

PYRENEES
— S H I R E —



PYRENEES SHIRE COUNCIL
Budget - 2019/20

Proposed Budget

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Mayor and CEO's introduction

The Councillors and I are pleased to release to the Community the Draft Budget 2019/20. This budget builds on our Revised Council Plan 2017-2021 vision which focuses on the following five key areas:

- Roads and Townships
- Relationships and Advocacy
- Community Connection and Wellbeing
- Financially Sustainable, High Performing Organisation
- Development and Environment

The Revised Council Plan 2017-2021 sets out our strategic plan to deliver our vision over the full term of the Council. As this is the third year of the current Council term, the focus over the next year will be on consolidating our work on the commitments in our four year plan.

The budget details the resources required over the next year to fund the large range of services we provide for our community. It also includes details of proposed capital expenditure allocations to improve and renew our Shire's physical infrastructure, buildings and operational assets as well as funding proposals for a range of operating projects.

As Councillors, it is our job to listen to community sentiment and understand your priorities. Since we started our term in 2016, we have consistently heard that Council's services are valued by the community, and that Council also needs to be financially responsible and keep its rates as low as possible. In response, Council has initiated an enterprise wide approach to identify areas where services can be adjusted to better meet local needs, in order to provide increased value for money to ratepayers.

The Budget for 2019/20 has been prepared by Councillors and Council officers. As part of the budget process the community was invited to community workshops held in Beaufort and Avoca. Council also undertook an online engagement process using OurSay. The community was asked to complete a survey on priority services.

The budget includes a rate increase of 2.50%, which is the rate cap set by the Minister for Local Government under the Fair Go Rates System.

Rate revenue from rate increases above rate cap in the previous 3 years has been quarantined specifically for capital expenditure on renewing Council's road infrastructure assets. In order to balance the remainder of the budget, Council has continued to pursue operational savings and efficiencies which has enabled it to deliver high quality, responsive and accessible services to the community.

The 2019/20 budget has been prepared in line with the Rating Strategy adopted in January 2019.

As part of the new Rating Strategy, Vacant land has been reclassified i.e. Vacant Land two hectares or more has been split into

- * Vacant Land between two and forty hectares and
- * Vacant Land greater than forty hectares.

A new category called Undevelopable Land has been created to capture land deemed not suitable for residential, commercial or industrial purposes due to Council's Planning Scheme.

The primary changes to rating differentials are -

- * Farming differential has been reduced from 80% to 76.28% of the general rate (decreasing over a four year period by .93% annually).
- * Commercial and Industrial differential has been increased from 100% to 110% of the general rate (increasing over a four year period by 2.5% annually).

The new proposal took into account the feedback received from the industrial / commercial sector during the community consultation whilst at the same time considering an increase in farming discount.

Budgeted Capital Works expenditure will decrease from \$13.743 million in 2018/19 to \$8.614 million in 2019/20, as a result of a reduction in capital grant income of \$1.401 million. 2018/19 forecast also includes carryforward works from 2017/18 and new grants received post adoption of the 2018/19 budget including the Local Roads to Market grant funding. The Capital Works Program will be funded by \$3.505 million of external grants, \$1.205 million from asset sales (land sales and plant/motor vehicle trade-ins) and the balance of \$3.874 million from Council rates.

Highlights of the 2019/20 major projects include:

- Gravel Roads \$1.042 million
- Reseals at various locations \$875,000
- * Roads to Recovery funded works of \$1.39 million
- Avoca Inclusive Playspace \$238,000
- * Snake Valley Linear Park - \$375,000

Council is also seeking funding under the Fixing Country Roads program and the Bridges Renewal Program for road and bridge works.

Significant budgeted capital roads and bridges projects, some of which are subject to funding under the above programs, include -

- * Raglan Elmhurst Road 1.68km reconstruction
- * Langi Kal Kal Road 1.75km reconstruction
- * Eurambeen Streatham Road reconstruction 780 mts
- * Bridge 12 - Beaufort Carngham Road
- * Bridge 59 - Eurambeen Streatham Road

In addition to the above new projects, Council will be commencing delivery of the following projects initiated in 2018/19 -

- * Lexton Community Hub
- * Activate Avoca projects
- * Carngham Recreation Reserve Female Friendly Facilities

Expenditure on the following project included in the Capital Works Program will be recouped in future budget periods as the land is sold:

- Beaufort Residential Estate - Development of Stage 4 & 5 of Beaufort Residential Estate - \$993,000

Council's waste management service is fully funded by waste service and user charges. Since 2017/18, Landsborough Transfer Station is manned like other transfer stations across the Shire. From 1 July 2019, the Victorian Government is banning e-waste from landfills. Council will be collecting E-Waste from 1 July 2019. In preparation for this service, Council is currently building e-waste sheds at Beaufort, Avoca & Snake Valley. Waste service charges will increase on average by 6% in order to meet the increased costs of e-waste and the additional cost associated in managing recyclables that has arisen as a result of China's ban on the importation of waste materials from countries such as Australia. Since September 2018, the cost per tonne of waste deposited into landfills has increased 34% due to costs associated with environmental compliance.

Our focus for the next year is to continue to deliver on the projects and services that make our Shire a great place to live, work and invest in, and respond to the challenges we are currently facing. These challenges include:

- Rate capping
- State government cost shifting
- Maintaining our road infrastructure
- Climate change impacts

Property revaluations are now done annually and, although Council's rate increase is 2.50%, actual rate increases of individual properties are impacted by changes in property valuations with individual rate increases dependent on relativity to average valuation increases across the municipality. This means that if your property value increased by more than the average property value increase for the Shire, then your rates will increase by more than 2.50%; however, if your property value increased by less than the average property value increase for the Shire, your rates will increase by less than 2.50% and may in fact reduce from the previous year.

Cr Robert Vance
Mayor

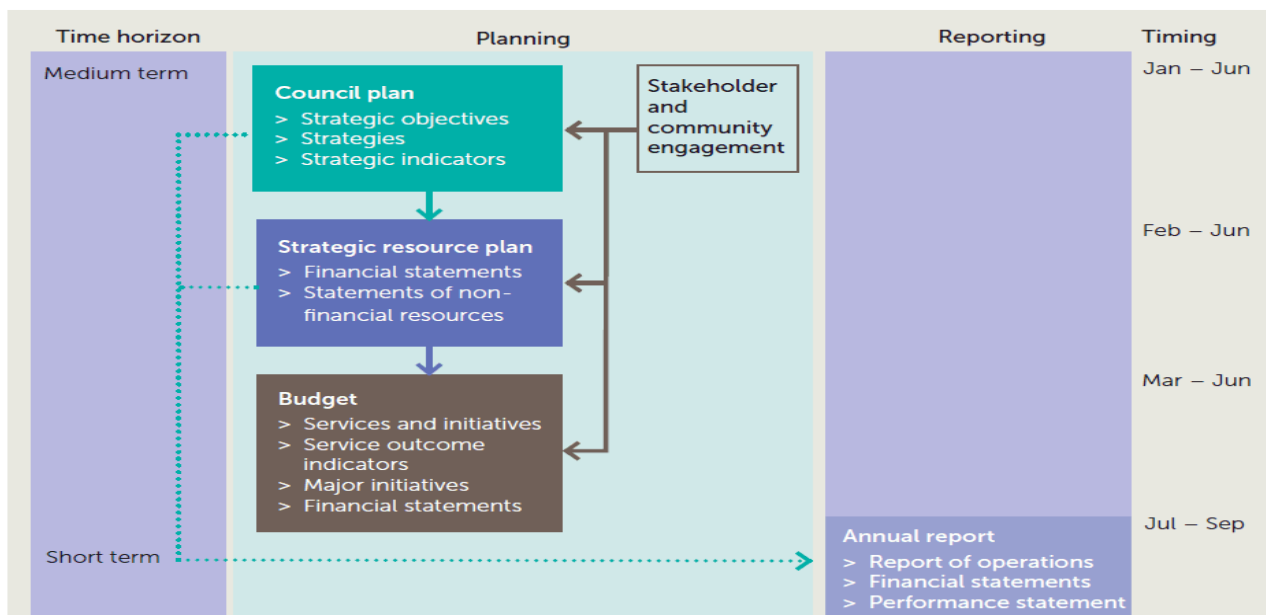
Jim Nolan
Chief Executive Officer

1. Link to the Council Plan

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

1.1 Planning and accountability framework

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



Source: Department of Environment, Land, Water and Planning

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

The timing of each component of the planning framework is critical to the successful achievement of the planned outcomes.

1.1.2 Key planning considerations

Service level planning

Although councils have a legal obligation to provide some services— such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

1.2 Our purpose

Our vision

“We want the Pyrenees Shire to be a healthy, vibrant, prosperous and connected community.”

Pyrenees Shire Council seeks to create an environmentally sustainable and liveable Shire that will continue to provide a range of opportunities and choices for a diverse and prosperous community.

Our mission

The role Pyrenees Shire Council will take to achieve this vision is to:

- Provide quality road and built infrastructure for the community
- Work with others to provide services to maintain the wellbeing of the community, and
- Operate an efficient, forward looking organisation.

