 1.3 casual staff are employed to deliver Council's services to the community. In addition Council has 24.9 EFT staff budgeted in the capital works program, to maintain, upgrade and develop new infrastructure. Capitalised salaries are not shown as part of Council's employee benefits in the comprehensive income statement, they form part of Council's \$33.69 million capital works program.

10.3.2 Materials and services (\$2.27 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 5.29% or \$2.27 million compared to 2016/17.

Materials and services includes \$8.55 million to be paid to the Mildura Airport Pty Ltd for the Mildura Airport runway reconstruction. Of this, \$8.55 million is to be received by way of funding for the construction of the runway, \$3.05 million from state government and \$5.50 million from federal government. A contribution of \$10.50 million will be made to the Mildura Airport in 2016/17 with funding to be received of \$6.50 million.

There has been an increase in EPA levies of \$0.20 million and essential safety measure survey and setup for a managed compliance system of \$0.46 million.

A decrease in telecommunications of \$0.13 million, including usage of telephones and internet communication in accordance with Council's telecommunication contract with its supplier.

10.3.3 Bad and doubtful debts (\$0.10 million decrease)

Bad and doubtful debts is projected to decrease by \$0.10 million or 54% compared to 2016/17. This is due to parking fines and infringement notices being paid within the specified timeframe.

10.3.4 Depreciation and amortisation (\$0.57 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 \$0.57 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 12. 'Analysis of Capital Budget' for a more detailed analysis of Council's capital works program for the 2017/18 year.

10.3.5 Borrowing costs (\$0.30 million decrease)

Borrowing costs relate to interest charged by financial institutions on funds borrowed. The reduction in borrowing costs results from the planned reduction in borrowings due to repayment of principal in accordance with loan agreements.

10.3.6 Other expenses (\$0.06 million increase)

Other expenses relate to a range of unclassified items, including auditors remuneration, college lease, elected members vehicle allowance, stock adjustment/write off expense and planning fee refunds. Other expenses are forecast to decrease by 0.54% or \$0.06 million compared to 2016/17.

11. Analysis of budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2017/2018 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

	Ref	Forecast Actual 2016/2017 \$'000	Budget 2017/2018 \$'000	Variance \$'000
Cash flows from operating activities	11.1.1			
<i>Receipts</i>				
Rates and charges		64,335	66,481	2,146
User fees and fines		8,356	8,638	282
Grants - operating		35,430	22,494	(12,936)
Grants - capital		7,118	4,467	(2,651)
Interest		1,178	1,292	114
Other receipts		12,845	12,779	(66)
		129,262	116,151	(13,111)
<i>Payments</i>				
Employee costs		(44,622)	(45,127)	(505)
Other payments		(53,681)	(51,145)	2,536
		(98,303)	(96,272)	2,031
Net cash provided by operating activities		30,959	19,879	(11,080)
Cash flows from investing activities	11.1.2			
Payments for property, infrastructure, plant & equip.		(37,060)	(33,690)	3,370
Proceeds from sale of property, infrastructure, plant & equipment		(5,125)	510	5,635
Loans and advances made		500	-	(500)
Repayments of loans and advances		2,117	-	(2,117)
Net cash used in investing activities		(39,568)	(33,180)	6,388
Cash flows from financing activities	11.1.3			
Finance costs		(1,181)	(1,151)	30
Proceeds from borrowings		5,125	-	(5,125)
Repayment of borrowings		(2,470)	(711)	1,759
Net cash used in financing activities		1,474	(1,862)	(3,336)
Net decrease in cash and cash equivalents		(7,135)	(15,163)	(8,028)
Cash and cash equivalents at the beginning of the year		31,659	24,524	(7,135)
Cash and cash equivalents at end of the year	11.1.4	24,524	9,361	(15,163)

11.1.1 Operating activities (\$11.08 million decrease)

The decrease in cash inflows from operating activities is due mainly to the Victorian Grants Commission (VGC) prepaying half of Council's 2017/18 allocation by the end of June 2017. This is merely a timing difference and has no overall effect on Council's 2017/18 grant allocation from VGC. This is partially offset by \$2.15 million increase in rates and charges, and operating grants for the Mildura Airport runway reconstruction, which are directly passed onto Mildura Airport Pty Ltd through other payments. Other expenditure has decreased as the 2016/17 budget includes Council's contribution of \$4.00 million towards the Mildura Airport runway reconstruction. Capital funding has decreased due to a reduction in Roads to Recovery funding as well as the Mildura riverfront precinct redevelopment Stage 1 nearing its completion.

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

	Forecast Actual 2016/2017 \$'000	Budget 2017/2018 \$'000	Variance \$'000
Surplus (deficit) for the year	9,912	(1,720)	(11,632)
Depreciation	19,090	19,663	573
Loss (gain) on disposal of property, infrastructure, plant & equipment	(307)	(310)	(3)
Finance costs	1,181	1,151	(30)
Net movement in operating current assets and liabilities	1,083	1,095	12
Cash flows available from operating activities	30,959	19,879	(11,080)

11.1.2 Investing activities (\$6.39 million increase)

The decrease in the capital works expenditure disclosed in section 10 of this budget report is also further influenced by the loan borrowed on behalf of Mildura Airport Pty Ltd in 2016/17. The Mildura riverfront precinct redevelopment expenditure is in its final stages and is less than prior years.

11.1.3 Financing activities (\$3.34 million decrease)

The decrease is due to the increased borrowings that have occurred in the 2016/17 financial year. No new borrowings are expected in 2018/18. The total expected of principal repayments are \$0.71 million and finance charges of \$1.15 million.

11.1.4 Cash and cash equivalents at end of the year (\$8.32 million decrease)

Overall, total cash and investments is budgeted to decrease by \$8.32 million to \$9.36 million as at 30 June 2018. The closing balance has been impacted by the \$4.00 million cash contribution towards the Mildura Airport runway reconstruction. This is consistent with Council's Strategic Resource Plan (see Section 14).

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 \$9.36 million, which have been restricted as shown in the following table.

	Ref	Forecast		Variance
		Actual 2017 \$'000	Budget 2018 \$'000	
Total cash and investments		24,524	9,361	(15,163)
Restricted cash and investments				
- Statutory reserves	11.2.1	(2,772)	(1,828)	944
- Cash held to fund carry forward capital works	11.2.2	(6,298)	-	6,298
- Trust funds and deposits		(1,967)	(1,967)	-
Unrestricted cash and investments	11.2.3	13,487	5,566	(7,921)
- Discretionary reserves	11.2.4	(2,641)	(2,597)	44
Unrestricted cash adjusted for discretionary reserves	11.2.5	10,846	2,969	(7,877)

11.2.1 Statutory reserves (\$1.83 million)

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

11.2.2 Cash held to fund carry forward capital works

There is no amount shown as cash held to fund carry forward works at 30 June 2018, as it is expected that the capital works budget in the 2017/18 financial year will be fully completed. An amount of \$6.30 million is forecast to be held at 30 June 2017 to fund capital works budgeted but not completed in the 2016/17 financial year. Section 6.2 contains further details on capital works funding.

11.2.3 Unrestricted cash and investments (\$5.57 million)

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

11.2.4 Discretionary reserves (\$2.60 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. The reduction in discretionary reserves is mostly due to funding Councils' contribution to the Mildura Airport runway reconstruction. These funds will be paid back to the reserve over time.

11.2.5 Unrestricted cash adjusted for discretionary reserves (\$2.97 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. Council also holds \$10.27 million in current short term investments which can be made into cash within 30 days.

12. Analysis of capital budget

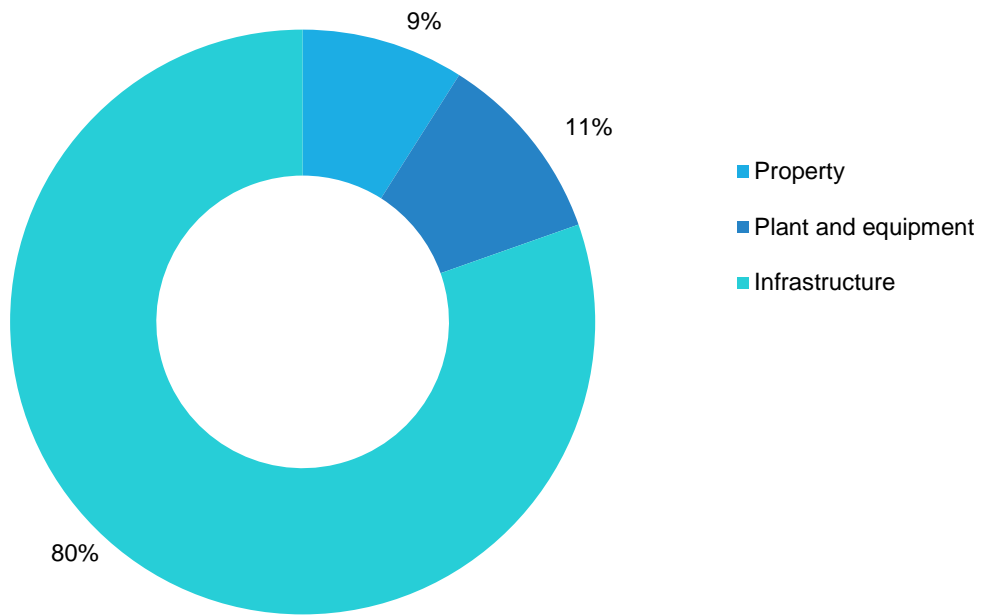
This section analyses the planned capital expenditure budget for the 2017/18 year and the sources of funding for the capital budget. Further detail on the capital works program can be found in Section 6.

12.1 Capital works

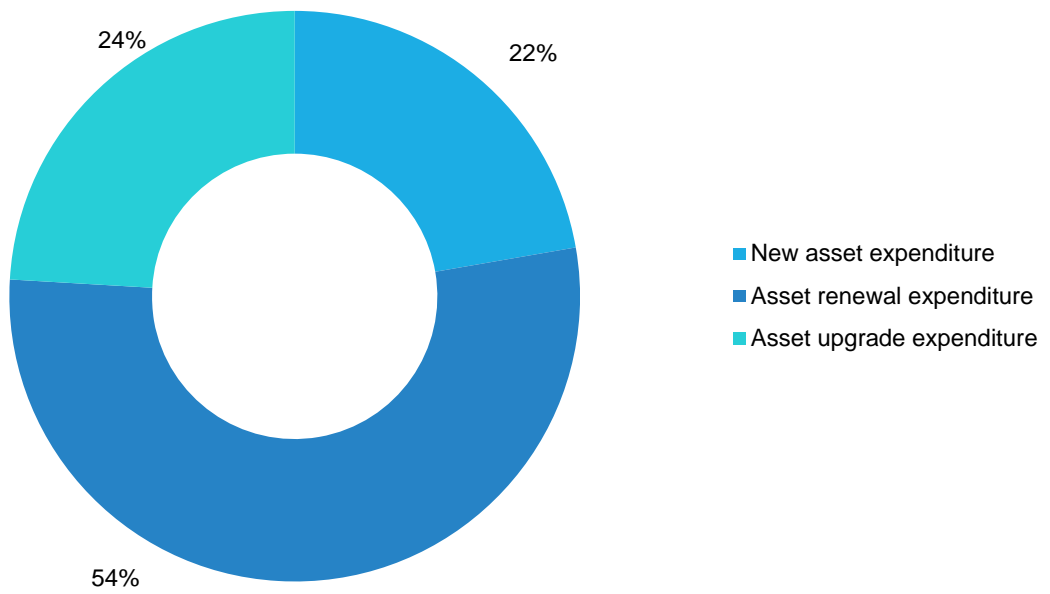
Capital Works Areas	Ref	Forecast	Budget	Variance
		Actual 2016/2017 \$'000	2017/2018 \$'000	\$'000
Works carried forward	12.1.1			
Property				
Land		928	444	(484)
Total land		928	444	(484)
Buildings		1,610	-	(1,610)
Total buildings		1,610	-	(1,610)
Total property		2,538	444	(2,094)
Plant and equipment				
Plant, machinery and equipment		9	-	(9)
Fixtures, fittings and furniture		76	-	(76)
Computers and telecommunications		544	365	(179)
Library books and art works		275	-	(275)
Total plant and equipment		904	365	(539)
Infrastructure				
Roads		2,484	1,287	(1,197)
Bridges		-	199	199
Footpaths and cycleways		1,059	724	(335)
Drainage		1,068	1,659	591
Recreational, leisure and community facilities		369	-	(369)
Waste management		-	277	277
Parks, open space and streetscapes		2,041	1,063	(978)
Off street car parks		-	280	280
Total infrastructure		7,021	5,489	(1,532)
Total works carried forward		10,463	6,298	(4,165)

Capital Works Areas	Ref	Forecast	Budget	Variance
		Actual 2016/2017 \$'000	2017/2018 \$'000	\$'000
New works				
Property	12.1.2			
Land		804	500	(304)
Total land		804	500	(304)
Buildings		5,657	2,087	(3,570)
Total buildings		5,657	2,087	(3,570)
Total property		6,461	2,587	(3,874)
Plant and equipment	12.1.3			
Plant, machinery and equipment		2,945	2,220	(725)
Fixtures, fittings and furniture		346	181	(165)
Computers and telecommunications		565	483	(82)
Library books and art works		329	325	(4)
Total plant and equipment		4,185	3,209	(976)
Infrastructure	12.1.4			
Roads		8,334	12,401	4,067
Bridges		1	30	29
Footpaths and cycleways		415	390	(25)
Drainage		2,710	5,114	2,404
Recreational, leisure and community facilities		1,221	530	(691)
Waste management		1,028	2,055	1,027
Parks, open space and streetscapes		1,962	1,076	(886)
Off street car parks		280	-	(280)
Total infrastructure		15,951	21,596	5,645
Total new works		26,597	27,392	795
Total capital works expenditure		37,060	33,690	(3,370)
Represented by:				
New asset expenditure	12.1.5	7,973	7,194	(779)
Asset renewal expenditure	12.1.5	18,774	17,329	(1,445)
Asset upgrade expenditure	12.1.5	6,099	7,775	(2,822)
Asset expansion expenditure	12.1.5	4,214	1,392	1,676
Total capital works expenditure		37,060	33,690	(3,370)

Budgeted capital works 2017/2018



Budgeted capital works 2017/2018



Source: Section 3. A more detailed listing of capital works is included in Section 6.

12.1.1 Carried forward works (\$6.29 million)

At the end of each financial year, there are projects which are either incomplete or not commenced due to factors including planning issues, extended consultation, weather delays and natural disasters. It should be noted that 30 June is a point in time and projects may be multi-year with income for a project (i.e. a grant for example with income recognised when money is received, but the works may not be completed until the following year resulting in funds being carried forward between financial years). There may also be situations where a project is physically completed by June 30, but not all invoices have been received resulting in the project not being financially complete by June 30, and requiring funds to be carried into the next financial year.

For the 2016/17 year, it is forecast that \$6.29 million of capital works will be incomplete and be carried forward into the 2017/18 year. Significant funding includes grants for the Mildura riverfront crib wall, tracks and trails Blandowski Walk, drainage works during Murray basin rail standardisation, Ouyen progressive rehabilitation program, road and intersection upgrade at Mildura transfer station, asphalt works, Deakin Avenue centre median upgrades, off street carpark and drainage land acquisitions.

12.1.2 Property (\$2.59 million)

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

For 2017/18, \$2.59 million will be expended on land, building and building improvement projects. The more significant projects include capital improvements to outdoor pool buildings, energy works for the Alfred Deakin Centre and new public toilet facility in Mildura South.

12.1.3 Plant and equipment (\$3.21 million)

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

For the 2017/2018 year, \$3.21 million will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$2.00 million), upgrade and replacement of information technology and library material purchases.

12.1.4 Infrastructure (\$21.60 million)

Infrastructure includes roads, bridges, footpaths and cycleways, drainage, recreation, leisure and community facilities, parks, open space and streetscapes and waste management and landfill projects.

For the 2017/2018 year, expenditure on road projects will be \$12.40 million. The more significant projects include federally funded Roads to Recovery projects (\$3.62 million), Blackspot projects (\$0.12 million) subject to grant approval, road upgrade and widening (\$0.70 million) subject to grant approval, resealing, road rehabilitation and reconstruction program, major road upgrade program, intersection improvements, asphalt works and gravel resheeting.

Expenditure on drainage projects will be \$5.11 million. The more significant projects of these include multiple drainage spurline projects, stormwater CCTV condition assessment and rehabilitation works and Albert Street to Sixteenth Street drainage works.

Expenditure on recreation will be \$0.53 million, leisure and community facilities projects including replacing the main pool filters at Mildura Waves.

Expenditure on waste management projects will be \$2.06 million. The more significant projects includes capping of the Mildura landfill, relocation of receivable area at Aroundagain, Ouyen transfer station and upgrades to rural transfer stations.

Expenditure on parks, open space and streetscapes will be \$1.08 million. The more significant projects includes upgrade of Park for Play, upgrading Seventh Street and San Mateo roundabout gateway, new turf wicket at Quandong Park and demolition of no. 2 existing oval pitch, upgrade to Deakin Avenue service road nature strip and replacement of conifers in Fifteenth Street median strip.

12.1.5 Asset renewal (\$17.33 million), New assets (\$7.19 million), Upgrade (\$7.78 million) and Expansion (\$1.39 million)

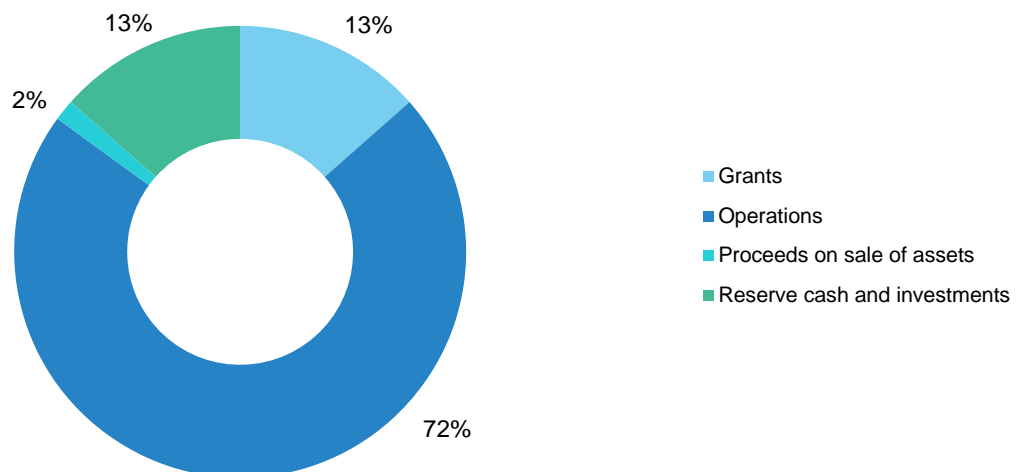
A distinction is made between expenditure on new assets, asset renewal, upgrade and expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have 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 land purchases, Albert Street to Sixteenth Street drainage works, multiple drainage spurline projects, Mildura South toilet facilities, Tracks and Trails Strategy works and Ouyen Transfer Station. The remaining capital expenditure represents renewals and expansion/upgrades of existing assets.

12.2 Funding sources

Sources of funding	Ref	Forecast	Budget	Variance
		Actual 2016/17 \$'000	2017/18 \$'000	\$'000
Works carried forward				
Current year funding				
Grants		-	282	282
Council cash				
- operations		10,400	5,593	(4,807)
- reserve cash and investments		63	423	360
Total works carried forward	12.2.1	10,463	6,298	(4,165)
New works				
Current year funding				
Grants	12.2.2	6,779	4,254	(2,525)
Contributions		128	25	(103)
Council cash				
- operations	12.2.3	17,030	18,492	1,462
- proceeds on sale of assets	12.2.4	500	510	10
- reserve cash and investments	12.2.5	2,160	4,111	1,951
Total new works		26,597	27,392	795
Total funding sources		37,060	33,690	(3,370)

Budgeted total funding sources 2017/18



12.2.1 Carried forward works (\$6.29 million)

At the end of each financial year, there are projects which are either incomplete or not commenced due to factors including planning issues, extended consultation, weather delays and natural disasters. For the 2016/17 year, it is forecast that \$6.29 million of capital works will be incomplete and be carried forward into the 2017/18 year. Significant funding includes grants for the Mildura Riverfront crib wall, Tracks and Trails Blandowski Walk, drainage works during Murray Basin rail standardisation, Ouyen progressive rehabilitation program, road and intersection upgrade at Mildura Transfer station, asphalt works, Deakin Avenue centre median upgrades, off street carpark and drainage land acquisitions.

12.2.2 Grants - Capital (\$4.25 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 Roads to Recovery projects (\$3.62 million), Meridian Road upgrade, Orange Avenue and Tenth Street roundabout (subject to grant approval) and the extension of Fourteenth Street and Etiwanda Avenue roundabout (subject to grant approval) .

12.2.3 Council cash - operations (\$18.49 million)

Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$18.49 million will be generated from operations to fund the 2017/18 capital works program.

12.2.4 Council cash - proceeds from sale of assets (\$0.51 million)

Proceeds from sale of assets include plant, equipment and vehicle fleet sales in accordance with Council's fleet renewal policy of \$0.51 million.

12.2.5 Reserve cash - reserve cash and investments (\$4.11 million)

Council has significant cash reserves, which it is currently using to fund its annual capital works program. The reserves include monies set aside for specific purposes such as landfill rehabilitation and upgrades, waste redevelopment upgrades and developer contribution plan for drainage and land projects.

13. Analysis of budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2016/2017 and 2017/2018. It also considers a number of key financial performance indicators.

13.1 Budgeted balance sheet

	Ref	Forecast Actual 2017 \$'000	Budget 2018 \$'000	Variance \$'000
Current assets	13.1.1			
Cash and cash equivalents		24,524	9,361	(15,163)
Trade and other receivables		6,291	6,408	117
Financial assets		10,271	10,271	-
Other assets		1,362	1,389	27
Total current assets		42,448	27,429	(15,019)
Non-current assets	13.1.1			
Trade and other receivables		5,125	5,049	(76)
Investments in subsidiary		41,782	50,664	8,882
Property, infrastructure, plant and equipment		719,710	737,437	17,727
Intangible assets		6,229	6,229	-
Total non-current assets		772,846	799,379	26,533
Total assets		815,294	826,808	11,514
Current liabilities	13.1.2			
Trade and other payables		5,656	5,656	-
Trust funds and deposits		1,967	1,967	-
Provisions		11,182	11,618	(436)
Interest-bearing loans and borrowings		711	813	(102)
Total current liabilities		19,516	20,054	(538)
Non-current liabilities	13.1.2			
Provisions		17,868	17,495	373
Interest-bearing loans and borrowings		19,767	18,954	813
Total non-current liabilities		37,635	36,449	1,186
Total liabilities		57,151	56,503	648
Net assets		758,143	770,305	12,162
Equity	13.1.4			
Accumulated surplus		305,489	311,600	6,111
Reserves		452,654	458,705	6,051
Total equity		758,143	770,305	12,162

Source: Section 3

13.1.1 Current assets (\$15.02 million decrease) and Non-current assets (\$26.53 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to decrease by \$15.02 million during the year mainly due to the Victorian Grants Commission (VGC) prepaying half of Council's 2017/18 allocation by the end of June 2017. This is merely a timing difference and has no overall effect on Council's 2017/18 grant allocation from VGC and also money to fund carried forward capital work from our reserve funds during the year.

Trade and other receivables are monies owed to Council by ratepayers and others. Short-term debtors are not expected to change significantly in the budget. Non-current trade and other receivables relate to loan to community organisations such as the Mildura Airport Pty Ltd.

Other assets include 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. Financial assets are short term deposits greater than 90 days but less than 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 and other infrastructure which has been built up by Council over many years. The \$17.73 million increase in this balance is attributable to the \$33.69 million net result of the capital works program excluding \$1.10 million for landfill capping (reduction of the landfill provision), \$19.66 million of depreciation of assets, \$5.00 million of revaluation of assets through the asset revaluation reserve and the \$0.20 million of written down value of disposed property, infrastructure, plant and equipment.

13.1.2 Current liabilities (\$0.54 million increase) and Non-current liabilities (\$1.19 million decrease)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2017/2018 levels.

Provisions include accrued long service leave, annual leave and rostered days off (RDOs) owing to employees. These employee entitlements are expected to increase by \$0.55 million in total. These entitlements are being actively managed through Council's employee policies.

Interest-bearing loans and borrowings are borrowings of Council. The Council is budgeting to repay loan principal of \$0.71 million over the year.

13.1.3 Working Capital (\$15.56 million decrease)

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

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

	Forecast		
	Actual	Budget	Variance
	2017	2018	
	\$'000	\$'000	\$'000
Current assets	42,448	27,429	(15,019)
Current liabilities	19,516	20,054	538
Working capital	22,932	7,375	(15,557)
Restricted cash and investment current assets			
- Statutory reserves	(2,772)	(1,828)	944
- Cash used to fund carry forward capital works	(6,298)	-	6,298
- Trust funds and deposits	(1,967)	(1,967)	-
Unrestricted working capital	11,895	3,580	(8,315)

In addition to the restricted cash shown above, Council is also projected to hold \$2.60 million in discretionary reserves at 30 June 2018. 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 (\$12.16 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
- 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 accumulated surplus increase of \$6.11 million is the net result of the comprehensive result of \$19.01 million and net transfers from reserves of \$6.05 million, which includes the asset revaluation reserve

13.2 Key assumptions

In preparing the budgeted 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:

- Trade creditors to remain consistent with 2016/17 levels
- Other debtors and creditors to remain consistent with 2016/17 levels
- Proceeds from the sale of plant in 2017/18 of \$0.51 million will be received in full in the 2017/18 year
- Employee entitlements to be increased by the Enterprise Bargaining Agreement, offset by the impact of more active management of leave entitlements of staff
- Repayment of loan principal to be \$0.79 million
- Total capital expenditure to be \$33.69 million
- No proposed new borrowings during 2017/18

Long Term Strategies

This section includes the following analysis and information.

- 14 Strategic Resource Plan
- 15 Rating information
- 16 Other long term strategies

14. Strategic Resource Plan

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

14.1 Plan development

The Act requires a Strategic Resource Plan (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 Community and 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 an SRP for the four years 2017/18 to 2020/21 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 Community and Council Plan and expresses them in financial terms for the next four years.