As an innovative and accountable organisation, Pyrenees Shire Council will promote vibrant democracy and provide high-quality services.

Our values

Pyrenees Shire Council has a clear strength in the bond and affinity between its Councillors, the community and staff. Staff support the community leadership and governance role of Councillors, and work together to achieve the commitments of the Council Plan. Having all Pyrenees Shire Council staff practise the following organisational values enhances the quality of this partnership:

- **Service** - Our citizens, community and service users are the focus of all our actions
- **Accountability** - We are responsible for our actions, which are open to review
- **Innovation** - We encourage and seek new ideas in finding solutions
- **Teamwork** - We share our skills, knowledge and experience as part of a team and work together towards achieving Council’s goals
- **Recognition** - We promote the achievements and efforts of others
- **Safety** - We look after our environment and the welfare of others
- **Integrity** - We are open and honest and work to the best of our ability
- **Respect** - We acknowledge the opinions of others and their rights and differences.

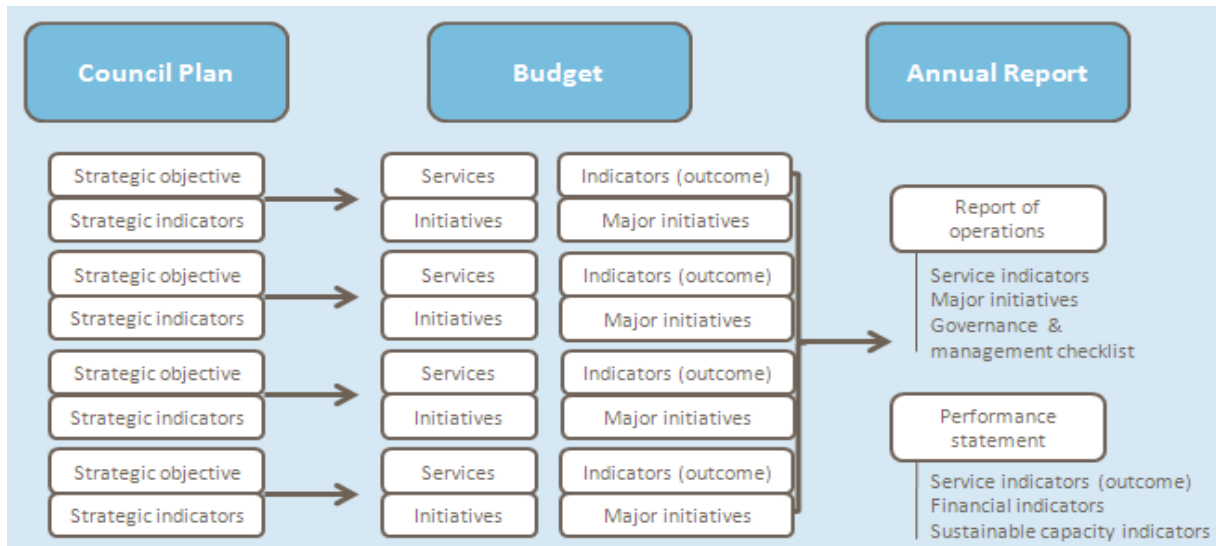
1.3 Strategic objectives

Council delivers activities and initiatives under 38 major strategies. Each contributes to the achievement of one of the five Strategic Objectives as set out in the Council Plan for the 2017-2021 years. The following table lists the five Strategic Objectives as described in the Council Plan.

Strategic Objective	Description
1. Roads and Townships	We will plan, manage, maintain and renew infrastructure in a sustainable way that responds to the needs of the community.
2. Relationships and Advocacy	We will build and maintain effective relationships with community, government and strategic partners, and advocate on key issues.
3. Community Connection and Wellbeing	We will engage with communities to provide responsive, efficient services that enhance the quality of life of residents and promote connected, active and resilient communities.
4. Financially Sustainable, High Performing Organisation	Our organisation will respond to community needs, attend to our core business, and strive for excellence in service delivery in an ethical and financially responsible manner.
5. Development and Environment	We will undertake forward planning, and facilitate growth in our local economy while protecting key natural and built environmental values.

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2019/20 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning

Services for which there are prescribed performance indicators to be reported on in accordance with the Regulations are shown in **bold and underlined** in the following sections.

2.1 Strategic Objective 1. Roads and Townships

To achieve our objective of Roads and Townships, 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

Business area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Road maintenance	This service is responsible for the maintenance of Council's road network.	2,530 (2,249) 281
Depreciation	This is the non-cash charge that reflects the value of the Council assets base that is consumed each year. The majority of this figure relates to Council's road network.	7,034 0 7,034
Traffic and Transportation Services	This service provides strategic planning, policy development and day to day management of traffic and transport related issues in Council. The unit also implements Local Area Traffic Management schemes and assistance with implementation of the Road Safety Strategy.	793 (8) 785
Recreation, public halls and parks and reserves	This service provides swimming pool facilities services at three locations, public halls, parks and gardens and provides a customer focused service that caters for the cultural, educational and recreational needs of residents and provides a focal point for the community where they can meet, relax and enjoy the facilities and services offered. Parks Management provides management and implementation of open space strategies and maintenance programs. Parks and gardens maintenance provides management of all parks and gardens.	1,037 (109) 928
Facilities maintenance	This service includes the building maintenance for facilities that provide an extensive range of recreational programs and opportunities accessible to individuals of all ages, gender and abilities.	166 0 166
Public conveniences	This service provides Council with public convenience facilities throughout the Shire.	71 0 71

Initiatives

- 1) Work with appropriate authorities to prepare flood plans and/or drainage plans for Raglan, Avoca, Amphitheatre and Natte Yallock.
- 2) Improve township amenity by increased level of maintenance at town entrances by street tree replacement planting, better signage and use of Graded Aggregate Total Treatment (GATT) seals.
- 3) Review Council's Service and Asset Management Plans.
- 4) Deliver road and asset renewal programs.
- 5) Undertake two internal audits per annum on compliance with the Road Management Plan.

Major Initiatives

- 6) Implement the Gravel Road Strategy.
- 7) Undertake condition assessments of the asset class - Buildings.
- 8) Implement initiatives contained in township framework plans.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Roads and Townships	Satisfaction	Satisfaction with sealed local roads	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Pool Facilities	Utilisation	Utilisation of pool facilities	Number of visits to pool facilities / Municipal population

2.2 Strategic Objective 2. Relationships and Advocacy

To achieve our objective of Relationships and Advocacy, 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

Business area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Councillors, Chief Executive and Governance	This area of governance includes the Mayor, Councillors, Chief Executive Officer and Governance Team and associated support which cannot be easily attributed to the direct service provision areas.	890 <u>0</u> 890
Customer & Civic Services	This service provides a range of statutory and corporate support services and acts as the main customer interface with the community. Services include the coordination of financial management, insurance, revenue management, audit, records and information management and office support services at the Council Offices.	2,749 <u>(3,556)</u> (807)

Initiatives

- 1) Work with CVRC to develop a strategy and deliver shared services.
- 2) Implement the Community Engagement Strategy.

Major Initiatives

- 4) Advocate to government on key projects and issues important to our community including:
 - Beaufort Bypass
 - Moonambel Water
 - Roads to Recovery Funding
 - Improved Telecommunications
- 5) Develop and foster strategic partnerships by actively engaging with:
 - Sector peak bodies
 - Business Associations
 - Industry Sector Bodies
 - Regional Bodies
- 6) Frontline services transformation project with a focus on providing a better service to our communities.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Relationships and Advocacy	Satisfaction	Satisfaction with Council decisions	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community.

2.3 Strategic Objective 3. Community Connection and Wellbeing

To achieve our objective of Community Connection and Wellbeing 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

Business 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 disabled including home delivered meals, personal care, transport, respite care, home modifications and senior citizen clubs.	1,311 (903) 408
Family Services	This service provides family oriented support services including maternal and child health , youth services, immunisation and health and safety.	293 (232) 61
Library Services	This service provides public library services at three locations and provides a customer focused service that caters for the cultural, educational and recreational needs of residents and provides a focal point for the community where they can meet, relax and enjoy the facilities and services offered.	149 (122) 27
Admin and other	General administration and other expenditure items in this program area.	103 (3) 100
Animal control	This service provides the animal management services of the Shire. It maintains and improves the health and safety of people, animals and the environment by 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 afterhours service and an emergency service. It also provides education, regulation and enforcement of the General Local Law and relevant State legislation.	198 (104) 94
Environmental Health	This service protects the community's health and well-being by coordinating food safety support programs, Tobacco Act activities and smoke free dining. The service also works to rectify any public health concerns relating to unreasonable noise emissions, housing standards and pest controls.	194 (75) 119
Community grants	Council conducts two rounds of community grants each year. This service combines a wide range of opportunities for the community to apply for grants for a variety of projects which contribute to the general well being of the community.	93 0 93
Community action plans	This service assists with the preparation of the community action plans.	25 0 25
Disaster Management	This service facilitates the emergency preparedness and fire management services of the Council. This includes the roadside slashing program that occurs each year, the fire prevention officer's role and the emergency preparedness staff .	345 (83) 262

Initiatives

- 1) Continue to use Community Action Plans to inform decision making and Council priorities.
- 2) Continue to participate and promote Communities of Respect and Equality (CoRE).
- 3) Participate in the Children and Youth Area Partnership.
- 4) Implementation of the key priorities from the Health and Wellbeing Plan.