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

- Maintain existing service levels
- Achieve a breakeven operating result within five to six years
- Maintain a capital expenditure program at an affordable level
- Achieve a balanced budget on a cash basis

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

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

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

14.2 Financial resources

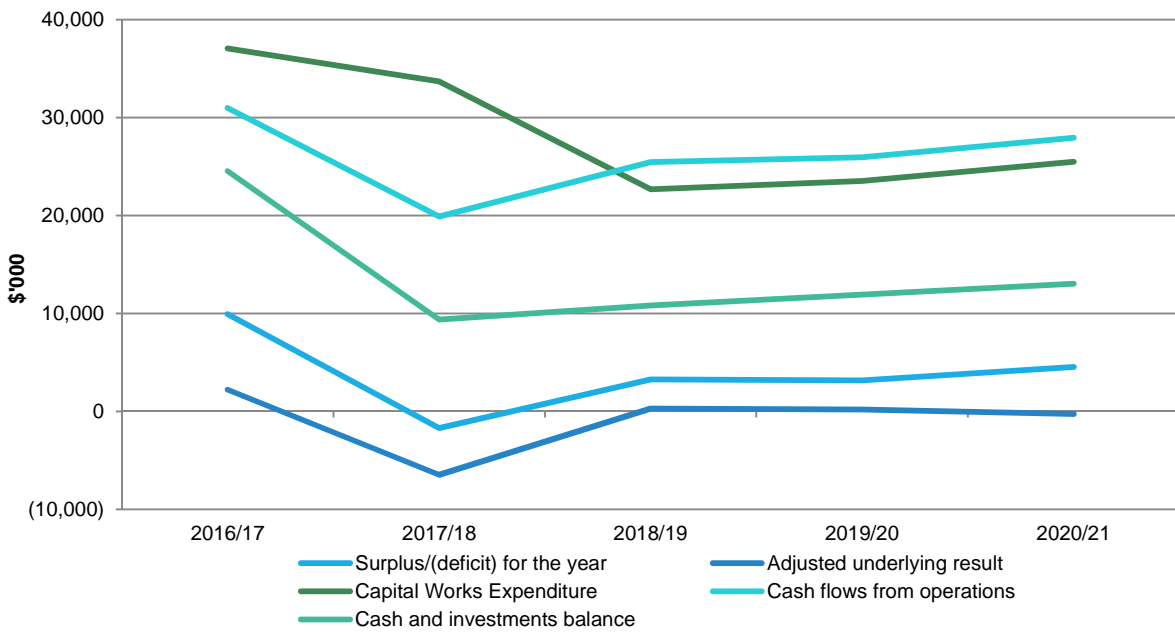
The following table summarises the key financial results for the next four years as set out in the SRP for years 2017/18 to 2020/21. Appendix A includes a more detailed analysis of the financial resources to be used over the four-year period. The Victorian Grants Commission (VGC), will be prepaying half of Council's 2017/18 allocation by the end of June 2017. This is merely a timing difference and has no overall effect on Council's 2017/18 grant allocation from VGC

Indicator	Forecast	Budget	Strategic Resource Plan			Trend
	Actual		Projections			
	2016/17	2017/18	2018/19	2019/20	2020/21	+/-
	\$'000	\$'000	\$'000	\$'000	\$'000	
Surplus/(deficit) for the year	9,912	(1,720)	3,260	3,173	4,539	+
Adjusted underlying result	2,205	(6,499)	277	176	(282)	o
Cash and investments balance	24,524	9,361	10,802	11,908	13,039	+
Cash flows from operations	30,959	19,879	25,448	25,943	27,917	+
Capital works expenditure	37,060	33,690	22,668	23,519	25,493	-

Key to Forecast Trend:

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

The following graph shows the general financial indicators over the four year period.



The key outcomes of the Plan are as follows:

- Financial sustainability (Section 11)** - Cash and investments is forecast to decrease in the 2017/2018 year, gradually increase over the following three year period from \$9.36 million to \$13.04 million, which indicates a balanced budget on a cash basis in each year
- Rating levels (Section 15)** – Modest rate increases are forecast over the four years as per the projected Victorian State CPI which rate capping is based on
- Borrowing strategy (Section 16)** – Borrowings are forecast to reduce from \$20.48 million to \$16.72 million over the four year period. This includes new borrowings for the Mildura airport runway reconstruction received in 2016/2017. All borrowing costs relating to this facility are directly passed onto Mildura Airport Pty Ltd
- Infrastructure strategy (Section 16)** - Capital expenditure over the four year period will total \$105.37 million at an average of \$26.34 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 58.70% 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 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 proposed rate caps set by the State Government based on Victorian CPI projections.

Year	General Rate Increase %	Municipal Charge Increase %	Waste Charge Increase %	Total Rates Raised \$'000
2016/17	2.50	0.00	3.05	64,419
2017/18	2.00	0.00	1.40	66,550
2018/19	2.25	0.00	2.80	68,775
2019/20	2.50	0.00	2.70	71,221
2020/21	2.50	0.00	2.70	73,750

15.3 Rating structure

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

- Property values, 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
- A fixed municipal charge per property to cover some of the administrative costs of the Council

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

Council makes a further distinction within the property value component of rates based on the purpose for which the property is used, that is, whether the property is used for residential, farming or business 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 five years.

The existing rating structure comprises three differential rates (residential, farm land and business) and a rate concession for recreational land. 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 business rate is set at 120% of the residential rate, the farm land rate is set at 95% of the residential rate, and the recreational land rate is set at 10% of the residential rate. Council also levies a special rate, a municipal charge, a municipal waste charge, a kerbside collection charge and a recycling charge as allowed under the Act.

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

Rate type	How applied	2016/17	2017/18	Total Raised \$000's	Change
Residential rate	Cents/\$ CIV	0.00653190	0.00664800	34,149	1.8%
Farm land rate	Cents/\$ CIV	0.00620531	0.00631560	8,198	1.8%
Business rate	Cents/\$ CIV	0.00783828	0.00797760	12,098	1.8%
Cultural & recreational rate	Cents/\$ CIV	0.00065319	0.00066480	17	1.8%
Mildura city heart special rate	Cents/\$ CIV	0.00255960	0.00262987	580	2.7%
Municipal charge	\$/ property	100.00	100.00	2,740	0.0%
Municipal waste	\$/ property	177.00	179.00	4,681	1.1%
Kerbside collection	\$/ property	113.00	114.00	2,983	0.9%
Recycling	\$/ property	28.00	29.00	739	3.6%

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.

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 were 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 approach has resulted in a reduction in debt servicing costs but has meant that cash and investment reserves have been used as an alternate funding source to maintain robust capital works programs. Council's long-term borrowing strategy focuses on reaching a debt position that provides future flexibility to use loan funds, without unduly exposing Council to a high debt burden.

For the 2017/18 year, Council has decided not to take out new borrowings. After making loan repayments of \$0.71 million, total borrowings will be \$19.77 million as at 30 June 2018. However, it is likely that in future years, borrowings will be required to fund future infrastructure initiatives. The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2017.

Year	New \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance \$'000
2016/17	5,125	2,470	1,181	20,478
2017/18	-	711	1,151	19,767
2018/19	-	813	1,123	18,954
2019/20	-	1,089	1,073	17,865
2020/21	-	1,148	1,015	16,717

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

- The average rate will rise by 2.0% in line with the order by the Minister for Local Government on 19 December 2016 under the Fair Go Rates System
- Key drivers
 - To fund ongoing service delivery – business as usual (balanced with greater service demands from residents)
 - To fund renewal of infrastructure and community assets
 - To cope with growth in the population of Victorian residents (2.2% in the last year)
 - To cope with cost shifting from the State Government
 - To cope with a reduction in funding from the Commonwealth Government via the Victoria Grants Commission caused by their freezing of indexation of the grant
- This is not a revaluation year. Valuations will be as per the General Revaluation dated 1 January 2018 (as amended by supplementary valuations)
- The waste service charge incorporating kerbside collection and recycling will increase by 3.6%
- Note that for every \$100 in taxes paid by Victorian residents, rates make up approximately \$3.50. The other \$96.50 goes to the State and Federal Governments
- Refer Section 7 for further rates and charges details

	2016/17 \$'000	2017/18 \$'000
Total amount borrowed as at 30 June of the prior year	17,823	20,478
Total amount proposed to be borrowed	5,125	-
Total amount projected to be redeemed	(2,470)	(711)
Total amount of borrowings as at 30 June	20,478	19,767

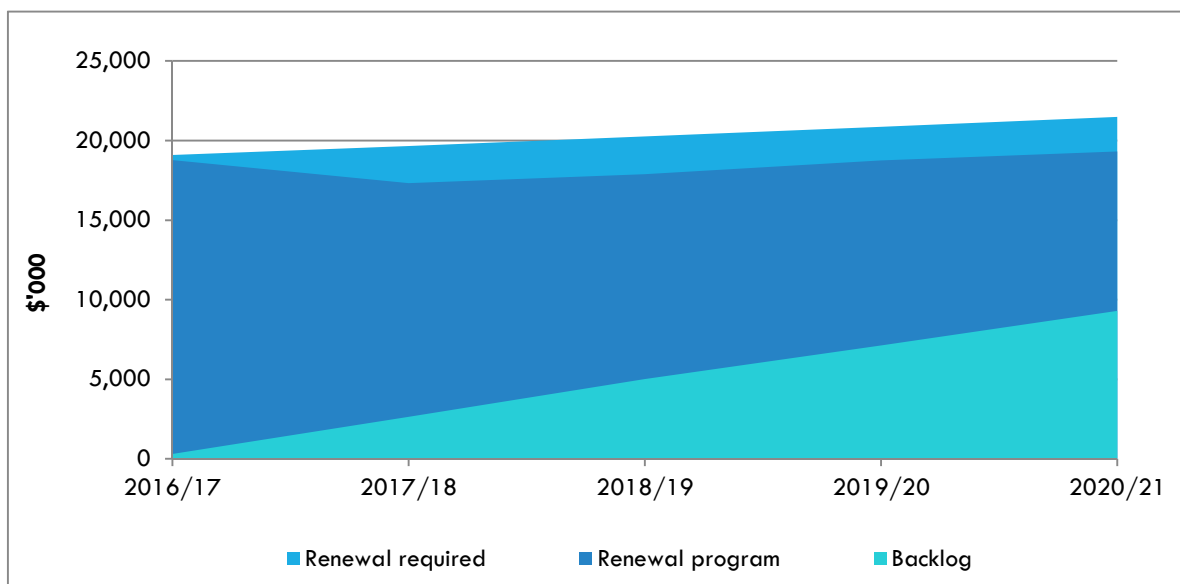
16.2 Infrastructure

The Council has developed various asset management plans, which set 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.

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



At present, Council is similar to most municipalities in that it is presently unable to fully fund the renewal of its asset base. The infrastructure strategy will endeavour to provide a sufficient level of annual funding to meet ongoing asset renewal need. If this is not addressed, it will create an asset renewal gap and increase the level of backlog. Backlog is the renewal works that Council has not been able to fund over the past years and is equivalent to the accumulated asset renewal gap.

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.

Description	Statutory Fee	Next Year Fee (incl GST if Applic)	Curr Year Fee (incl GST if Applic)	Unit Of Measure	Next Year Supplementary Info
Asset Services					
Engineering					
Operational					
Road Opening Permit - (Application Fee)		69.30	69.30	each	
Road Opening Permit - Miscell. Charge - Driveway Inspection Fee (per driveway)		95.20	95.20	each	
Consent for stormwater drainage (State Gov)	Yes	60.90	60.90	each	
Over Dimension & High Mas Permit		127.00	127.00	each	
Street Directory Books (A4)		60.00	60.00	each	
Street Directory - Street Number Book (A3)		158.20	158.20	each	
Street Directory & Number Book (on CD)		90.20	90.20	each	
Permit to Occupy Road reserve		64.00	64.00	each	Permit to allow for occupation of road reserve to allow for building on adjacent land and run events
Engineering Assessment Fees (Manager)		331.00	331.00	per hour	
Engineering Assessment Fees (Team Leader Design)		199.00	199.00	per hour	
Engineering Assessment Fees (Team Leaders/ Co-ordinator)		263.00	263.00	per hour	
Engineering Assessment Fees (Engineers)		139.00	139.00	per hour	
Engineering Assessment Fees (Technical Officer)		114.00	114.00	per hour	
Engineering Services					
Assets					
Consent for stormwater drainage (State Gov)	Yes	60.90	60.90	each	
Building & Environmental					
Building Maintenance					
Other Outdoor Infrastructure					
Murrayville Power Site (Rate Per Person)		6.00	6.00	per day	
Murrayville Unpowered Site (Rate Per Person)		4.00	4.00	per day	
Murrayville User of Shower (Rate Per Person)		2.00	2.00	per day	
Murrayville Powered Site (Rate Per Person)		40.00	40.00	weekly	
Murrayville Unpowered Site (Rate Per Person)		20.00	20.00	weekly	
Murrayville User of Shower (Rate Per Person)		10.00	10.00	weekly	
Walpeup Wayside Powered Site (Rate Per Person)		5.00	5.00	per day	
Walpeup Wayside Unpowered Site (Rate Per Person)		3.00	3.00	per day	
Walpeup Wayside Use of Shower (Rate Per Person)		2.00	2.00	per day	
Walpeup Wayside Powered Site (Rate Per Person)		32.00	32.00	weekly	
Walpeup Wayside Unpowered Site (Rate Per Person)		18.00	18.00	weekly	
Walpeup Wayside Use Of Shower (Rate Per Person)		10.00	10.00	weekly	
Community Care Services					
Family Day Care					
Operational					
FDC Admin Levy		0.50	0.45	per hour	
Play Along					
Operational					
Hourly fee for occasional care		11.50	11.00	per hour	
Long Day Care		400.00	372.00	per week	
Long Day Care		82.00	77.00	per day	
Long Day Care Half Day		42.00	40.00	per day	
Late Fee for Child Pick up		1.00	-	per minute	
Maternal & Child Health					
Immunisations					
Immunisation - Request for Information		21.30	21.00	each	
Immunisation - Adult Hepatitis A Single Dose		99.50	98.00	each	
Immunisation - Adult Hepatitis A & B (Twinrix)		243.60	240.00	each	
Immunisation - Fluvax Business visit		38.60	32.00	each	Fee per vaccination for site visits to Businesses who have 50 staff or more
Immunisation - Adult Hepatitis A complete course		197.90	195.00	each	
Immunisation - Hepatitis B single dose Adult		27.40	27.00	each	
Immunisation - Adult Hepatitis B vaccine complete course		81.20	80.00	each	
Immunisation - Adult Diphtheria, Tetanus & Pertussis (Boostrix)		43.60	43.00	each	
Immunisation Mantoux test		59.40	58.50	each	
Immunisation - fluvax clinic		27.40	34.00	each	provided at flu clinic
Immunisation - Fluvax Nursing Home		260.90	257.00	each	
Aged Care Business Services					
Business Home Care					
Business Home Care		53.46	48.62	hourly rate	
Business Personal Care					
Business Personal Care		53.46	48.62	per hour	
Business Personal Care (outside normal spread of hours and Public Holidays)		67.70	62.20	per hour	
Business Respite					
Business Respite		53.46	48.62	per hour	
Business Respite (outside normal spread of hours and Public Holidays)		67.70	62.20	per hour	
Business Property Maintenance					
Business Property Maintenance		59.60	54.30	per hour	
Business Social Support					
Business Social Support		53.46	48.62	per hour	
Gentle Exercises	Yes	6.50	5.70	per session	
Bus	Yes	6.50	5.70	per session	

Description	Statutory Fee	Next Year Fee (incl GST if Applic)	Curr Year Fee (incl GST if Applic)	Unit Of Measure	Next Year Supplementary Info
Swimming	Yes	6.50	5.70	per session	
Home Care					
Home Care					
Medium Category	Yes	16.60	16.20	per hour	
Low Category	Yes	6.50	6.30	per hour	
High Category	Yes	34.70	33.90	per hour	
Personal Care					
High Category	Yes	37.00	36.10	per hour	
Low Category	Yes	4.70	4.60	per hour	
Medium Category	Yes	9.80	9.60	per hour	
Home Maintenance					
High Category	Yes	50.00	48.90	per hour	
Low Category	Yes	12.50	12.20	per hour	
Medium Category	Yes	19.50	19.00	per hour	
Respite Care					
Low Category		3.50	3.40	per hour	
Medium Category		5.10	5.00	per hour	
High Category		35.60	34.70	per hour	
Home Care Programs					
Planned Activity Group (Social Support)					
Gentle Exercises	Yes	6.50	5.90	per session	
Bus	Yes	6.50	5.90	per session	
Swimming	Yes	6.50	5.90	per session	
HACC Response					
HACC Response - Call Out Day Service		53.46	47.30	per hour	
HACC Response - Set Up Visit		82.72	80.70	per hour	
HACC Response - Review by telephone		53.46	47.30	per hour	
HACC Response - Review in person		82.72	80.70	per hour	
HACC Response - Kilometer		1.20	1.20	each	
HACC Response - Training		53.46	47.30	per hour	
Community Futures					
Theatre					
Theatre Touring					
Ticketing: Box Office Commission for Touring shows		1.50	1.50	per ticket	
Theatre Local					
Ticketing: Box Office Commission for Local and Community Groups		1.50	1.50	per ticket	A 1% handling charge on the gross total of credit card and EFTPOS sales applies
Venue Hire: Theatre per performance - Local Groups / Community Groups / Mildura Rural City Council		535.00	529.00	per day	Access from 10am to midnight. Includes FOH Officer for the first 4 hours, thereafter charged at \$59.00 per hour
Ticketing Services: External - Box Office Commission (Local/Community Group)		1.50	1.50	per ticket	A 1% handling charge on the gross total of credit card and EFTPOS sales applies
Theatre Commercial					
Ticketing Services: Site Administration Charge (Commercial & All External Ticketing)		120.00	118.00	each	Minimum fee. Additional charges may apply.
Piano - Steinway & Sons Model D Concert Grand (Auditorium Only)		150.00	150.00	each	Auditorium Only. Fee subject to the rate at which the service is supplied regarding tuning. This fee is waived for Local/Community Groups
Rehearsals		87.00	85.00	per hour	Occupancy of venue includes supervisor/technician. Charges commence from access time and cease when the hirer has vacated the venue
Staffing: Technician		59.00	59.00	per hour	Minimum 3 hours. Public Holiday staffing: standard rate plus 50% loading. A technician is required to be in attendance at all times whenever the theatre is occupied for reasons of Occupational Health and Safety
Piano - Yamaha Grand Piano (Foyer)		75.00	75.00	per day	Fee subject to the rate at which the service is supplied regarding tuning and transport. This fee is waived for Local/Community Groups
Marquee / Tents - Mildura Arts Centre Lawns		146.00	144.00	per day	Refundable bond of \$300, Public Liability Insurance Required
Ticketing Services: Ticket Printing of allocation Auditorium (Schools use only)		0.65	0.65	per ticket	
Functions and Meetings (Mildura Arts Centre Foyer)		120.00	118.00	per hour	includes a supervisor. After hours, and subject to no. of people may require an additional MAC Staff Member on duty, to be negotiated. Additional charge for Public Liability Insurance. Charges commence from access time and cease when the hirer has vacated the venue
Staffing: Fire Warden/ Follow Spot Operator / Mechanist		48.00	48.00	per hour	Minimum 3 hours. Public Holiday staffing: standard rate plus 50% loading
Staffing: Front of House Officer (FOH)		59.00	59.00	per hour	Public holiday staffing: standard rate plus 50%
Any other services/equipment required		-	-	each	On request
Extra Cleaning (or between performances)		48.00	48.00	per hour	Public Holiday staffing: standard rate plus 50% loading . Additional charges will be made for damage or excess cleaning
Security (After Hours/ Supervision)		-	-	per hour	Fee subject to the rate at which the service is supplied. To be negotiated directly with Mildura Arts Centre

Description	Statutory Fee	Next Year Fee (incl GST if Applic)	Curr Year Fee (incl GST if Applic)	Unit Of Measure	Next Year Supplementary Info
Venue Hire: Conferences / Conventions - Theatre		705.00	694.00	per day	Maximum 8 hours. Access from 10am to midnight. Includes FOH Officer for the first 4 hours, thereafter charged at \$59.00 per hour. Access to use of Dressing Rooms and Green Room
Additional Performance on the same day		141.00	139.00	per hour	hourly rate, additional charges for staffing
Marketing: Customised EDM		200.00	175.00	each	EDM: Electronic Direct Marketing - pre-bookings essential to secure feature
Layover (Dead Day)		100.00	100.00	per day	This is when a company has occupancy of the theatre and the facility cannot be hired to other companies
Ticketing Services: Box Office Commission (Commercial)		4.15	4.10	per ticket	Handling Fee: 1% on total percentage of credit card and eftpos sales
Staffing: Box Office / Door Person / Ushers / Merchandise Seller		48.00	48.00	per person, per hour	Minimum 3 hours. Public Holiday staffing: standard rate plus 50% loading. At least two authorised Mildura Arts Centre Attendants are on duty at all performance and events at Mildura Arts Centre
Commission: Merchandise and Sales.		0.10	0.10	each	Applicable for Commercial and for all events where MAC are responsible for Merchandise Sales. This fee is waived for Local/Community Groups who are responsible for their own Merchandise Sales
Venue Hire: Theatre per performance. (Commercial)		1,410.00	1,387.00	per day	Access from 10am to midnight. Includes FOH Officer for the first 4 hours, thereafter charged at \$59.00 per hour. Access to use of Dressing Rooms and Green Room
Marketing Services Package		300.00	267.00	each	Includes poster/DL distribution, e-newsletter distributed monthly, venue screens, social media and website presence (www.milduraartscentre.com.au)
Ticketing Services: External - Box Office Commission (Commercial)		4.15	4.10	per ticket	A 1% handling charge on the gross total of credit card and EFTPOS sales applies
Marketing: Advertising campaigns		-	-	each	on application
Ticketing: Exchange and Ticket Reprint Fee (charged to Ticket Purchaser)		3.00	3.00	each	
Venue Hire - Theatre: Deposit Fee		300.00	300.00	each	Payment on issue of the Contract. Non-refundable Deposit.
Rehearsal Studio Fee		33.00	32.00	up to 4 hours	Subject to availability and access. Community Rate: up to 4 hours per session. Public Liability Insurance required
Meetings Only - (Community)		33.00	32.00	up to 4 hours	up to 4 hours per session. (Community Rate only) Public Liability Insurance required
Hire of Projector Fee		150.00	150.00	each	This fee is waived for local/community groups
Gallery					
Operational					
Mildura Arts Centre Permanent Collection: Image Request.		-	-	each	Fee determined according to declaration of use. Subject to terms and conditions
Commission: Merchandise and Sales.		0.10	0.10	each	10% Commission. Postage fees directly oncharged to customer
Mildura Arts Centre - Long Term Loan fee		165.00	-	each	
Heritage					
Mildura Station Homestead Administration					
Rio Vista Historic House - Verandah or Lawns		110.00	108.00	per two hours.	Minimum of two hours. Additional charge for Public Liability Insurance
Rio Vista Historic House: Wedding Photographs (Internal)		220.00	216.00	per two hours.	Charge includes hire fee and supervisor. Additional charge for Public Liability Insurance
Rose Garden/Grounds - Ceremony or Wedding Photographs		110.00	108.00	per two hours.	per two hours. Additional charge for Public Liability Insurance
WOOLSHED: Weekday Rate (Monday - Thursday)		261.00	257.00	per day	Plus refundable bond of \$300. Additional charge for Public Liability Insurance
Whole of Site Hire (Event/Festival)		1,095.00	1,079.00	per day	Full access of site for an event/festival. Plus refundable bond of \$300. Public Liability Insurance Required
WOOLSHED: Weekend Rate (Friday to Sunday)		433.00	426.00	weekend rate.	Plus refundable bond of \$300. Additional charge for Public Liability Insurance
COTTAGE - Daily Rate		229.00	226.00	per day	Plus refundable bond of \$300. Additional charge for Public Liability Insurance
Marquee / Tents - Mildura Station Homestead Grounds (Private & Community Events) Weekend Rate: Friday to Sunday		433.00	426.00	weekend rate.	includes Woolshed. Plus refundable bond of \$300. Additional charge for Public Liability Insurance
Security Alarm Call Out		65.00	64.00	each	
Penalty charge for late vacation of Woolshed (by 10:30am)		41.00	40.00	per hour	
Penalty charge for unsatisfactory Cleaning of venue		48.00	48.00	per hour	
COTTAGE - Meetings Only (Community)		33.00	32.00	(Up to 4 hours)	Minimum of 3 hours, after that, per hour charge up to 4 hours per session (Community Rate only). Public Liability Insurance required
Marquee/Tents - Mildura Station Homestead Grounds (Private & Community Events) Weekday Rate: Monday to Thursday		261.00	257.00	per day	includes Woolshed. Plus refundable bond of \$300. Additional charge for Public Liability Insurance
Art & Community					
Outreach Art & Community					
7 Chaffey Avenue: Rental/Lease Fee		100.00	100.00	weekly	Shared use with MAC
Strategic Planning					
Amendments					
Amendments - Stage 1	Yes	2,871.60	798.00	each	206 fee units
Amendments - Stage 2 (i)	Yes	14,232.70	798.00	each	1021 fee units
Amendments - Stage 3	Yes	453.10	524.00	each	32.5 fee units
Amendments - Stage 4	Yes	453.10	798.00	each	32.5 fee units
Amendments - Stage 2 (ii)	Yes	28,437.60	-	each	2040 fee units
Amendments Stage 2 (iii)	Yes	38,014.40	-	each	2727 fee units
Corporate Administration					
Governance					
Operational					

Description	Statutory Fee	Next Year	Curr Year	Unit Of Measure	Next Year Supplementary Info
		Fee (incl GST if Applic)	Fee (incl GST if Applic)		
Freedom of Information request - Search fee	Yes	20.00	20.00	per hour or part of an hour	
Freedom of Information Request	Yes	27.20	27.20	each	
Freedom of Information request - Supervision charge	Yes	5.00	5.00	per quarter hour or part quarter hour	
Corporate Risk					
Public Liability					
Public Liability Insurance		33.00	33.00	each	
Customer Relations					
Customer Service					
Hire of Committee Room, Deakin Ave (external users) - Full Day		130.00	130.00	full day	
Hire of Committee Room, Deakin Ave (external users) - Half Day		66.00	66.00	per half day	
Revenue					
Operational					
Dishonoured Direct Debit Administration Fee		30.00	30.00	each	
Dishonoured Cheque Administration Fee		30.00	30.00	each	
Land Information Certificates	Yes	24.80	24.80	each	
General Database Extraction Requests		80.90	80.90	per hour	
Land Information Certificate - Urgent		58.00	58.00	each	
Street Number Change		66.00	66.00	each	
Transaction History Document		25.50	25.50	each	
Development Services					
Statutory Planning					
Operational					
Fast track planning certificates		78.00	78.00	each	
Planning Certificate Regular (Reg 11)	Yes	18.20	18.20	each	
Advertising 1-10 Prop - Planning Applications - Administration		109.00	109.00	each	
Advertising 11-100 Prop - Planning Applications - Administration		177.00	175.00	each	
Advertising 100+ Prop - Planning Applications - Administration		241.00	241.00	each	
Advertising - Planning Applications - Certified Mail		6.50	6.50	each	Reflect actual costs of certified mail
Advertising - Planning Applications - Sign on Site		82.00	82.00	per sign	
Extension of time to permits		215.00	215.00	each	
Certificates of Compliance (Reg 15)	Yes	306.70	147.00	each	
Class 1 Application for permit under s47	Yes	1,240.70	502.00	each	
Class 10 Application for permit under s47	Yes	1,080.40	8,064.00	each	
Class 11 Application for permit under s47	Yes	1,456.70	16,130.00	each	
Class 12 Application for permit under s47	Yes	3,213.20	386.00	each	
Class 13 Application for permit under s47	Yes	8,189.80	386.00	each	
Class 14 Application for permit under s47	Yes	24,151.10	386.00	each	
Class 15 Application for permit under s47	Yes	54,282.40	781.00	each	
Class 16 Application for permit under s47	Yes	12,407.70	249.00	each	
Fee for search and/or copy of planning permit/endorsed plan < 10 yrs		80.00	80.00	each	
Class 17 Application for permit under s47	Yes	1,240.70	541.00	each	
Class 18 Application for permit under s47	Yes	1,240.70	404.00	each	
Class 2 Application for permit under s47	Yes	188.20	239.00	each	
Miscellaneous Charges - Liquor Licence Applicant Information Requests		55.00	57.00	each	
Class 3 Application for permit under s47	Yes	592.50	490.00	each	
Class 4 Application for permit under s47	Yes	1,212.80	102.00	each	
Tree planting in subdivisions		74.00	74.00	each	
Class 5 Application for permit under s47	Yes	1,310.40	604.00	each	
Class 6 Application for permit under s47	Yes	1,407.90	707.00	each	
Class 7 Application for permit under s47	Yes	188.20	815.00	each	
Class 8 Application for permit under s47	Yes	404.30	1,153.00	each	
Class 9 Application for permit under s47	Yes	188.20	4,837.00	each	
Section 8A(1)	Yes	102.00	102.00	each	
Section 8B(2)	Yes	102.00	102.00	each	
Satisfaction Matters (Reg 18)	Yes	306.70	102.00	each	
Class 1 Application for amendment s72	Yes	1,240.70	502.00	each	
Class 2 Application for amendment s72	Yes	1,240.70	502.00	each	
Class 3 Application for amendment s72	Yes	188.20	239.00	each	
Class 4 Application for amendment s72	Yes	592.50	490.00	each	
Class 5 Application for amendment s72	Yes	1,212.80	102.00	each	
Class 6 Application for amendment s72	Yes	1,310.40	604.00	each	
Class 7 Application for amendment s72	Yes	188.20	707.00	each	
Class 8 Application for amendment s72	Yes	404.30	815.00	each	
Class 9 Application for amendment s72	Yes	188.20	386.00	each	
Application for secondary consent		120.00	120.00	each	
Removal of S173 Agreement (Including titles office charges)	Yes	620.30	340.00	each	
Demolition report and consent 29a	Yes	64.10	55.55	each	
Fee for search and/or copy of planning permit/endorsed plan > 10yrs		170.00	170.00	each	
Planning Advice Response to Standard Request		130.00	130.00	each	
Subdivision - Certification	Yes	164.50	100.00	each	
Subdivision - Certification per lot	Yes	-	20.00	each	
Subdivision - Recertification	Yes	164.50	100.00	each	
Building Services					
Building Permits					