Major Initiatives

- 5) Construction of the Lexton Community Hub
- 6) Implement the 3 initiatives under the Activate Avoca Program
- 7) Construction of the Snake Valley skatepark, Avoca inclusive playspace and Carngham Recreation Reserve female friendly facilities.
- 8) Implementation of the key priorities from the Recreation Strategy.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Maternal and Child Health (MCH)	Participation	Participation in MCH key ages and stages visits (Percentage of children attending the MCH key ages and stages visits)	Number of children who attend MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
		Participation in MCH key ages and stages visits by Aboriginal children (Percentage of Aboriginal children attending the MCH key ages and stages visits)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of 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
Animal Management	Health and safety	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

2.4 Strategic Objective 4. Financially Sustainable, High Performing Organisation

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

Services

Business area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
People and Culture	This service provides the recruitment, training, performance evaluation and departure of Council staff.	200 <hr/> 0 <hr/> 200

Initiatives

- 1) Undertake two internal audits per year.
- 2) Continuously improve organisational processes by reviewing and mapping two processes per year to eliminate waste and inefficiency.
- 3) Conduct an annual staff satisfaction survey and action plan.
- 4) Monitor and report on our performance in responding to Customer Action Requests against agreed standards.

Major Initiatives

- 5) Undertake two service reviews per year.
- 6) Develop an employee performance review process that incorporates self-assessment and peer review.
- 7) Develop an annual corporate training program.
- 8) Implementation of a new staff annual review process.
- 9) Continuation of the workforce plan.
- 10) Finalise Enterprise Bargaining Agreement (EBA) negotiations.

2.5 Strategic Objective 5. Development and Environment

To achieve our objective of Development and 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

Business area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Caravan parks	This service provides caravan park facilities for residents and visitors to the municipality.	254 (287) (33)
Information centres	This service provides, supports and maintains reliable and cost effective visitor information facilities and infrastructure to Council.	359 (60) 299
Economic development	This service provides Council with general economic development services, community building, events management, tourism, sponsorship, contribution towards state funded initiatives and promotional activities throughout the Shire.	553 (19) 534
Planning	This 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 Shire. 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.	723 (135) 588
Waste Management Services	This service provides waste collection including kerbside rubbish collections of garbage, hard waste and green waste from households and some commercial properties in Council. It also provides street litter bins throughout the Shire. The net surplus here is used to fund \$59,000 of Transfer Station Upgrade capital works.	1,366 (1,425) (59)
Environmental Planning	This service develops environmental policy, coordinates and implements environmental projects and works with other services to improve Council's environmental performance. It also provides roadside weeds and pest animal management programs.	154 (50) 104
Building Services	This service provides statutory building services to the community including processing of building permits, emergency management responsibilities, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	259 (47) 212

Initiatives

- 1) Support investigation and delivery of effective sustainability projects in partnership with Central Victorian Greenhouse Alliance
- 2) Build on opportunities for growth in the agricultural sector identified in the Ballarat Region Line of Sight Project.
- 3) Implement the new Local Laws which protect amenity and environmental values.
- 4) Review and implement the Pyrenees Domestic Wastewater Management Plan.
- 5) Implement actions contained in Council's Tourism Strategy.
- 6) Develop and implement a strategic planning program including further Planning Scheme amendments to improve its effectiveness.
- 7) Facilitate key water infrastructure projects including Moonambel water supply and Beaufort recycled water project.
- 8) Work with Grampians Wimmera Mallee Water (GWM) to develop the East Grampians water project.

Major Initiatives

- 9) Undertake further planning scheme amendments to improve its effectiveness.

10) Implement actions contained in Council's growth Strategy including construction of Stage 4 & 5 of Correa Park Estate in Beaufort.

11) Facilitate and undertake the following integrated water management project -

* Beaufort Recycled Water - Complete detailed design - Lead Council is Pyrenees Shire Council

12) Undertake renewable energy project including the first stage of the straw to energy project.

13) Undertake sustainability projects including the Local Government Energy Saver Program.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were upheld in favour of the Council) # VCAT = Victorian Civil and Administrative Tribunal	[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
Economic Development	Economic activity	Change in number of businesses (Percentage change in the number of businesses with an ABN in the municipality)	[Number of businesses with an ABN in the municipality at the end of the financial year less the number of businesses at the start of the financial year / Number of businesses with an ABN in the municipality at the start of the financial year] x100

2.6 Reconciliation with budgeted operating result

	Net Cost \$'000	Expenditure \$'000	Revenue \$'000
Roads and Townships	(9,265)	(11,631)	2,366
Relationships and Advocacy	(83)	(3,639)	3,556
Community Connection and Wellbeing	(1,189)	(2,711)	1,522
Financially Sustainable, High	(200)	(200)	0
Development and Environment	(1,645)	(3,668)	2,023
Total services and initiatives	(12,382)	(21,849)	9,467
Other non-attributable	0		
Deficit before funding	(12,382)		
Funding sources:			
Rates	9,047		
Capital grants	3,754		
Gain on asset sales	71		
Total funding sources	12,872		
Surplus for the year	490		

3. Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2019/20 has been supplemented with projection to 2022/23 extracted from the Strategic Resource Plan.

This section includes the following financial statements prepared in accordance with the Local Government Act 1989 (the Act) and the Local Government Planning and Reporting regulations 2014.

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

Pending Accounting Standards

The 2019-20 budget has been prepared based on the accounting standards applicable at the date of preparation. This means that pending accounting standards that will be in effect from the 2019-20 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2019-20 financial statements, not considered in the preparation of the budget include:

- AASB 16 Leases
- AASB 15 Revenue from Contracts with Customers, and
- AASB 1058 Income of Not for Profit Entities.

While it is not possible to determine the precise impact of these standards at this time, the broad impact on Council is estimated to be as follows:

- AASB 16 Leases – Introduces a single lessee accounting model whereby the Council will be required to recognise a right of use asset and associated liability for leases longer than 12 months, except those considered to be of low value.
- AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not for Profit Entities – Change the way that Councils recognise income and also address matters such as grant funding, contribution of assets and volunteer services. A key change is replacement for some transactions of the criteria of control as a determinant of the timing of income recognition, with the criteria of satisfying performance obligations in an enforceable agreement. These new standards have the potential to impact the timing of how the Council recognises income.

Comprehensive Income Statement

For the four years ending 30 June 2023

		Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Strategic Resource Plan Projections		
	Notes			2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
Income						
Rates and service charges	4.1.1	10,051	10,421	11,454	11,796	12,146
Statutory fees and fines	4.1.2	198	203	208	213	218
User charges	4.1.3	820	833	854	875	897
Grants - Operating (recurrent)	4.1.4	3,771	6,621	6,877	7,067	7,262
Grants - Operating (non-recurrent)	4.1.4	8,557	174	470	507	515
Grants - Capital (recurrent)	4.1.4	979	1,395	1,395	1,395	1,395
Grants - Capital (non-recurrent)	4.1.4	3,927	2,360	0	0	0
Contributions - cash	4.1.5	281	40	10	10	10
Contributions - non-monetary assets		0	0	0	0	0
Net gain on disposal of property, infrastructure, plant and equipment		71	71	154	77	79
Fair value adjustments for investment property		0	0	0	0	0
Interest on cash invested		100	100	106	111	117
Other income	4.1.6	159	191	196	201	206
Total income		28,914	22,409	21,724	22,252	22,845
Expenses						
Employee costs	4.1.7	(7,275)	(7,897)	(8,091)	(8,293)	(8,500)
Materials and services	4.1.8	(13,544)	(6,708)	(6,823)	(6,898)	(7,297)
Bad and doubtful debts		(2)	(1)	(1)	(1)	(1)
Depreciation	4.1.9	(6,835)	(7,034)	(7,210)	(7,390)	(7,575)
Borrowing costs		0	0	0	0	0
Other expenses	4.1.10	(310)	(279)	(287)	(294)	(301)
Total expenses		(27,966)	(21,919)	(22,412)	(22,876)	(23,674)
Surplus (deficit) for the year		948	490	(688)	(624)	(829)
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods:						
Net asset revaluation increment /(decrement)		800	250	0	900	0
Total comprehensive result		1,748	740	(688)	276	(829)