Description	Statutory Fee	Next Year	Curr Year	Unit Of Measure	Next Year Supplementary Info
		Fee (incl GST if Applic)	Fee (incl GST if Applic)		
Certificate of Compliance reg 1507 Report & Consent (State Gov)	Yes	204.00	204.00	each	
Domestic fences not brick, not a swimming pool barrier		256.90	232.93	each	
Extension of time to permits		124.00	124.00	each	
Inspection for after permit lapse (To finalise permit)		167.00	167.00	each	
Inspection for after permit lapse (To finalise permit)		167.00	167.00	per inspection	
Building Permit Lodgement Fee all classes of buildings (State Gov)	Yes	38.30	34.85	each	
Domestic Building Works Value \$0 - \$2,500		363.00	363.00	each	
Domestic Building Works Value \$2,501 - \$5,000		441.00	441.00	each	
Domestic Building Works Value \$5,001 - \$20,000		540.00	540.00	each	
Domestic Building Works Value \$20,001- \$40,000		790.00	790.00	each	
Domestic Building Works Value \$40,001 - \$80,000		1,112.00	1,112.00	each	
Domestic Building Works Value \$80,001 - \$150,000		1,413.00	1,413.00	each	
Domestic Building Works Value \$150,001 - \$500,000		-	-	each	value/116+200
Domestic Building Works Value \$500,001 +		-	-	each	POA
Commercial Building Works Value up to \$10,000		502.00	502.00	each	
Commercial Building Works Value \$10,001 - \$20,000		982.00	982.00	each	
Commercial Building Works Value \$20,001 - \$50,000		1,403.00	1,403.00	each	
Commercial Building Works Value \$50,001 - \$100,000		2,387.00	2,387.00	each	
Commercial Building Works Value \$100,001 - \$200,000		2,943.00	2,943.00	each	
Commercial Building Works Value \$200,001 - \$500,000		4,430.00	4,430.00	each	
Commercial Building Works Value \$500,001 - \$2,000,000		6,009.00	6,009.00	each	
Commercial Building Works \$2,000,001+ (fee = cost / 1000 / 3 +		-	-	each	cost/1000/3+7700
Asset Protection (Security Deposit Refundable)		300.00	300.00	each	Bond
Asset Protection (Security Deposit Refundable)		670.00	670.00	each	Bond
Hoarding Permit - (Weekly Fee)		90.00	90.00	per week	Hoarding permit weekly fee for minor Works
Hoarding Permit - (Application Fee)		167.00	167.00	each	Hoarding permit application fee for minor works
Asset Protection					
Asset Protection Permit Application Fee		167.00	167.00	each	
Asset Protection additional inspection Fee		79.00	79.00	each	
POPE - Permit Fee					
Places of Public Entertainment (POPE) population 0 - 3000		555.00	555.00	each	
Place of public entertainment (POPE) population over 5001		722.00	722.00	each	
Place of Public Entertainment (POPE) population 3001 - 5000		983.00	983.00	each	
Siting of a prescribed temporary structure Section 57		204.00	204.00	each	
Building Enquiries					
Building Search for Plans (under 10 years)		84.00	84.00	each	
Building Certificate (Fast Track 24 hours)		120.00	120.00	each	
Asset Protection (Security Deposit Commercial Refundable)		1,000.00	1,000.00	each	Min fee
Building Search for Plans (10 to 25 years)		169.00	169.00	each	
Building Search for Plans (more than 25 years)		342.00	342.00	each	
Reg 327 fees for the provision of information (State Gov)	Yes	51.20	46.45	each	
Traffic & Local Laws					
Traffic Supervision					
Parklet		4,400.00	4,400.00	Per year	
Traffic Control & Local Laws - Parking Infringement Notices	Yes	78.00	76.00	each	
Parking Infringement Notice	Yes	93.00	91.00	each	
Parking Infringement Notice	Yes	155.00	152.00	each	
Parking Infringement Late Fee	Yes	22.60	24.50	each	
Mallee Burger		3,300.00	3,586.00	Per year	
Riverfront cafe		1,320.00	1,320.00	Per year	
Langtree Hotdog		660.00	660.00	Per year	
Licences		155.00	160.00	Per year	
Local Laws Administration					
Other Fees - Animal Control dangerous dog signs		35.00	36.00	each	
Other Fees - Animal Control dangerous dog collars		50.00	52.00	each	
Temporary work zones		170.00	175.00	each	
Access to Langtree Mall		170.00	175.00	each	
T.S.A Signs per day hire		170.00	175.00	each	
Goods on Display 1.5m2		155.00	160.00	each	
Animal Release - Other (Sheep, Goats & Rams)		120.00	124.00	each	
Animal Release - (Dog, Cat)		120.00	124.00	each	
Impounded Items - Impounded signs / trolleys		170.00	175.00	each	
Impounded Items - Impounded Toy Vehicles (skateboards / rollerblades / bicycles)		80.00	82.00	each	
Impounded Items - Impounded vehicles		218.00	225.00	each	
Other Fees - Animal Permits to keep more dogs/cats/other		158.00	163.00	each	
Trade / Media Permits		170.00	175.00	each	
Animal Control - Animal Registrations (Dog & Cat) - Replacement Tags		-	-	each	
Animal Control Regulation - Stock wandering at large (Local Laws)	Yes	155.00	152.00	each	
Animal Control Regulation - Dog unregistered	Yes	311.00	303.00	each	
Animal Control Regulation - Dog wandering at large (night time)	Yes	311.00	303.00	each	
Animal Control Regulation - Dog wandering at large (day time)	Yes	233.00	228.00	each	
Other Fees - Animal Business Registration		162.00	167.00	each	
Other Fees - Animal Certificate of Registration (Dog/Cat)		27.00	28.00	each	
Animal Release - Other (Horse, Cattle)		120.00	124.00	each	
Consumption of Liquor		80.00	85.00	each	
Camping on Controlled Land / Camping on Private Land		83.00	85.00	each	

Description	Statutory Fee	Next Year	Curr Year	Unit Of Measure	Next Year Supplementary Info
		Fee (incl GST if Applic)	Fee (incl GST if Applic)		
Collection on Roads		83.00	85.00	each	
Recreational Vehicles		170.00	175.00	each	
Advertising Signs (*A Frame)		155.00	160.00	each	
Keeping of Bees / Bee Hives		160.00	165.00	each	
Outdoor Dining Facility (per table and chairs)		155.00	160.00	each	
Street parties		80.00	82.00	each	
Road Closure Applications		155.00	160.00	each	
Copies of Local Law		47.00	48.00	each	
Road Side Trading - Mildura		3,300.00	3,586.00	each	
Road Side Trading - other		511.00	526.00	each	
Bulk rubbish containers on a carriageway		83.00	85.00	each	
Animal Control Minor Attack	Yes	389.00	379.00	each	
Animal Control Animal Nuisance (Barking)	Yes	155.00	152.00	each	
Animal Control Not Wearing a Tag	Yes	78.00	76.00	each	
Animal Control Non Muzzled Grey Hound	Yes	233.00	228.00	each	
Dog Control					
Animal Control - Animal Registrations (Dog & Cat) - Desexed		40.00	40.00	each	
Animal Control - Animal Registrations (Dog & Cat) Non - Desexed Animal over 10 years		40.00	40.00	each	
Animal Control - Animal Registrations (Dog & Cat) - Pensioner Entire (Renewal)		58.00	58.00	each	
Animal Control - Animal Registration (Dog & Cat) - Entire (Renewal)		116.00	116.00	each	
Animal Control - Animal Registrations (Dog & Cat) - Reduced Fee		40.00	40.00	each	
Animal Control - Animal Registrations (Dog & Cat) - Pensioner Desexed		20.00	20.00	each	
Animal Control- Animal Registration (Dog & Cat) Entire (New)		116.00	116.00	each	
Animal Control - Animal Registrations (Dog & Cat) - Pensioner Entire (New)		58.00	58.00	each	
Animal Control - Animal Registrations (Dog & Cat) Non - Desexed Animal over 10 years Pensioner		20.00	20.00	each	
Fire Prevention					
Fire Control - Administration Fee		300.00	309.00	each	
Permit to Burn		33.00	34.00	each	
Environmental Health Services					
Food Surveillance					
Food Premises Class 1 - New Registration		325.00	325.00	each	
Food Premises Class 2 - New Registration		345.00	345.00	each	
Food Premises Class 1 - Annual Renewal of Registration		275.00	275.00	per year	
Food Premises Class 2 - Community Group New Registration		160.00	155.00	each	
Food Premises Class 3 - New Registration		288.00	288.00	each	
Food Premises Class 3 - Community Group New Registration		139.00	139.00	each	
Food Premises Class 1 Transfer of Registration		273.00	273.00	each	
Food Premises Class 1, 2 & 3 - More than 5 persons employed		23.00	23.00	per person	
Food Premises Class 2 - Annual Renewal of Registration		315.00	315.00	per year	
Food Premises Class 1 - Urgent Transfer of Registration		397.00	397.00	each	
Food Premises Class 2 - Transfer of Registration		288.00	288.00	each	
Food Premises Class 2 - Community Group Annual Renewal of Registration		140.00	140.00	Per year	
Food Premises Class 2 - Urgent Transfer of Registration		407.00	407.00	each	
Food Premises Class 2 - Community Group Transfer of Registration		139.00	135.00	each	
Food Premises Class 2 - Community Group Urgent Transfer of Registration		180.00	180.00	each	
Food Premises Class 3 - Transfer of Registration		175.00	175.00	each	
Food Premises Class 3 - Urgent Transfer of Registration		215.00	215.00	each	
Food Premises Class 3 - Community Group Transfer of Registration		88.00	88.00	each	
Food Premises Class 3 - Community Group Urgent Transfer of Registration		108.00	108.00	each	
Food Premises Class 1 Additional Inspections		129.00	129.00	each	
Food Premises Class 2 Additional Inspections		134.00	134.00	each	
Food Premises Class 2 Community Group Additional Inspections		67.00	67.00	each	
Food Premises Class 3 Annual Renewal of Registration		225.00	225.00	per year	
Food Premises Class 3 Additional Inspections		88.00	88.00	each	
Food Premises Class 3 Community Group Additional Inspections		46.00	46.00	each	
Food Premises Temporary Events / Festivals 1 Day		57.00	57.00	each	
Food Premises Temporary Events / Festivals 2-3 Days		134.00	134.00	each	
Food Premises Class 3 Community Group Renewal Annual Registration		115.00	115.00	Per year	
Food Premises Temporary Events / Festivals >3 Days		149.00	149.00	per day	
Food Premises - Certificate of Registration Replacement		25.00	67.00	each	
Food Premises - Analysis Certificate Extract		25.00	67.00	each	
Food Premises - Food Sampling Cost of Retest		180.00	180.00	each	
Food Premises - Class 4 Annual Notification Fee		57.00	57.00	Per year	
Food Premises Class 1,2,3 & 4 Premise pre inspection request		57.00	57.00	each	
Food Premises Community Group Temporary Events / Festivals Day		28.00	28.00	per day	
Food Premises- Class 1 Renewal Late Fee 50% of Renewal Fee		137.50	158.00	each	
Food Premises- Class 2 Renewal Late Fee 50% of Renewal Fee		157.50	-	each	

Description	Statutory Fee	Next Year Fee (incl GST if Applic)	Curr Year Fee (incl GST if Applic)	Unit Of Measure	Next Year Supplementary Info
Food Premises- Class 3 Renewal Late Fee 50% of Renewal Fee		112.50	-	each	
Food Premises- Class 2 Community Group Renewal Late Fee 50% of Renewal Fee		70.00	-	each	
Food Premises- Class 3 Community Group Renewal Late Fee 50% of Renewal Fee		57.50	-	each	
Waste Water Treatment					
Septic Tank Permit or Package Treatment extra inspections		55.00	55.00	each	
Septic Tank Permit - Package Treatment		360.00	360.00	each	
Septic Tank Permit - Alterations		175.00	175.00	each	
Septic Tank Permit - Installation		270.00	270.00	each	
Septic Tank - Septic Plan Search		48.00	48.00	each	
Septic Tank Permit - Package Treatment Alteration		175.00	175.00	each	
Septic Tanks - Building Report & Consent		48.00	48.00	each	
Accommodation Standards					
Prescribed Accommodation - Urgent Transfer of Registration		252.00	252.00	each	
Prescribed Accommodation - Transfer of Registration		180.00	180.00	each	
Prescribed Accommodation - Registration of new premises		211.00	211.00	each	
Transfer Fee is 5 Fee Units	Yes	70.00	65.00	each	
Caravan Parks - Tri-Annual Renewal of Registration Due 2017	Yes	1,910.00	210.00	each	
Caravan Parks - Registration of new premises	Yes	1,910.00	200.00	each	Fee determined by Number of sites. Fee shown is based on 150-200 sites for 3 year period. Prorata applies where applicable
Prescribed Accommodation New		211.00	211.00	each	
Prescribed Accommodation Transfer		180.00	180.00	each	
Prescribed Accommodation Transfer Urgent		252.00	252.00	each	
Prescribed Accommodation Renewal		191.00	191.00	each	
Prescribed Accommodation Premises Renewal Late Fee 50% of Renewal Fee		96.00	98.00	each	
Prescribed Accommodation - Additional Inspection		129.00	129.00	each	
Prescribed Accommodation - Premise pre inspection request		56.00	56.00	each	
Communicable Diseases					
PH&WA Hair,Beauty, Skin Pen & Tattooing - Single Procedure Urgent Transfer of Registration		247.00	247.00	each	
PH&WA Hair,Beauty, Skin Pen & Tattooing - Multiple Procedure Urgent Transfer of Registration		278.00	278.00	each	
PH&WA Hair,Beauty, Skin Pen & Tattooing - Single Procedure - Registration of new premises		216.00	216.00	each	
PH&WA Hair,Beauty, Skin Pen & Tattooing - Single Procedure Renewal of Registration		200.00	200.00	each	
PH&WA Hair,Beauty, Skin Pen & Tattooing - Single Procedure - Transfer of Registration		185.00	185.00	each	
PH&WA Hair,Beauty, Skin Pen & Tattooing - Multiple Procedure - Transfer of Registration		268.00	268.00	each	
PH&WA Hair,Beauty, Skin Pen & Tattooing - Multiple Procedure Renewal of Registration		295.00	295.00	each	
PH&WA Hair,Beauty, Skin Pen & Tattooing - Multiple Procedure - Registration of new premises		319.00	319.00	each	
PH&WA Hair,Beauty, Skin Pen & Tattooing - Certificate Replacement & Register Extracts		25.00	25.00	each	
Director of Housing Declarations - Cancellation on Title		200.00	200.00	each	
PH&WA Hair,Beauty, Skin Pen & Tattooing - Single Procedure Additional Inspections		129.00	129.00	each	
PH&WA Hair,Beauty, Skin Pen & Tattooing - Multiple Procedure Additional Inspections		175.00	175.00	each	
PH&WA Hair & Beauty - Mobile Procedure Renewal of Registration		200.00	200.00	each	
PH&WA Hair,Beauty, Skin Pen & Tattooing - Premise pre inspection request		56.00	56.00	each	
PH&WA Premises Single Procedure Renewal Late Fee 50% of Renewal Fee		100.00	124.00	each	
Once-off Hairdressing & Makeup Application New Registration fee		216.00	-	each	
PH&WA Premises Multiple Procedure Renewal Late Fee 50% of Renewal Fee		147.50	-	each	
Financial Management					
Rates Administration					
General Rate					
Waste Management Service Fee - Domestic (Recycling Area) 120		322.03	309.08	each	
Waste Management Service Fee - Domestic Mallee - 240 Litre		322.09	309.08	each	
Waste Management Service Fee - Domestic Rural Area (Non Collection Area)		178.94	171.75	each	
Waste Management Service Fee - Commercial Industrial - 120 Litre		236.16	226.66	each	
Waste Management Service Fee - Commercial Industrial Rural Area (Non Collection Area)		196.83	188.92	each	
Waste Management Service Fee -Commercial Industrial Mallee - 240 Litre		354.23	339.99	each	
Waste Management Service Fee - Commercial - 2nd 240L		118.07	113.32	each	
Waste Management Service Fee - Commercial Industrial - 240 Litre		354.23	339.99	each	
MRCC Financial Management					
Operational					
Dishonoured Direct Debit Administration Fee		30.00	30.00	each	

Description	Statutory Fee	Next Year Fee (incl GST if Applic)	Curr Year Fee (incl GST if Applic)	Unit Of Measure	Next Year Supplementary Info
Dishonoured Cheque Administration Fee		30.00	30.00	each	
Leisure & Cultural Services					
Recreation Services					
Red Cliffs Civic Centre					
Sport & Recreation Facilities - Halls, Pavilions and Meeting Rooms - Red Cliffs Civic Centre - Commercial Hire - Full Day		370.00	364.00	per day	
Sport & Recreation Facilities - Halls, Pavilions and Meeting Rooms - Red Cliffs RSL - Commercial Hire - Full Day		370.00	364.00	per day	
Sport & Recreation Facilities - Halls, Pavilions and Meeting Rooms - Red Cliffs Civic Centre - Community Hire - Full Day		114.00	112.00	per day	
Sport & Recreation Facilities - Halls, Pavilions and Meeting Rooms - Red Cliffs RSL - Community Hire - Full Day		114.00	112.00	per day	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Red Cliffs Civic Centre - Meetings		33.00	32.00	Up to 4 hours	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Red Cliffs RSL - Meetings		33.00	32.00	Up to 4 hours	
Property & Equipment Hire					
Sport & Recreation Facilities - Miscellaneous - Mobile Toilet - Servicing Fee		78.00	77.00	per use	
Misc Pavillion Use					
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Unspecified Facilities - Community Hire - Full Day		114.00	112.00	per day	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Unspecified Facilities - Commercial Hire - Full Day		370.00	364.00	per day	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Unspecified Facilities - Meetings		33.00	32.00	Up to 4 hours	
Irymple CLC					
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Irymple Community Leisure Centre - Stadium - Junior Competition		29.00	28.00	per use	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Irymple Community Leisure Centre - Stadium - Junior Training		24.00	23.00	per use	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Irymple Community Leisure Centre - Stadium - Senior Competition		39.00	38.00	per use	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Irymple Community Leisure Centre - Stadium - Senior Training		33.00	32.00	per use	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Irymple Community Leisure Centre - Upper or Lower Function Room - Martial Arts		24.00	23.00	per use	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Irymple Community Leisure Centre - Playgroup		14.00	13.00	per use	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Irymple Community Leisure Centre - Commercial Hire - Full Day		370.00	364.00	per day	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Irymple Community Leisure Centre - Community Hire - Full Day		114.00	112.00	per day	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Irymple Community Leisure Centre - Meetings		33.00	32.00	Up to 4 hours	
Old Aero Ovals Pavillion					
Sport & Recreation Facilities - Miscellaneous - Community Hire - Change Room Hire		13.00	12.00	per use	
Sport & Recreation Facilities - Miscellaneous - Community Hire - Kiosk Hire		13.00	11.00	per day	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Old Aerodrome Sporting Complex - Community Hire - Full Day		114.00	109.00	per use	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Old Aerodrome Sporting Complex - Meetings		33.00	31.00	per use - up to 4 hours	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Old Aerodrome Sporting Complex - Service Agreement - Hourly Rate		21.00	19.90	per hour	
Sport & Recreation Facilities - Miscellaneous - Commercial Hire - Change Room Hire		38.00	37.00	per use	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Old Aerodrome Sporting Complex - Commercial Hire - Full Day		370.00	364.00	per day	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Miscellaneous - Commercial Hire - Kiosk Hire		38.00	37.00	each	
Unspecified Reserves					
Sport & Recreation Facilities - Parks & Reserves - Unspecified Reserves - Commercial Hire - Annual - Single Venue		409.00	403.00	Per year	
Sport & Recreation Facilities - Parks & Reserves - Unspecified Reserves - Commercial Hire - Annual - Multiple Venue		748.00	737.00	Per year	
Mildura Rec Reserve					
Sport & Recreation Facilities - Miscellaneous - Commercial Hire - Kiosk Hire		38.00	37.00	per day	
Sport & Recreation Facilities - Miscellaneous - Community Hire - Change Room Hire		13.00	12.00	per use	

Description	Statutory Fee	Next Year	Curr Year	Unit Of Measure	Next Year Supplementary Info
		Fee (incl GST if Applic)	Fee (incl GST if Applic)		
Sport & Recreation Facilities - Parks & Reserves - Mildura Recreation Reserve - Commercial Hire - Full Day		370.00	364.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Mildura Recreation Reserve - Commercial Hire - Half Day		193.00	190.00	Up to 4 hours	
Sport & Recreation Facilities - Parks & Reserves - Mildura Recreation Reserve - Community Hire - Full Day		90.00	88.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Mildura Recreation Reserve - Community Hire - Half Day		47.00	46.00	Up to 4 hours	
Sport & Recreation Facilities - Parks & Reserves - Mildura Recreation Reserve - Community Hire - Service Agreement - Hourly Rate		21.00	20.50	per hour	
Sport & Recreation Facilities - Miscellaneous - Sports Lighting Tokens 30 mins		6.60	6.50	per session	
Sport & Recreation Facilities - Miscellaneous - Commercial Hire - Change Room Hire		38.00	37.00	per use	
Sport & Recreation Facilities - Miscellaneous - Community Hire - Kiosk Hire		13.00	12.00	per use	
Aero Ovals					
Sport & Recreation Facilities - Miscellaneous - Commercial Hire - Kiosk Hire		38.00	37.00	per day	
Sport & Recreation Facilities - Miscellaneous - Community Hire - Change Room Hire		13.00	12.00	each	
Sport & Recreation Facilities - Parks & Reserves - Old Aerodrome Sporting Complex - Commercial Hire - Full Day		370.00	354.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Old Aerodrome Sporting Complex - Commercial Hire - Half Day		193.00	185.00	Up to 4 hours	
Sport & Recreation Facilities - Parks & Reserves - Old Aerodrome Sporting Complex - Community Hire - Full Day		90.00	86.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Old Aerodrome Sporting Complex - Community Hire - Half Day		47.00	45.00	Up to 4 hours	
Sport & Recreation Facilities - Parks & Reserves - Old Aerodrome Sporting Complex - Community Hire - Service Agreement - Hourly		21.00	19.90	per hour	
Sport & Recreation Facilities - Miscellaneous - Commercial Hire - Change Room Hire		38.00	37.00	per use	
Sport & Recreation Facilities - Miscellaneous - Community Hire - Kiosk Hire		13.00	12.00	per use	
Mansell Reserve					
Parks & Reserves - Community Hire Fee - Netball courts		1.70	1.70	each	
Henshilwood Park					
Sport & Recreation Facilities - Parks & Reserves - Henshilwood Reserve - Commercial Hire - Full Day		370.00	364.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Henshilwood Reserve - Commercial Hire - Half Day		193.00	190.00	Up to 4 hours	
Sport & Recreation Facilities - Parks & Reserves - Henshilwood Reserve - Community Hire - Full Day		90.00	88.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Henshilwood Reserve - Community Hire - Half Day		47.00	46.00	Up to 4 hours	
Sport & Recreation Facilities - Parks & Reserves - Henshilwood Reserve - Community Hire - Service Agreement - Hourly Rate		21.00	20.50	per hour	
Lake Cullulleraine					
Sport & Recreation Facilities - Parks & Reserves - Johansen Reserve - Commercial Hire - Full Day		370.00	364.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Johansen Reserve - Commercial Hire - Half Day		193.00	190.00	Up to 4 hours	
Sport & Recreation Facilities - Parks & Reserves - Johansen Reserve - Community Hire - Full Day		90.00	88.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Johansen Reserve - Community Hire - Half Day		47.00	46.00	Up to 4 hours	
Sport & Recreation Facilities - Parks & Reserves - Johansen Reserve - Community Hire - Service Agreement - Hourly Rate		21.00	20.50	per hour	
Nichols Point Reserve					
Sport & Recreation Facilities - Parks & Reserves - Nichols Point Recreation Reserve - Commercial Hire - Full Day		370.00	364.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Nichols Point Recreation Reserve - Commercial Hire - Half Day		193.00	190.00	(Up to 4 hours)	
Sport & Recreation Facilities - Parks & Reserves - Nichols Point Recreation Reserve - Community Hire - Full Day		90.00	88.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Nichols Point Recreation Reserve - Community Hire - Half Day		48.00	46.00	Up to 4 hours	
Sport & Recreation Facilities - Parks & Reserves - Nichols Point Recreation Reserve - Community Hire - Service Agreement - Hourly Rate		21.00	20.50	per hour	
Chaffey Park					
1683 - Parks & Reserves - Chaffey Park - Commercial Hire Fee - Full Day (up to 4 hours)		370.00	354.00	per day	
1696 - Parks & Reserves - Chaffey Park - Commercial Hire Fee - Half Day (up to 4 hours)		193.00	185.00	per day	
1709 - Parks & Reserves - Chaffey Park - Community Hire Fee - Full Day (up to 4 hours)		88.00	86.00	More than 4	
1722 - Parks & Reserves - Chaffey Park - Community Hire Fee - Half Day (up to 4 hours)		47.00	45.00	Up to 4 hours	
Seasonal and Annual Service Agreements Base Fee Chaffey Park		21.00	19.90	per hour	
Cardross Recreation Reserve					