Balance Sheet

For the four years ending 30 June 2023

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Strategic Resource Plan Projections		
			2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
Assets					
Current assets					
Cash and cash equivalents	3,557	3,602	3,602	3,602	3,602
Trade and other receivables	781	804	828	853	879
Land held for resale	1,104	1,377	737	827	757
Other assets	419	427	436	445	454
Total current assets	5,861	6,210	5,603	5,727	5,692
Non-current assets					
Trade and other receivables	88	75	61	46	30
Property, infrastructure, plant and equipment	233,810	234,275	234,318	234,545	233,838
Total non-current assets	233,898	234,350	234,379	234,591	233,868
Total assets	239,759	240,560	239,982	240,318	239,560
Liabilities					
Current liabilities					
Trade and other payables	1,087	1,120	1,154	1,189	1,225
Trust funds and deposits	204	208	212	216	220
Provisions	2,000	2,020	2,088	2,112	2,135
Total current liabilities	3,291	3,348	3,454	3,517	3,580
Non-current liabilities					
Provisions	82	86	90	95	100
Total non-current liabilities	82	86	90	95	100
Total liabilities	3,373	3,434	3,544	3,612	3,680
Net assets	236,386	237,126	236,438	236,706	235,880
Equity					
Accumulated surplus	85,147	85,637	84,949	84,325	83,496
Statutory reserve (recreational land)	9	9	9	9	9
Asset revaluation reserve	151,230	151,480	151,480	152,380	152,380
Total equity	236,386	237,126	236,438	236,714	235,885

Statement of Changes in Equity
For the four years ending 30 June 2023

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2019 Forecast Actual				
Balance at beginning of the financial year	234,639	84,200	150,430	9
(Deficit) for the year	948	948		
Net asset revaluation increment(decrement)	800		800	
Balance at end of the financial year	236,387	85,148	151,230	9
2020 Budget				
Balance at beginning of the financial year	236,386	85,147	151,230	9
(Deficit) for the year	490	490	0	0
Net asset revaluation increment(decrement)	250	0	250	0
Balance at end of the financial year	237,126	85,637	151,480	9
2021				
Balance at beginning of the financial year	237,126	85,637	151,480	9
(Deficit) for the year	(688)	(688)	0	0
Net asset revaluation increment(decrement)	0	0	0	0
Balance at end of the financial year	236,438	84,949	151,480	9
2022				
Balance at beginning of the financial year	236,438	84,949	151,480	9
(Deficit) for the year	(624)	(624)	0	0
Net asset revaluation increment(decrement)	900	0	900	0
Balance at end of the financial year	236,714	84,325	152,380	9
2023				
Balance at beginning of the financial year	236,714	84,325	152,380	9
(Deficit) for the year	(829)	(829)	0	0
Net asset revaluation increment(decrement)	0	0	0	0
Balance at end of the financial year	235,885	83,496	152,380	9

Statement of Cash Flows

For the four years ending 30 June 2023

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Strategic Resource Plan Projections		
			2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and service charges	10,050	10,421	11,454	11,796	12,146
Statutory fees and fines	198	203	208	213	218
User charges	902	916	939	963	987
Grants - operating	12,329	7,044	7,346	7,572	7,775
Grants - capital	4,906	3,504	1,395	1,395	1,395
Contributions - cash	309	45	11	11	11
Interest on cash invested	100	101	106	111	117
Trust funds and deposits taken	25	25	25	25	25
Other receipts	159	191	196	201	206
Net GST refund	2,701	1,451	1,309	1,354	1,376
Employee costs	(7,289)	(7,911)	(8,102)	(8,303)	(8,509)
Materials and services	(14,898)	(7,379)	(7,505)	(7,588)	(8,027)
Trust funds and deposits repaid	(25)	(25)	(25)	(25)	(25)
Other payments	(326)	(294)	(301)	(309)	(316)
Net cash provided by operating activities	9,141	8,292	7,056	7,416	7,379
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(13,673)	(8,481)	(8,164)	(7,582)	(7,711)
Payments for land held for resale	(1,588)	(1,092)	(566)	(666)	(520)
Proceeds from sale of property, infrastructure, plant and equipment	392	343	332	332	321
Proceeds from sale of land held for resale	605	983	1,342	500	531
Net cash used in investing activities	(14,264)	(8,247)	(7,056)	(7,416)	(7,379)
Cash flows from financing activities					
Finance costs	0	0	0	0	0
Proceeds from borrowings	0	0	0	0	0
Repayment of borrowings	0	0	0	0	0
Net cash used in financing activities	0	0	0	0	0
Net (decrease)/increase in cash and cash equivalents	(5,123)	45	0	0	0
Cash and cash equivalents at beginning of the financial year	8,680	3,557	3,602	3,602	3,602
Cash and cash equivalents at end of the financial year	3,557	3,602	3,602	3,602	3,602

Statement of Capital Works

For the four years ending 30 June 2023

	Forecast	Budget	Strategic Resource Plan		
	Actual 2018/19 \$'000	2019/20 \$'000	Projections 2020/21 2021/22 2022/23 \$'000 \$'000 \$'000		
Property					
Land	1,444	993	515	606	473
Land improvements	0	0	0	0	0
Total land	1,444	993	515	606	473
Buildings	197	115	158	174	191
Building improvements	158	100	0	0	0
Leasehold improvements	51	0	0	0	0
Total buildings	406	215	158	174	191
Total property	1,850	1,208	673	780	664
Plant and equipment					
Plant, machinery and equipment	1,233	947	1,012	1,029	1,045
Fixtures, fittings and furniture	21	22	23	24	25
Computers and telecommunications	282	127	148	163	179
Library collection	43	55	56	58	60
Total plant and equipment	1,579	1,151	1,239	1,274	1,309
Infrastructure					
Roads	5,579	4,426	4,446	3,570	3,575
Bridges	556	1,358	979	1,059	1,247
Footpaths and cycleways	476	26	28	28	84
Drainage	161	0	305	313	321
Recreational, leisure and community	3,231	368	62	363	181
Waste management	281	57	59	60	62
Other	30	20	100	0	0
Total infrastructure	10,314	6,255	5,979	5,393	5,470
Total capital works expenditure	13,743	8,614	7,891	7,447	7,443
Represented by:					
New asset expenditure	1,538	998	521	612	479
Asset renewal expenditure	10,389	7,133	7,003	6,555	6,623
Asset expansion expenditure	600	238	0	0	54
Asset upgrade expenditure	1,216	245	367	280	287
Total capital works expenditure	13,743	8,614	7,891	7,447	7,443
Funding sources represented by:					
Grants	4,906	3,505	1,503	1,531	1,530
Contributions	281	30	0	0	0
Council cash	7,846	3,874	4,866	5,160	5,139
Asset Sales	710	1,205	1,522	756	774
Total capital works expenditure	13,743	8,614	7,891	7,447	7,443

Statement of Human Resources

For the four years ending 30 June 2023

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2018/19	2019/20	2020/21	2021/22	2022/23
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	7,275	7,897	8,091	8,293	8,500
Employee costs - capital	182	187	193	199	205
Total staff expenditure	7,457	8,084	8,284	8,492	8,705
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	79.7	83.5	83.5	83.5	83.5
Total staff numbers	79.7	83.5	83.5	83.5	83.5

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

Department	Budget 2019/20 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part Time		
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets and Development	1,246	1,164	82	0	0
Community Wellbeing	1,361	256	1,099	6	0
Corporate Services	1,620	1,262	358	0	0
Culture and Leisure	685	115	549	21	0
Environment and Amenity	2,403	2,181	188	34	0
Strategy and Governance	583	527	56	0	0
Total staff	7,897	5,504	2,332	61	0
Capitalised employee costs *	187				
Total expenditure	8,084				

* These employee costs are attributable to the Environment and Amenity department

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

Department	Budget 2019/20	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part Time		
Assets and Development	11.1	10.3	0.8	0.0	0.0
Community Wellbeing	15.7	2.0	13.6	0.1	0.0
Corporate Services	15.4	11.0	4.4	0.0	0.0
Culture and Leisure	7.5	1.0	6.2	0.3	0.0
Environment and Amenity	28.5	26.0	2.0	0.5	0.0
Strategy and Governance	3.6	3.0	0.6	0.0	0.0
Total staff	81.8	53.3	27.7	0.8	0.0
Capitalised employee costs *	1.7				
Total staff	83.5				

* These employees are attributable to the Environment and Amenity department

4. Notes to the financial statements

4.1 Comprehensive Income Statement

4.1.1 Rates and service charges

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2019/20 the FGRS cap has been set at 2.50%. The cap is calculated on the basis of council's average rates and charges.

In 2016/17 Council applied for a rate cap exemption for the 2017/18 and 2018/19 financial years. The Minister for Local Government approved this application and set Council's rate rise for 2017/18 and 2018/19 at 3.50%. Council has quarantined 1.50% of the rate increase in each year to boost capital expenditure on the road network.

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.

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate will increase by 2.50% in line with the rate cap.

Review of the Rating Strategy in 2018/19:-

During 2018/19, Council reviewed the Rating Strategy. The last comprehensive review was in 2013/14.

The Rating Strategy explains how Council determines what money will be raised from different types of properties within the municipality, while acknowledging the difficulties in linking property values to an assumption about the individual ability to pay.

Good governance requires Council to provide ongoing or periodic monitoring and review of the impact of major decisions. Over time policies and other circumstances are subject to refinement and change. It is therefore incumbent upon Council to evaluate on a regular basis whether the current rating system best satisfies the legislative objectives to which it must have regard and other objectives which Council believes are relevant.

A series of meetings were held with Councillors to discuss the current rating structure and the various options available to Council to alter that structure, while ensuring that legislative requirements to levy the rate burden in an equitable manner were met.