Description	Statutory Fee	Next Year	Curr Year	Unit Of Measure	Next Year Supplementary Info
		Fee (incl GST if Applic)	Fee (incl GST if Applic)		
Sport & Recreation Facilities - Parks & Reserves - Cardross Recreation Reserve - Commercial Hire - Full Day		370.00	364.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Cardross Recreation Reserve - Commercial Hire - Half Day		193.00	190.00	Up to 4 hours	
Sport & Recreation Facilities - Parks & Reserves - Cardross Recreation Reserve - Community Hire - Full Day		90.00	88.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Cardross Recreation Reserve - Community Hire - Half Day		47.00	46.00	Up to 4 hours	
Sport & Recreation Facilities - Parks & Reserves - Cardross Recreation Reserve - Community Hire - Service Agreement - Hourly		21.00	20.50	per hour	
Quandong Park					
Sport & Recreation Facilities - Miscellaneous - Community Hire - Change Room Hire		13.00	12.00	per use	
Sport & Recreation Facilities - Parks & Reserves - Quandong Park - Commercial Hire - Full Day		370.00	364.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Quandong Park - Commercial Hire - Half Day		193.00	190.00	Up to 4 hours	
Sport & Recreation Facilities - Parks & Reserves - Quandong Park - Community Hire - Full Day		90.00	88.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Quandong Park - Community Hire - Half Day		47.00	46.00	Up to 4 hours	
Sport & Recreation Facilities - Parks & Reserves - Quandong Park - Community Hire - Service Agreement - Hourly Rate		21.00	20.50	per hour	
Sport & Recreation Facilities - Miscellaneous - Sports Lighting Tokens 30 mins		6.60	6.50	per session	
Sport & Recreation Facilities - Miscellaneous - Commercial Hire - Change Room Hire		38.00	37.00	per use	
Kenny Park					
Sport & Recreation Facilities - Parks & Reserves - Kenny Park - Commercial Hire - Full Day		370.00	364.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Kenny Park - Commercial Hire - Half Day		193.00	190.00	Up to 4 hours	
Sport & Recreation Facilities - Parks & Reserves - Kenny Park - Community Hire - Full Day		90.00	88.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Kenny Park - Community Hire - Half Day		47.00	46.00	Up to 4 hours	
Sport & Recreation Facilities - Parks & Reserves - Kenny Park - Community Hire - Service Agreement - Hourly Rate		21.00	20.50	per hour	
Nangiloc Reserve					
Sport & Recreation Facilities - Parks & Reserves - Nangiloc Recreation Reserve - Commercial Hire - Full Day		370.00	364.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Nangiloc Recreation Reserve - Commercial Hire - Half Day		193.00	190.00	Up to 4 hours	
Sport & Recreation Facilities - Parks & Reserves - Nangiloc Recreation Reserve - Community Hire - Full Day		90.00	88.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Nangiloc Recreation Reserve - Community Hire - Half Day		47.00	46.00	Up to 4 hours	
Sport & Recreation Facilities - Parks & Reserves - Nangiloc Recreation Reserve - Community Hire - Service Agreement - Hourly		21.00	20.50	per hour	
Ornamental Lakes					
Sport & Recreation Facilities - Parks & Reserves - The Nowingi Place - Commercial Hire - Event Day		1,533.00	1,510.00	per day	
Sport & Recreation Facilities - Parks & Reserves - The Nowingi Place - Commercial Hire - Bump In/Bump Ou		766.00	755.00	per day	
Sport & Recreation Facilities - Parks & Reserves - The Nowingi Place - Commercial Hire - Rehearsal		1,533.00	1,510.00	per day	
Sport & Recreation Facilities - Parks & Reserves - The Nowingi Place - Community Hire - Bump In/Bump Ou		192.00	378.00	per day	
Sport & Recreation Facilities - Parks & Reserves - The Nowingi Place - Community Hire - Event Day		384.00	378.00	per day	
Sport & Recreation Facilities - Parks & Reserves - The Nowingi Place - Community Hire - Rehearsal		384.00	378.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Ornamental Lakes - Commercial Hire - Full Day		370.00	364.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Ornamental Lakes - Commercial Hire - Half Day		193.00	190.00	Up to 4 hours	
Sport & Recreation Facilities - Parks & Reserves - Ornamental Lakes - Community Hire - Full Day		90.00	88.00	per day	
Sport & Recreation Facilities - Parks & Reserves - Ornamental Lakes - Community Hire - Half Day		47.00	46.00	Up to 4 hours	
Sport & Recreation Facilities - Parks & Reserves - Ornamental Lakes - Community Hire - Service Agreement - Hourly Rate		21.00	20.50	per hour	
Sport & Recreation Facilities - Parks & Reserves - Community Hire - Bond		100.00	100.00	per use	
Sport & Recreation Facilities - Parks & Reserves - Commercial Hire - Bond		300.00	300.00	per use	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Community Hire - Bond		100.00	100.00	per use	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Commercial Hire - Bond		300.00	300.00	per use	
Sport & Recreation Facilities - Parks & Reserves - The Nowingi Place - Commercial & Community Hire - Bond (less than 500 attendees)		300.00	300.00	per use	
Sport & Recreation Facilities - Parks & Reserves - The Nowingi Place - Commercial & Community Hire - Bond (more than 500 attendees)		1,000.00	1,000.00	per use	

Description	Statutory Fee	Next Year	Curr Year	Unit Of Measure	Next Year Supplementary Info
		Fee (incl GST if Applic)	Fee (incl GST if Applic)		
Sport & Recreation Facilities - Parks & Reserves - The Nowingi Place - Supply and Installation of Temporary Fencing		1,030.00	1,000.00	per use	
Sport & Recreation Facilities - Miscellaneous - All Access Toilet Hire - Bond		200.00	200.00	per use	
Sport & Recreation Facilities - Miscellaneous - Water Trailer Hire - Bond		200.00	200.00	per use	
Sport & Recreation Facilities - Parks & Reserves - Personal Trainers - Annual Hire - Single Venue		409.00	403.00	Per year	
Sport & Recreation Facilities - Parks & Reserves - Personal Trainers - Annual Hire - Multiple Venue		748.00	737.00	Per year	
Merbein Community Hub					
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Merbein Community Hub - Meetings		33.00	32.00	Up to 4 hours	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Merbein Community Hub - Community Hire - Full Day		114.00	112.00	per day	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Merbein Community Hub - Commercial Hire - Full Day		370.00	364.00	per day	
Sport & Recreation Facilities - Halls, Pavilions & Meeting Rooms - Merbein Community Hub - Playgroups		14.00	13.00	per use	
Library Services					
Photocopying & Printouts - Black & White		0.40	0.40	per A3 page	
Photocopying & Printouts - Colour		1.00	1.00	per A4 page	
Photocopying & Printouts - Black & White		0.20	0.20	per A4 page	
Ear buds/Headphones		2.40	2.30	each	
Lanyards		1.40	1.30	each	
CD rewritable		-	2.30	each	No longer available for sale
Photocopying & Printouts - Colour		2.00	2.00	per A3 page	
Visitors' Security Deposits		40.00	40.00	per individual	A refundable fee for visitors to join the Library Service on a short term basis
Meeting Room Hire		33.00	32.00	(Up to 4 hours)	
Meeting Room Hire		-	-	per hour	
Lost Membership Card (replacement)		3.30	3.20	each	
Over due items		0.30	0.30	per item, per	
Visitors' Security Deposits		80.00	80.00	per family (4 members)	A refundable fee for visitors to join the Library Service on a short term basis
Inter - Library Loans		16.50	16.50	each	Interstate and University items
Lost / damaged items - Processing Fee General		9.00	9.00	each	
Playaway Battery Cover		1.40	1.30	each	
ILL/Magazine slashes		12.00	11.50	each	
Book sales - Hardcover		2.00	2.00	each	Sale of discarded library items
Book Sales - Magazines		0.50	0.50	each	Sale of discarded library items
Book Sales - Paperbacks		1.00	1.00	each	Sale of discarded library items
Book sales - CD/DVD cases		0.50	0.50	each	Sale of discarded library items
Mending/Recovering/Covering		13.00	12.50	each	
Audio Cassette Case Replacement		20.00	20.00	each	
Audio Cassette Replacement		14.00	14.00	each	
Audio CD Replacement		20.00	20.00	each	
Cover Reproduction - Audio/CD/Video/DVD		12.00	11.50	each	
Case Replacement - CD/DVD/Video		7.00	7.00	each	
Kit Bag Replacements		17.00	17.00	each	
Case replacement - CD/DVD/Video		11.50	11.50	each	
Audio CD Pocket Replacement		3.50	3.50	each	
Case Replacement - Audio CD		20.00	20.00	each	
Library Bags		3.40	3.30	each	
Fax Sending - First page		3.00	3.00	each	
Fax Sending - Each page after first page		1.50	1.50	each	
Lost / Damaged items - Processing Fee - Magazines		4.50	4.50	each	
USBs		8.00	8.00	each	
Internet Fee		1.00	1.00	per quarter hour or part quarter hour	
Library Programs and Events					
Co-ordinator fee		25.00	25.00	each	
Member fee		50.00	50.00	each	
Children's school holiday program		1.90	1.80	per child, per session	
Swimming Pools					
Operational					
Sport & Recreation Facilities - Aquatic Facilities - Irymple, Merbein & Red Cliffs Pools - Carnival Hire - Up to 4 hours		88.30	87.00	per carnival	
Sport & Recreation Facilities - Aquatic Facilities - Irymple, Merbein & Red Cliffs Pools - Carnival Hire - Additional Hours		29.50	29.00	per hour	
Sport & Recreation Facilities - Aquatic Facilities - Irymple, Merbein & Red Cliffs Pools - Casual Entry - Adult		3.60	3.50	per adult	
Sport & Recreation Facilities - Aquatic Facilities - Irymple, Merbein & Red Cliffs Pools - Casual Entry - Child/Student/Pensioner		2.10	2.00	per person	
Sport & Recreation Facilities - Aquatic Facilities - Irymple, Merbein & Red Cliffs Pools - Casual Entry - Family		11.20	11.00	per family	
Sport & Recreation Facilities - Aquatic Facilities - Irymple, Merbein & Red Cliffs Pools - Four Visit Pass - Adult		10.20	10.00	per person	

Description	Statutory Fee	Next Year	Curr Year	Unit Of Measure	Next Year Supplementary Info
		Fee (incl GST if Applic)	Fee (incl GST if Applic)		
Sport & Recreation Facilities - Aquatic Facilities - Irymple, Merbein & Red Cliffs Pools - Four Visit Pass - Child/Student/Pensioner		6.10	6.00	per person	
Sport & Recreation Facilities - Aquatic Facilities - Irymple, Merbein & Red Cliffs Pools - Season Membership - Adult		69.00	68.00	per person	
Sport & Recreation Facilities - Aquatic Facilities - Irymple, Merbein & Red Cliffs Pools - Season Membership - Child/Student/Pensioner		47.80	47.00	per person	
Sport & Recreation Facilities - Aquatic Facilities - Irymple, Merbein & Red Cliffs Pools - Season Membership - Family		142.10	140.00	per ticket	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Aquatic Education - Adult Lessons		9.30	12.70	weekly	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Aquatic Education - Children's Lessons		12.90	12.70	weekly	
Sport & Recreation - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Aquatic Education - Development Squac		17.30	-	weekly	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Aquatic Education - Development Squad - Pre Squad		12.90	12.70	weekly	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Aquatic Entry - Aqua Mildura		8.20	8.10	per person	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Aquatic Entry - Adult 10 visit swim pass		61.90	61.00	per person	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Aquatic Entry - Adult Sauna / Spa		7.20	7.10	per person	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Aquatic Entry - Adult Swim		6.70	6.60	per person	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Aquatic Entry - Adult Swim / Spa / Sauna		10.30	10.10	per person	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Aquatic Entry - Aqua Aerobics		12.30	12.10	per person	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Aquatic Entry - Catered Birthday Party		15.00	14.80	per person	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Aquatic Entry - Child 10 visit swim pass		32.20	31.70	each	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Aquatic Entry - Child Swim		3.80	3.70	per person	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Aquatic Entry - Concession swim		5.30	5.20	per person	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Aquatic Entry - Family Swim		17.20	16.90	per family	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Locker Hire		3.20	3.10	each	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Creche		10.30	10.10	1 hour family member	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Creche		4.30	4.20	1 hour member	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Creche		7.00	6.90	1 hour non member	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Creche		16.70	16.40	1 hour family non member	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Term - 1 Month Gold		129.20	127.30	per month	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Term - 1 Month Gold Teen		78.30	77.10	per month	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Term - 12 Month Gold		926.10	912.40	each	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Term - 12 Month Gold Student / Pensioner		802.70	790.80	each	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Term - 12 Month Student / Pensioner		537.00	529.00	each	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Term - 12 Month Swim Child		379.10	373.50	each	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships- Term - 12 Month Teen Gold		610.40	601.40	each	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Term - 6 Month Child Swim		207.90	204.80	each	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Term - 6 Month Gold		568.20	577.50	each	

Description	Statutory Fee	Next Year	Curr Year	Unit Of Measure	Next Year Supplementary Info
		Fee (incl GST if Applic)	Fee (incl GST if Applic)		
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Term - 6 Month Gold Student/Pensioner		490.80	483.50	each	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Term - 6 Month Swim		352.20	347.00	each	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Term - 6 Month Swim Student/Pensioner		292.50	288.20	each	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Term - 6 Month Teen Gold		392.20	386.40	each	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Direct Debit - Administrator Fee		65.00	65.50	each	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Dry Programs - Gold Casual Gym		18.50	18.20	per visit	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Dry Programs - Group Fitness Class		12.30	12.10	per session	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Direct Debit - Gold		16.80	71.90	weekly	Current year fee is charged monthly moving to weekly in next financial year
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Direct Debit - Gold Flexi		19.80	84.70	weekly	Current year fee is charged monthly moving to weekly in next financial year
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Direct Debit - Gold Student/Pensioner Flex		16.70	71.30	weekly	Current year fee is charged monthly moving to weekly in next financial year
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Direct Debit - Gold Student/Pensioner		14.10	60.20	weekly	Current year fee is charged monthly moving to weekly in next financial year
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Direct Debit - Swim Adult		10.80	46.20	weekly	Current year fee is charged monthly moving to weekly in next financial year
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Direct Debit - Swim Child		6.20	26.70	weekly	Current year fee is charged monthly moving to weekly in next financial year
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Direct Debit - Swim Plus Pensioner		9.10	38.90	weekly	Current year fee is charged monthly moving to weekly in next financial year
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Direct Debit - Teen Gold		10.80	46.20	weekly	Current year fee is charged monthly moving to weekly in next financial year
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Memberships - Term - 12 Month Swim Adult		637.90	628.50	each	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Pool Hire - Carnivals - 25m and 50m Pool		727.60	716.80	per day	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Pool Hire - Carnivals - 25m and 50m Pool		142.50	140.40	per hour	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Pool Hire - Carnivals - Dive Pool		66.20	65.20	per hour	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Pool Hire - Carnivals - Dive Pool		360.10	354.80	per day	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Schools Aquatic - Recreational Swim - More than 20 Stude		3.20	3.10	per person	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Schools Aquatic - School Run Lessons - Lane Hire		18.50	18.20	per hour	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Schools Aquatic Lesson - Term 1 & 4 - Ratio 1:8		6.60	6.50	per 45 minute lesson	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Schools Aquatic Lesson - Term 2 & 3 Ratio 1:10		4.30	4.20	per half hour	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Schools Aquatic Lessons - Instructor/Lifeguard		38.90	38.30	per visit	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Schools Aquatic Lessons - Term 2 & 3 - Ratio 1:8		6.30	6.20	per 45 minute lesson	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Schools Aquatic Lessons - Term 1 & 4 - Ratio 1:10		5.90	5.80	per 45 minute lesson	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Schools Aquatic Lessons - Term 1 & 4 - Ratio 1:8		5.60	5.50	per half hour	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Schools Aquatic Lessons - Term 2 & 3 - Ration 1:10		5.60	5.50	per 45 minute lesson	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Schools Aquatic Lessons - Term 2 & 3 ratio 1:8		5.00	4.90	per half hour	