Public consultation was undertaken with the Pyrenees Shire community through the OurSay public feedback forum, community survey and face-to-face community sessions held in Avoca, Lexton, Landsborough, Beaufort and Snake Valley.

Following consideration of public feedback and extensive Council discussion, the Council adopted the New Rating Strategy at the Council Meeting in January 2019. The Rating Strategy is available on Council's website.

The 2019/20 budget has been prepared in line with the Rating Strategy adopted in January 2019. From 2019/20 onwards, valuations will take place annually compared to biennial in the past. Annual valuations are expected to take away the occurrences of valuation fluctuations that occurred during biennial valuations.

The 2019/20 rates will be levied on a revaluation of property values as at 1 January 2019. As a consequence of the revaluation, the rate rise on each individual property will be different, with some properties receiving a rate increase below the 2.5% average rate increase and some properties receiving a rate increase above the 2.5% average rate rise.

Council's waste management service is operated on a full cost recovery basis, and waste service charges are set at a level that will recoup the full cost of the service. In 2019/20 waste charges will increase by 6%.

This will raise total rates and charges for 2019/20 of \$10.421 million.

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

	Forecast		Change	
	Actual	Budget		
	2018/19	2019/20	\$'000	%
	\$'000	\$'000	\$'000	%
General rates*	8,387	8,572	185	2.2%
Waste management charges	1,317	1,404	87	6.6%
Supplementary rates and rate adjustments	0	0	0	0.0%
Interest on rates and charges	40	40	0	0.0%
Windfarms in lieu of rates	307	405	98	31.9%
Total rates and charges	10,051	10,421	370	3.7%

*General rates are subject to the rate cap established under the FGRS

4.1.1(b) The rate in the dollar to be levied as general rates under Section 158 of the Act for each type or class of land compared with the previous financial year *

Type or class of land	Budget	Budget	Change
	2018/19	2019/20	
	cents/\$CIV	cents/\$CIV	
General rate for rateable residential properties	0.4228	0.3966	-6.20%
General rate for rateable commercial properties	0.4228	0.4065	-3.85%
General rate for rateable industrial properties	0.4228	0.4065	-3.85%
General rate for rateable vacant non-farm land properties less than two hectares	1.3530	1.2544	-7.29%
General rate for rateable non-farm vacant land properties two hectares or more	1.0147	0.0000	
General rate for rateable non-farm vacant land properties between two hectares and forty hectares	0.0000	0.9408	
General rate for rateable non-farm vacant land properties greater than forty hectares	0.0000	0.6272	
General rate for undevelopable land	0.0000	0.3966	
General rate for rateable farm properties	0.3382	0.3135	-7.30%
Rate concession for rateable recreational properties	0.2114	0.1983	-6.20%

* The above rates in the dollar are indicative only as they are based on the rate book as at 8 March 2019. These rates in the dollar will be recalculated in July 2019 using the actual rate book as at 1 July 2019, in order to ensure compliance with the rate capping provisions of the Fair Go Rates System.

As part of the new Rating Strategy, Vacant Land has been reclassified i.e. Vacant Land two hectares or more has been split into

* Vacant land between two and forty hectares and

* Vacant Land greater than forty hectares.

A new category called Undevelopable Land has been created to capture land deemed not suitable for residential, commercial or industrial purposes due to Council's Planning Scheme.

For details on the changes to the differentials, please refer to the section below on differential rates

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

Type or class of land	Budget 2018/19 \$	Budget 2019/20 \$	Change
General rate for rateable residential properties	2,790,500	3,138,800	12.48%
General rate for rateable commercial properties	117,900	119,500	1.36%
General rate for rateable industrial properties #	173,000	131,000	-24.28%
General rate for rateable vacant non-farm land properties less than two hectares	224,900	209,300	-6.94%
General rate for rateable non-farm vacant land properties two hectares or more	662,400	0	
General rate for rateable non-farm vacant land properties between two hectares and forty hectares	0	662,200	100.00%
General rate for rateable non-farm vacant land properties greater than forty hectares	0	242,900	100.00%
General rate for undevelopable land	0	0	100.00%
General rate for rateable farm properties	4,400,400	4,054,000	-7.87%
Rate concession for rateable recreational properties	15,200	14,200	-6.58%
Total amount to be raised by general rates	8,384,300	8,571,900	2.24%

The reduction in Industrial properties results primarily from the valuation of the rateable electricity substation (part of the Ararat windfarm development) being lower than originally budgeted in 2018/19.

4.1.1(d) 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	Budget 2018/19	Budget 2019/20	Change
General rate for rateable residential properties	2,960	3,105	4.90%
General rate for rateable commercial properties	95	96	1.05%
General rate for rateable industrial properties	78	79	1.28%
General rate for rateable vacant non-farm land properties less than two hectares	331	341	3.02%
General rate for rateable non-farm vacant land properties of two hectares or more	710	0	
General rate for rateable non-farm vacant land properties between two hectares and forty hectares		694	100.00%
General rate for rateable non-farm vacant land properties greater than forty hectares		139	100.00%
General rate for undevelopable land		0	100.00%
General rate for rateable farm properties	1,747	1,513	-13.39%
Rate concession for rateable recreational properties	42	43	2.38%
Total number of assessments	5,963	6,010	0.79%

4.1.1(e) The basis of valuation to be used is the Capital Improved Value (CIV)**4.1.1(f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year**

Type or class of land	Budget 2018/19 \$	Budget 2019/20 \$	Change
General rate for rateable residential properties	660,011,000	791,415,000	19.91%
General rate for rateable commercial properties	27,888,000	29,400,000	5.42%
General rate for rateable industrial properties	40,916,000	32,236,000	-21.21%
General rate for rateable vacant non-farm land properties less than two hectares	16,621,000	16,686,000	0.39%
General rate for rateable non-farm vacant land properties of two hectares or more	65,283,000	0	7.81%
General rate for rateable non-farm vacant land properties between two hectares and forty hectares		70,384,000	
General rate for rateable non-farm vacant land properties greater than forty hectares		38,723,000	
General rate for undevelopable land		0	
General rate for rateable farm properties	1,301,122,000	1,293,157,000	-0.61%
Rate concession for rateable recreational properties	7,209,000	7,141,000	-0.94%
Total value of land	2,119,050,000	2,279,142,000	7.55%

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

Type of Charge	Per Rateable Property Budget 2018/19 \$	Per Rateable Property Budget 2019/20 \$	Change
Municipal Charge	0	0	0.00%

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

Type of Charge	Budget 2018/19 \$	Budget 2019/20 \$	Change
Municipal Charge	0	0	0.00%

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

Type of Charge	Per Rateable Property Budget 2018/19 \$	Per Rateable Property Budget 2019/20 \$	Change
Disposal Charge Improved Property	205	217	5.85%
Disposal Charge Unimproved Property	57	61	7.02%
Collection Charge Kerbside, Green & Recycling	356	377	5.90%
Collection Charge Kerbside & Recycling	356	377	5.90%

4.1.1(j) The number of waste service charges compared with the previous financial year

Type of Charge	Number of Services Budget 2018/19	Number of Services Budget 2019/20	Change
Disposal Charge Improved Property	1,080	1,075	-0.46%
Disposal Charge Unimproved Property	2,191	2,193	0.09%
Collection Charge Kerbside, Green & Recycling	1,371	1,388	1.24%
Collection Charge Kerbside & Recycling	1,336	1,363	2.02%
Total number of waste service charges	5,978	6,019	0.69%

4.1.1(k) The estimated total amount to be raised by each type of waste service charge, and the estimated total amount to be raised by waste service charges compared with the previous financial year

Type of Charge	Budget 2018/19 \$	Budget 2019/20 \$	Change
Disposal Charge Improved Property	221,400	233,275	5.36%
Disposal Charge Unimproved Property	124,887	133,773	7.12%
Collection Charge Kerbside, Green & Recycling	488,076	523,276	7.21%
Collection Charge Kerbside & Recycling	475,616	513,851	8.04%
Total amount to be raised by waste service charges	1,309,979	1,404,175	7.19%

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

Type of Charge	Budget 2018/19 \$	Budget 2019/20 \$	Change
General rates	8,384,300	8,571,900	2.2%
Municipal charge	0	0	0.0%
Waste service charges	1,309,979	1,404,175	7.2%
Rates and service charges	9,694,279	9,976,075	2.9%
Supplementary/(objections) general rates	2,176	0	
Windfarms in lieu of rates	276,300	405,000	
Interest on rates	40,000	40,000	
Rates and service charges as per Comprehensive Income Statement	10,012,755	10,421,075	

4.1.1(m) Fair Go Rates System Compliance

Council is fully compliant with the State Government's Fair Go Rates System.

	Forecast Actual 2018/19	Budget 2019/20
Total Rates	\$8,386,100	\$8,571,900
Number of rateable properties	5,963	6,010
Base Average Rates	\$1,406.05	\$1,426.27
Maximum Rate Increase (set by the State Government)	3.50%	2.50%
Capped Average Rate	\$1,406.05	\$1,426.27
Maximum Allowable General Rates Revenue	\$1,421.82	\$1,441.20
Budgeted General Rates Revenue	\$8,384,276	\$8,571,900

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

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 final level of valuation in the adopted Revaluation
- 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
- Changes of use of land such that vacant land becomes non-vacant land and vice versa
- Changes of use of land such that residential land becomes business or farm land and vice versa
- Changes to the level of service provided to a property.