Description	Statutory Fee	Next Year	Curr Year	Unit Of Measure	Next Year Supplementary Info
		Fee (incl GST if Applic)	Fee (incl GST if Applic)		
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Schools Aquatic Lessons Term 1 & 4 - Ratio 1:10		5.10	5.00	per half hour	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Schools Dry - Group Fitness Class		6.80	6.70	per person	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Schools Dry - Gyrr		6.80	6.70	per person	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - Schools Dry - Gym and Swim		8.20	8.10	per person	
Sport & Recreation Facilities - Aquatic Facilities - Mildura Waves Aquatic & Leisure Centre - SSI Friday Night 50m Carnival with Lifeguard		453.40	446.70	per carnival	
Sport & Recreation Facilities - Aquatic Facilities - Ouyen Pool - Casual Entry - Adult		3.10	3.00	per person	
Sport & Recreation Facilities - Aquatic Facilities - Ouyen Pool - Casual Entry - Child / Student / Pensioner		2.10	2.00	per person	
Sport & Recreation Facilities - Aquatic Facilities - Ouyen Pool - Four Visit Pass - Adult		10.20	10.00	per person	
Sport & Recreation Facilities - Aquatic Facilities - Ouyen Pool - Four Visit Pass - Child / Student / Pensioner		6.10	6.00	per person	
Sport & Recreation Facilities - Aquatic Facilities - Ouyen Pool - Season Membership - Adult		40.60	40.00	per person	
Sport & Recreation Facilities - Aquatic Facilities - Ouyen Pool - Season Membership - Child / Student / Pensioner		37.60	37.00	per person	
Sport & Recreation Facilities - Aquatic Facilities - Ouyen Pool - Season Membership - Family		76.10	75.00	per family	
Sport & Recreation Facilities - Aquatic Facilities - Ouyen Pool - Casual Entry - Family		11.20	3.00	per family	
Sport & Recreation Facilities - Aquatic Facilities - Ouyen Pool - Carnival Hire - Up to 4 hours		88.30	87.00	per carnival	
Sport & Recreation Facilities - Aquatic Facilities - Ouyen Pool - Carnival Hire - Additional Hours		29.50	29.00	per hour	
Sport & Recreation Facilities - Aquatic Facilities - Irymple, Merbein, Red Cliffs & Ouyen Pools - Additional Staffing Requirements - Per Staff Member		45.00	45.00	per hour	
Sport & Recreation Facilities - Aquatic Facilities - Irymple, Merbein, Red Cliffs & Ouyen Pools - Lane Hire		18.80	18.50	per hour	
Underbool Swimming Pool					
Sport & Recreation Facilities - Aquatic Facilities - Underbool Pool - Casual Entry - Adult		3.00	3.00	per person	
Sport & Recreation Facilities - Aquatic Facilities - Underbool Pool - Casual Entry - Child/Student/Pensioner		2.50	2.50	per person	
Sport & Recreation Facilities - Aquatic Facilities - Underbool Pool - Season Membership - Adult		35.00	35.00	per person	
Sport & Recreation Facilities - Aquatic Facilities - Underbool Pool - Season Membership - Family		65.00	65.00	per family	
Sport & Recreation Facilities - Aquatic Facilities - Underbool Pool - Season Membership - Child/Student/Pensioner		30.00	30.00	per person	
Murrayville Swimming Pool					
Sport & Recreation Facilities - Aquatic Facilities - Murrayville Pool - Casual Entry - Adult		4.00	4.00	per person	
Sport & Recreation Facilities - Aquatic Facilities - Murrayville Pool - Casual Entry - Child/Student/Pensioner		2.00	2.00	per person	
Sport & Recreation Facilities - Aquatic Facilities - Murrayville Pool - Season Membership - Adult		50.00	50.00	per person	
Sport & Recreation Facilities - Aquatic Facilities - Murrayville Pool - Season Membership - Family		75.00	75.00	per family	
Sport & Recreation Facilities - Aquatic Facilities - Murrayville Pool - Season Membership - Child/Student/Pensioner		30.00	30.00	per person	
Colignan Swimming Pool					
Sport & Recreation Facilities - Aquatic Facilities - Colignan Pool - Casual Entry - Adult		3.00	3.00	per person	
Sport & Recreation Facilities - Aquatic Facilities - Colignan Pool - Season Membership - Family		65.00	65.00	per family	
Sport & Recreation Facilities - Aquatic Facilities - Colignan Pool - Season Membership - Child/Student/Pensioner		30.00	30.00	per person	
Sport & Recreation Facilities - Aquatic Facilities - Colignan Pool - Casual Entry - Child/Student/Pensioner		2.50	2.50	per person	
Sport & Recreation Facilities - Aquatic Facilities - Colignan Pool - Season Membership - Adult		35.00	35.00	per person	
Information Centre					
Benetook Room					
Benetook Room - Business Hire		385.00	380.00	Full Day	
Benetook Room - Business Hire		197.50	195.00	per half day	
Benetook Room - Community Hire		200.00	200.00	Full Day	
Benetook Room - Community Hire		100.00	100.00	per half day	
Benetook Room A - Business Hire		260.00	255.00	Full Day	
Benetook Room A - Business Hire		137.50	135.00	per half day	
Benetook Room A - Community Hire		132.50	130.00	Full Day	
Benetook Room A - Community Hire		67.50	65.00	per half day	
Benetook Room B - Business Hire		127.50	125.00	Full Day	
Caretakers Set-up & Dismantle - Up to 50 people		-	40.00	per hire	Up to 50 people
Benetook Room B - Business Hire		67.50	65.00	per half day	

Description	Statutory Fee	Next Year	Curr Year	Unit Of Measure	Next Year Supplementary Info
		Fee (incl GST if Applic)	Fee (incl GST if Applic)		
Caretakers Set-up & Dismantle - Dinner Up to 90 people		-	100.00	per hire	Dinner up to 90 people
Benetook Room B - Community Hire		76.00	75.00	Full Day	
Caretakers Set-up & Dismantle - 76 to 100 People		-	75.00	per hire	76 to 100 people
Benetook Room B - Community Hire		40.00	40.00	per half day	
Caretakers Set-up & Dismantle - 51 to 75 People		-	58.00	per hire	51 to 75 people
Benetook Room - Tea/Coffee/Biscuits		3.00	3.00	per head	
Caretakers Set-up & Dismantle - 101 to 150 people		-	94.00	per hire	101 to 150 people
Benetook Room - Linen table cloth - Usage and cleaning		6.50	6.00	each	
Caretakers Set-up & Dismantle - 151 to 195 people		-	110.00	per hire	151 to 195 people
Benetook Room - Function set-up (Table cloths, crockery, cutlery, glassware)		2.60	2.50	per head	
Equipment - Data Projector		-	-	per day	
Equipment - Data Projector		-	-	per half day	
Parks and Waste Services					
Waste Management					
Private Works					
Garbage Collection - Special Event Bins 240 Litre - (Includes delivery and one (1) emptying)		13.65	13.45	each	
Garbage Collection - Special Event Waste Bins 240 Litre - Extra Emptying		3.90	3.85	each	
Garbage Collection - Street Sweeping (Apart from Council sweeping)		150.36	148.30	per hour	
Recycling Collection - Special Event Recycling Bins 240lt - Extra Emptying		3.90	3.85	each	
Litter					
Garbage Collection - Replacement Recycling Bin		71.60	71.60	each	
Garbage Collection - Replacement of Garbage Bin		54.85	54.85	each	
Mildura Landfill					
Mildura Landfill - Charge by volume - Car / Utility / Trailer Fee		43.90	43.00	m3	
Tandem Trailer Approx 2m3		87.60	85.90	m3	
Mattress		25.30	22.70	each	
Tandem Trailer Approx 1.5m3		65.80	64.40	m3	
Mildura Landfill - Charge by volume - minimum fee (0.5m3)		22.00	21.50	half cubic	
Mildura Landfill - Charge by weight - Commercial / Industrial Waste		110.40	108.25	tonne	
Mildura Landfill - Charge per unit - Large truck tyre		14.40	12.85	per tyre	
Mildura Landfill - Charge per unit - Car and motorbike tyres		3.60	2.95	per tyre	
Mildura Landfill - Charge by weight - Separated, Clean Steel / Wire		15.30	15.05	tonne	
Mildura Landfill - Charge by weight - Asbestos		108.90	107.80	tonne	
Mildura Landfill - Charge per unit - Small truck tyre		5.90	5.25	per tyre	
Mildura Landfill - Charge per unit - Super Single Tyre		30.10	26.90	per tyre	
Mildura Landfill - Charge per unit - Earthmoving or Tractor tyre		169.60	152.05	per tyre	
Concrete - Truck loads		31.50	31.05	tonne	
Low Level Contaminated Soil		124.40	123.75	tonne	
Concrete - Trailer Load		17.10	15.30	m3	
Recyclables - Commercial		-	14.30	m3	
Mildura Landfill - Charge by volume - Clean Steel / Wire		6.20	5.50	m3	
Mildura Landfill - Charge per unit - Bicycle Tyres		1.40	1.20	per tyre or tyre & tube	
Mildura Landfill - Charge by Weight - GPT Commercial (first 12 months of lease)		107.50	105.35	tonne	
Televisions/Computer Screens		-	26.20	each	
Electronic (E-Waste) (Other than Televisions/Computer Screens)		-	19.85	each	
Domestic Waste Bag		5.35	5.35	each	
Loader Use		165.80	148.60	per hour	
120L Mobile Garbage Bin		16.05	7.95	each	
240L Mobile Garbage Bin		21.40	15.85	each	
Commercial Waste Trailer - 0.5m3		35.25	36.30	half cubic	
Commercial Waste Trailer - 1.0m3		70.50	69.05	m3	
Commercial Waste Trailer - 1.5m3		105.70	102.00	m3	
Commercial Waste Trailer - 2.0m3		140.90	136.20	m3	
Deceased animals - Small dog or cat		2.10	-	each	
Deceased animals - Medium dog		5.10	-	each	
Deceased animals - Large dog		7.70	-	each	
Deceased animals - Kangaroo, Sheep, Goat, Alpaca		7.70	-	each	
Deceased animals - Pig		10.90	-	each	
Deceased animals - Horse, Cow		15.30	-	each	
Rural Waste Facilities					
Mildura Landfill - Charge per unit - Large truck tyre		14.40	12.85	per tyre	
Mildura Landfill - Charge per unit - Car and motorbike tyres		3.60	2.95	per tyre	
Mildura Landfill - Charge per unit - Small truck tyre		5.90	5.25	per tyre	
Mildura Landfill - Charge per unit - Super Single Tyre		30.10	26.90	per tyre	
Mildura Landfill - Charge per unit - Earthmoving or Tractor tyre		169.60	152.05	per tyre	
Mildura Landfill - Charge per unit - Bicycle Tyres		1.40	1.20	per tyre or tyre & tube	
Rural Landfill - Charge by volume - minimum fee (0.5m3)		10.65	9.50	half cubic	
Rural Landfill - Charge by volume - car/ utility/ trailer fee		21.30	19.05	m3	
Rural Landfill - Tandem trailer Approx 1.5m3		31.95	28.45	m3	
Rural Landfill - Tandem Trailer Approx 2m3		42.60	38.00	m3	
120L Mobile Garbage Bin		3.85	3.45	each	
240L Mobile Garbage Bin		7.70	6.90	each	
Parks & Gardens Management					

Description	Statutory Fee	Next Year Fee (incl GST if Applic)	Curr Year Fee (incl GST if Applic)	Unit Of Measure	Next Year Supplementary Info
Operational					
Athletics Track Line Marking (Schools)		42.10	42.10	per use	
Infrastructure Services					
Infrastructure Maintenance					
Road Openings					
Footpath Under 10m (Reinstatement) - Kerb and Channel		275.00	266.00	m2	Minimum Charge \$440 GST Inclusive
Footpath Under 10m (Reinstatement) - Concrete		170.00	166.00	m2	Minimum Charge \$440 GST Inclusive
Road Surface Under 10m (Reinstatement) - Bituminous Concrete (Asphalt)		170.00	166.00	m2	Minimum Charge \$440 GST Inclusive
Footpath Under 10m (Reinstatement) - Vehicle Crossing Reinforced Concrete		205.00	199.00	m2	Minimum Charge \$440 GST Inclusive
Footpath Under 10m (Reinstatement) - Kerb and Channel		250.00	242.00	m2	Minimum Charge \$400 GST Free
Footpath Under 10m (Reinstatement) - Concrete		155.00	151.00	m2	Minimum Charge \$400 GST Free
Footpath Under 10m (Reinstatement) - Vehicle Crossing Reinforced Concrete		155.00	181.00	m2	Minimum Charge \$400 GST Free
Road Surface Under 10m (Reinstatement) - Bituminous Asphalt		155.00	151.00	m2	Minimum Charge \$400 GST Free

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 ended 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. 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 website. 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 Government's 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 Minister's 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:

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