4.1.1(o) Differential rates

Rates to be levied

The 2019/20 budget has been prepared in line with the Rating Strategy adopted in January 2019.

As part of the new Rating Strategy, Vacant land has been reclassified i.e. Vacant Land two hectares or more has been split into

- * Vacant Land between two and forty hectares and
- * Vacant Land greater than forty hectares.

A new category called Undevelopable Land has been created to capture land deemed not suitable for residential, commercial or industrial purposes due to Council's Planning Scheme.

The primary changes to rating differentials are -

- * Farming differential has been reduced from 80% to 76.28% of the general rate (decreasing over a four year period by .93% annually).
- * Commercial and Industrial differential has been increased from 100% to 110% of the general rate (increasing over a four year period by 2.5% annually).

The new proposal took into account the feedback received from the industrial / commercial sector during the community consultation whilst at the same time considering an increase in farming discount.

The Rating Strategy is available on Council's website.

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

- A general rate of 0.3966% (0.3966 cents in the dollar of CIV) for all rateable residential properties;
- A general rate of 0.406515% (0.406515 cents in the dollar of CIV) for all rateable commercial properties;
- A general rate of 0.406515% (0.406515 cents in the dollar of CIV) for all rateable industrial properties;
- A general rate of 1.2544% (1.2544 cents in the dollar of CIV) for all rateable rural/residential vacant land properties less than two hectares;
- A general rate of 0.9408% (0.9408 cents in the dollar of CIV) for all rateable rural/residential vacant land properties between two hectares and forty hectares
- A general rate of 0.6272% (0.6272 cents in the dollar of CIV) for all rateable rural/residential vacant land properties greater than forty hectares
- A general rate of 0.3966% (0.3966 cents in the dollar of CIV) for all rateable undevelopable land

- A general rate of 0.3135% (0.3135 cents in the dollar of CIV) for all rateable farm properties;
- A general rate of 0.1983% (0.1983 cents in the dollar of CIV) for all rateable 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.

Non-farm vacant land properties less than two hectares

Vacant land in this class is any land wherever located within the Municipality that is less than two hectares in size, on which no dwelling is erected, and which does not meet the definition of farm land as defined in the *Valuation of Land Act 1960*.

The objective of this differential rate is to encourage development of vacant land. The encouragement of development is strategically important as it has a positive effect on local employment and income, whilst the speculative behaviour should be discouraged.

The differential rate will be used to fund those items of expenditure outlined in the Council budget documentation. The level of the differential rate is that which Council considers necessary to achieve those objectives specified above.

Non-farm vacant land properties of between two hectares and forty hectares

Vacant land in this class is any land wherever located within the Municipality that is between two and forty hectares in size, on which no dwelling is erected, and which does not meet the definition of farm land as defined in the *Valuation of Land Act 1960*.

The objective of this differential rate is to encourage development of vacant land. The encouragement of development is strategically important as it has a positive effect on local employment and income, whilst the speculative behaviour should be discouraged.

The differential rate will be used to fund those items of expenditure outlined in the Council budget documentation. The level of the differential rate is that which Council considers necessary to achieve those objectives specified above.

Non-farm vacant land properties greater than forty hectares

Vacant land in this class is any land wherever located within the Municipality that is greater than forty hectares in size, on which no dwelling is erected, and which does not meet the definition of farm land as defined in the *Valuation of Land Act 1960*.

The objective of this differential rate is to encourage development of vacant land. The encouragement of development is strategically important as it has a positive effect on local employment and income, whilst the speculative behaviour should be discouraged.

The differential rate will be used to fund those items of expenditure outlined in the Council budget documentation. The level of the differential rate is that which Council considers necessary to achieve those objectives specified above.

Residential land

Residential land is any land, wherever located within the Municipality which has a dwelling that can be occupied for the principal purpose of physically accommodating persons, and does not have the characteristics of Vacant Land, Farm Land, Commercial Land or Industrial Land.

Commercial and Industrial Land

Commercial and Industrial land is any land which is occupied for the principal purpose of manufacturing or production of, or the trade in, goods or services.

Farm Land

Farm land is defined as any rateable land which meets the definition as described under the *Valuation of Land Act 1960*.

The *Valuation of Land Act 1960*, defines farm land as any rateable land:

- (a) that is not less than 2 hectares in area and
- (b) Is used for carrying on a business of primary production as determined by the Australian Taxation Office; and
- (c) that is 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 these activities; and
- (d) that is used by a business
 - (i) that has a significant and substantial commercial purpose or character;
 - (ii) that seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
 - (iii) that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate.

Objective: Apply a discount to farm land properties as Council believes these properties pay disproportionately higher rates in relation to income generated because of the higher land component.

Recreational Land

Cultural and Recreational land is any single rateable assessment used for recreational or cultural activities including Golf Clubs, Bowls Clubs, Scout or Guide Halls, Masonic Halls, Historical Societies, and Heritage buildings (not for profit).

Trust for Nature Covenants

Rateable land that has a Trust for Nature Covenant on it enabling permanent protection of significant areas of natural bush habitat on private land has a concessional rate set at 50% of the General rate.

Undevelopable Land

A new category called undevelopable land has been created to capture land deemed not suitable for residential, commercial or industrial purposes due to Council's Planning Scheme.

4.1.2 Statutory fees and fines

	Forecast		Change	
	Actual	Budget		
	2018/19	2019/20	\$'000	%
	\$'000	\$'000		
Town planning fees	118	126	8	6.8%
Environmental health fees	41	42	1	2.4%
Fines	16	11	-5	-31.3%
Land information and building certificate fees	23	24	1	4.3%
Total Statutory fees and fines	198	203	5	2.5%

4.1.3 User charges

	Forecast		Change	
	Actual	Budget		
	2018/19	2019/20	\$'000	%
	\$'000	\$'000		
Caravan park charges	240	287	48	19.9%
Aged care charges	194	151	-43	-22.4%
Animal registration charges	99	100	1	1.0%
Building charges	42	37	-5	-12.0%
Rental and function charges	78	78	-0	-0.2%
Delivered meals charges	40	50	10	25.0%
Goldfields Recreation Reserve venue hire charges	29	29	1	2.4%
Resource and information centre charges	7	3	-4	-61.5%
Transfer station waste disposal charges	16	21	5	31.3%
Community transport charges	8	12	4	45.7%
Planned activity group charges	6	8	2	33.3%
Other charges	63	59	-4	-6.7%
Total User charges	820	833	13	1.6%

4.1.4 Grants

	Forecast		Change	
	Actual	Budget		
	2018/19	2019/20	\$'000	%
	\$'000	\$'000		
Grants were received in respect of the following :				
Summary of grants				
Commonwealth funded grants	5,238	7,500	2,262	43.2%
State funded grants	11,997	3,050	-8,947	-74.6%
Total grants received	17,234	10,550	-6,685	-38.8%

	Forecast Actual 2018/19 \$'000	Budget 2019/20 \$'000	Change	
			\$'000	%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Federal Assistance Grants - general purpose	1,681	3,398	1,717	102.1%
Federal Assistance Grants - local roads	1,067	2,189	1,122	105.2%
Commonwealth Home Support Program	511	518	7	1.4%
Recurrent - State Government				
Aged care and senior citizens	141	145	4	2.8%
Maternal & child health	210	215	5	2.4%
Library	117	120	3	2.6%
Youth	12	0	-12	-100.0%
Other	32	36	4	12.5%
Total recurrent operating grants	3,771	6,621	2,850	75.6%
Non-recurrent - State Government				
Natural disaster	7,527	0	-7,527	-100.0%
Emergency planning	60	70	10	16.7%
Moonambel water supply	4	0	-4	-100.0%
Roadside weeds and pests management	48	50	2	4.2%
Recreation strategy	219	274	55	25.1%
Activate Avoca	500	0	-500	-100.0%
Community resilience	41	0	-41	-100.0%
L2P learner driver mentor program	19	19	0	0.0%
Waste Management	6	0	-6	-100.0%
Other	134	11	-123	-91.8%
Total non-recurrent operating grants	8,558	424	-8,134	-95.0%
Total operating grants	12,329	7,045	-5,284	-42.9%
(b) Capital grants				
Recurrent - Commonwealth Government				
Roads to recovery	979	1,395	416	42.5%
Recurrent - State Government				
Nil	0	0	0	0.0%
Total recurrent capital grants	979	1,395	416	42.5%
Non-recurrent - Commonwealth Government				
Lexton community hub	1,000	0	-1,000	-100.0%
Bridge Renewal Program	0	352	352	100.0%
Non-recurrent - State Government				
Lexton community hub	800	0	-800	-100.0%
Local Roads to Market funded projects	955	0	-955	-100.0%
Fixing Country Roads	600	1,500	900	
Township amenity	135	0	-135	-100.0%
Recreation projects	150	208	58	38.7%
Swimming pools	12	0	-12	-100.0%
Waste Management	225			
Other	50	50	0	0.0%
Total non-recurrent capital grants	3,927	2,110	-1,592	-40.5%
Total capital grants	4,906	3,505	-1,176	-24.0%
Grand total grants	17,235	10,550	-6,460	-37.5%

4.1.5 Contributions - cash

	Forecast		Change	
	Actual	Budget		
	2018/19	2019/20	\$'000	%
	\$'000	\$'000	\$'000	%
Monetary - Operating	0	10	10	100.0%
Monetary - Capital	281	30	-251	-89.3%
Total Contributions - cash	281	40	-241	-85.8%

4.1.6 Other income

	Forecast		Change	
	Actual	Budget		
	2018/19	2019/20	\$'000	%
	\$'000	\$'000	\$'000	%
Interest on investments	100	100	0	0.0%
Reimbursement - State Revenue Office	71	43	-28	-39.4%
Legal fees - rates	30	30	0	0.0%
Reimbursement - Workcover wages	10	70	60	600.0%
Private works	46	47	1	2.2%
Other	3	1	-1	-48.1%
Total Other income	259	291	32	12.3%

4.1.7 Employee costs

	Forecast		Change	
	Actual	Budget		
	2018/19	2019/20	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	6,549	7,101	552	8.4%
Superannuation	561	616	55	9.8%
Fringe benefits tax	90	90	0	0.0%
WorkCover insurance premium	75	90	15	20.0%
Total Employee costs	7,275	7,897	622	8.5%

4.1.8 Materials and services

	Forecast		Change	
	Actual	Budget		
	2018/19	2019/20	\$'000	%
	\$'000	\$'000	\$'000	%
Contractors - Flood repairs	4,875	0	-4,875	-100.0%
Contractors	3,984	2,062	-1,922	-48.2%
Consumables	1,402	1,232	-170	-12.1%
Contracted service delivery	1,538	1,576	38	2.5%
Waste Collection	1,064	1,112	48	4.5%
Cleaning Contract	132	141	9	6.9%
Meals on Wheels	58	49	-9	-15.5%
Swimming Pool	234	240	6	2.6%
Library service	50	34	-16	-32.0%
Insurance	361	407	46	12.7%
Electricity and water	215	218	3	1.4%
Plant expenses	224	221	-3	-1.3%
Information technology	194	203	9	4.6%
Telecommunications	154	213	59	38.3%
Subscriptions and memberships	84	90	6	7.1%
Conferences and training	119	115	-4	-3.4%
Legal fees	91	60	-31	-34.1%
Advertising	100	101	1	1.0%
Stationery, postage, photocopying and printing	85	73	-12	-14.1%
Valuations	10	30	20	200.0%
Contributions and donations	92	91	-1	-1.1%
Fire services levy	16	16	0	0.0%
Total Materials and services	13,544	6,708	-6,797	-50.2%

4.1.9 Depreciation

	Forecast		Change	
	Actual	Budget		
	2018/19	2019/20	\$'000	%
	\$'000	\$'000	\$'000	%
Infrastructure	4,858	5,077	219	4.5%
Property	1,319	1,340	21	1.6%
Plant and equipment	658	617	-41	-6.2%
Total Depreciation	6,835	7,034	199	2.9%

4.1.10 Other expenses

	Forecast		Change	
	Actual	Budget		
	2018/19	2019/20	\$'000	%
	\$'000	\$'000	\$'000	%
Councillors' allowances	159	162	3	1.9%
Operating lease rentals	74	31	-43	-58.1%
Auditors' remuneration - internal auditor	30	35	5	16.7%
Auditors' remuneration - external auditor #	36	40	4	11.1%
Internal audit committee	11	11	0	0.0%
Total Other expenses	310	279	-31	-10.0%

Audit of the financial statements, performance statements and grant acquittals by the Victorian Auditor General's Office (VAGO).

5. Financial performance indicators

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

Indicator	Measure	Notes	Forecast		Budget 2019/20	Strategic Resource Plan Projections			Trend +/-
			Actual 2017/18	Actual 2018/19		2020/21	2021/22	2022/23	
Operating position									
Adjusted underlying result	Adjusted underlying deficit / Adjusted underlying revenue	1	-13.1%	-13.2%	-9.5%	-3.2%	-2.9%	-3.7%	+
Liquidity									
Working Capital	Current assets / current liabilities	2	276.9%	178.1%	185.5%	162.2%	162.8%	159.0%	-
Unrestricted cash	Unrestricted cash / current liabilities		23.9%	101.6%	101.1%	97.9%	96.0%	94.2%	-
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	o
Indebtedness	Non-current liabilities / own source revenue		0.7%	0.3%	0.4%	0.4%	0.4%	0.4%	o
Asset renewal	Asset renewal expenditure / depreciation	4	72.3%	152.0%	101.4%	97.1%	88.7%	87.4%	+
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	5	42.4%	40.7%	52.1%	52.7%	53.0%	53.2%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		57.0%	0.47%	0.46%	0.48%	0.48%	0.47%	o
Efficiency									
Expenditure level	Total expenditure / number of property assessments		\$4,288	\$4,690	\$3,647	\$3,926	\$3,979	\$4,089	+
Revenue level	Residential rate revenue / Number of residential property assessments		\$988	\$943	\$1,011	\$1,039	\$1,068	\$1,097	+
Workforce turnover	Number of permanent staff resignations and terminations / average number of permanent staff for the financial year		23.4%	13.6%	7.5%	7.5%	7.5%	7.5%	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 – One indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Steady improvement in financial performance is expected over the period, although continued losses means reliance on capital grants to fund capital expenditure.

2 Working capital - The proportion of current liabilities represented by current assets. Working capital is forecast to decline slightly in later years but remain at an acceptable level.

3 Debt compared to rates - Council is forecast to remain free of long term debt throughout the four of the Strategic Resource Plan, and has a policy to minimise loan borrowings and hence interest paid on loans.

4 Asset renewal - This percentage indicates the extent of Council's renewal expenditure 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

5 Rates concentration - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council's reliance on rate revenue will remain relatively stable throughout the forecast period.

6. Expenditure Levels - Expenditure for 2017/18 and 2018/19 are higher than forward years because of flood restoration works undertaken. These flood restoration works are grant funded.

6. Capital works program

This section provides details on each capital works project that is funded in the 2019/20 budget.

Capital works program

For the year ending 30 June 2020

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	Contri- butions \$'000	Council cash \$'000	Asset Sales \$'000
PROPERTY									
Land									
Beaufort Residential Estate - Land Purchase Stage 4 Stage 5	993	993						100	893
Total Land	993	993	0	0	0	0	0	100	893
Buildings									
Buildings Energy Efficiency	100			100		50		50	
Building Renewal Program	115		115					115	
Total Buildings	215	0	115	100	0	50	0	165	0
TOTAL PROPERTY	1,208	993	115	100	0	50	0	265	893

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contri- butions \$'000	Council cash \$'000	Asset Sales \$'000
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Water Bores Refurbishment	15		15					15	
Heavy Plant Purchases	539		539					419	120
Minor Plant Purchases	11		11					11	
Motor Vehicle Purchases	382		382					192	190
Total Plant, Machinery and Equipment	947	0	947	0	0	0	0	637	310
Fixtures, Fittings and Furniture									
Furniture & Fittings Purchases	22		22					22	
Total Fixtures, Fittings and Furniture	22	0	22	0	0	0	0	22	0
Computers and Telecommunications									
Information Technology Purchases	127		127					125	2
Total Computers and Telecommunications	127	0	127	0	0	0	0	125	2
Library Collection									
Library Collection Purchases	55		55					55	
Total Library Collection	55	0	55	0	0	0	0	55	0
TOTAL PLANT AND EQUIPMENT	1,151	0	1,151	0	0	0	0	839	312

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contri- butions \$'000	Council cash \$'000	Asset Sales \$'000
INFRASTRUCTURE									
Roads									
Gravel Roads Resheet	1042		1042					1042	
Forward Survey & Design Works Exp	55		55					55	
Kerb & Channel	24		24					24	
Dust Suppression GAT Seals	23			23				23	
Reseals	767		767					767	
Reseals - Extra Rate Cap Exp	108		108					108	
Major Patch Program	110		110					110	
Sealed Road Shoulder	56		56					56	
Rehabilitation Exp									
Vinoca Road segments 1.7kms	622		622			622			
Raglan Elmhurst Road 1.68km reconstruction	599		599			599			
Langi Kal Kal Road 1.75km reconstruction	693		693			693			
Eurambeen Streatham Road reconstruction 780 mts	327		327			327			
Total roads	4426	0	4403	23	0	2241	0	2185	0
Bridges									
Bridge 12 - Beaufort Carngham Road	704		704			352		352	
Bridge 59 - Eurambeen Streatham Road	654		654			654			
Total Bridges	1,358	0	1,358	0	0	1,006	0	352	0
Footpaths and Cycleways									
Footpath Rehabilitation	21		21					21	
Footpaths New	5	5						5	
Total Footpaths and Cycleways	26	5	21	0	0	0	0	26	0

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contri- butions \$'000	Council cash \$'000	Asset Sales \$'000
Recreational, Leisure and Community Facilities									
Playground Equipment Replacement Exp	10		10					10	
Avoca Inclusive Playspace Exp	238				238	208	30	0	
Lexton Community Facility Upgrade Exp	100		100					100	
Beaufort Caravan Park	20			20				20	
Total Recreational, Leisure and Community Facilities	368	0	110	20	238	208	30	130	0
Waste Management									
Transfer Station Upgrades	57			57				57	
Total Waste Management	57	0	0	57	0	0	0	57	0
Other									
Directional Signage Upgrade	20			20				20	
Total Waste Management	20	0	0	20	0	0	0	20	0
TOTAL INFRASTRUCTURE	6255	5	5892	120	238	3455	30	2770	0
TOTAL NEW CAPITAL WORKS	8,614	998	7,158	220	238	3,505	30	3,874	1,205
Summary									
Property	1,208	993	115	100	0	50	0	265	893
Plant and Equipment	1,151	0	1,151	0	0	0	0	839	312
Infrastructure	6,255	5	5,892	120	238	3,455	30	2,770	0
TOTAL CAPITAL WORKS 2019/20	8,614	998	7,158	220	238	3,505	30	3,874	1,205
TOTAL CAPITAL WORKS 2018/19	13,743	1,538	10,389	1,216	600	4,906	281	7,846	710

Schedule of fees and user charges			
Description	Units	GST	2019-20 Charge Incl. GST
Note: Fees shown in red are set by Statute and are subject to change annually.			
(Penalty Units and Fee Units are set by the Victorian Treasurer in April each year)			
Penalty Unit - 2019-2020			\$165.22
Fee Unit - 2019-2020			\$14.81
Animal Offences			
Domestic (Feral & Nuisance) Animals Regulations			
10(1)- Failure to apply to register a dog or cat	0.5	No	\$82.61
20(1)- Registered dog or cat not wearing council identification marker	0.5	No	\$82.61
21- Unregistered dog or cat wearing council identification maker	0.5	No	\$82.61
22- Person other than owner removing, altering or defacing identification marker	0.5	No	\$82.61
23(2) - Dog or cat on private property after notice of objection served	0.5	No	\$82.61
24(1) - Dog at large or not securely confined to owner's premises during the daytime	1.5	No	\$247.83
24(1) - Dog at large or not securely confined to owner's premises during night time	2	No	\$330.44
25(1) - Cat at large or not securely confined to owner's premises in restricted municipal district	0.5	No	\$82.61
26(1) - Contravening council order relating to presence of dogs and cats in public places	1	No	\$165.22
27(1) - Greyhound outside owner's premises not adequately muzzle or not effectively controlled by chain, cord or leash.	1.5	No	\$247.83
32(1) - Dog or cat being a nuisance	0.5	No	\$82.61
32(4) - Not complying with order to abate nuisance	1.5	No	\$247.83
38(1) - Failure to ensure that dangerous dog is properly confined on owner's residential premises	2	No	\$330.44
38(2) - Failure to ensure that dangerous dog is properly confined on owner's non-residential premises	2	No	\$330.44
41E Failure to comply with requirement to muzzle or effectively control menacing dog	2	No	\$330.44
41G Failure to ensure that restricted breed dog is properly confined on owner's premises	1	No	\$165.22
63A Conducting a domestic animal business that does not comply with the relevant Code of Practice	2	No	\$330.44
29(6) Non serious injury caused by non-dangerous dog	2.5	No	\$413.05
29 (7)(8) Dog Rushing or chasing a person	1	No	\$165.22
41G Not confining a Restricted Breed Dog	1	No	\$165.22
12A(2) Advertising for sale without a microchip number	2	No	\$330.44
Animal Impounding			
Impounding of Livestock Regulations			
s.25(e) A person must not impound livestock unless he or she is an authorised person	2	No	\$330.44
s.25(g) A person must not drive livestock from a person's land without proper authority	2	No	\$330.44
s.25A Livestock found trespassing after a notice has been served on the owner of the livestock under s.16A	2	No	\$330.44
s.25B Failure by an owner of livestock to comply with a notice served under s.16B	4	No	\$660.88

Schedule of fees and user charges			
Description	Units	GST	2019-20 Charge Incl. GST
Animal Registration			
Cat Registration - Full			
Cat General ***		No	\$31.00
Cat registered with an Approved Association		No	\$31.00
Cat kept for Breeding on registered premises		No	\$31.00
Cat <u>NOT</u> included above		No	\$87.00
Cat Registration - Pensioner Rate			
Cat General ***		No	\$18.00
Cat registered with an Approved Association		No	\$18.00
Cat kept for Breeding on registered premises		No	\$18.00
Cat <u>NOT</u> included above		No	\$46.00
Dog Registration - Full			
Dog General ****		No	\$36.00
Farm Working dog (Primary Production Only)		No	\$36.00
Dog Registered with an Approved Association/Approved Training		No	\$36.00
Dog kept for Breeding on Registered Premises		No	\$36.00
Dog Other (Including Microchipped)		No	\$104.00
Dog Registration - Pensioner Rate			
Dog General ****		No	\$21.00
Farm Working dog (Primary Production Only)		No	\$21.00
Dog Registered with an Approved Association/Approved Training		No	\$21.00
Dog kept for Breeding on Registered Premises		No	\$21.00
Dog Other (Including Microchipped)		No	\$55.00
All of the above fees include a State Government Levy of \$4.00 per dog and \$4.00 per cat.			
*** Cat General = Desexed and Microchipped or Over 10 years			
*** Dog General = Desexed and Microchipped or Over 10 years			
Compulsory Microchipping for all Newly Registered Dogs			
Compulsory Microchipping & Desexing for all Newly Registered Cats			
a) All animals registered with a Council, for the time, must be microchipped as per Legislation under the Domestic Animal Act 1994			
b) Desexing of Cats for first time registration is compulsory under Council's adopted Local Law No. 2 (6.5), except for cats that may be exempt under Section 10B of the Domestic Animal Act 1994.			
c) Proof of microchipping and desexing is required when registering your animal.			
d) Changes to Legislation under the Domestic Animals Act 1994 came into force in May 2012. The changes provide, after 11th April 2013, for the removal of reduced registration fee for any newly registered dog or cat that is microchipped.			
General Local Law 2019			
(Permit is per year unless otherwise stated)			
Camping in a Public Place - Clause 3.3 (1)		No	\$20.00
Permit required to camp in a Public Place			
Camping in on Private Land - Clause 3.3 (2)		No	\$60.00
Permit required to camp on Private Land			
Temporary Dwelling - Clause 3.4		No	\$250.00
Permit required to occupy a temporary dwelling on Private Land			
Shipping Container - Clause 3.5		No	\$150.00
Permit required to place a Shipping Container on Private Land			
Open Air Burning - Clause 3.7		No	\$25.00
Permit required to conduct open air burn in some areas			

Schedule of fees and user charges			
Description	Units	GST	2019-20 Charge Incl. GST
Storage of Vehicles - Clause 3.14 Permit required to store more than two unregistered vehicles if reasonably visible		No	\$45.00
Animal Keeping - Clause 4.1 Permit required to keep more than specified animals. One-off fee for keeping extra animals whilst property is still in the same ownership		No	\$60.00
Droving of Livestock - Clause 4.3 Permit required to drove livestock on Council controlled roads		No	\$120.00
Roadside Grazing - Clause 4.4 Permit required to graze livestock on Council controlled roadsides		No	\$80.00
Horse Riding - Clause 4.5 Permit required to ride or lead horse on footpath or nature strip		No	\$0.00
Consumption of Liquor - Clause 6.1 Permit required to consume alcohol in Public Place		No	\$20.00
Street parties, festivals, events and commercial activities - Clause 6.3 Permit required to conduct street party, festival, event or commercial activities in a Public Place. (Fee waived if community event)		No	\$150.00
Entertainment, busking and promotion - Clause 6.4 Permit required to perform entertainment, busk, spruik or promote business in Public Place		No	\$20.00
Collections and Fundraising - Clause 6.5 Permit required collections and fundraising in Public Place. (Fee waived if not-for-profit and community groups)		No	\$50.00
Display and Sale of Goods - Clause 6.6 Permit required to display and sell goods from a footpath, road or Public Place		No	\$55.00
Roadside and Itinerant Trading - Clause 6.7 (per trading event) Permit required for roadside and itinerant trading		No	\$55.00
Outdoor Dining Facilities - Clause 6.8 Permit required to place outdoor dining tables and chairs on a road, footpath or Public Place.		No	\$55.00
Advertising Signs - 6.9 Permit required to place an advertising sign (i.e. A-Frame) on a footpath, road, road reserve or Public Place Permit is per sign		No	\$35.00
Advertising and Bill Posting - Clause 6.10 Permit required to place an advertisement or poster on Council's land or property Permit is per event		No	\$35.00
Charity Collection Bins - Clause 6.13 Permit required to place a charity collection bin in a Public Place		No	\$300.00
Recreation Vehicles on Public Land - Clause 6.15 Permit required to use a recreation vehicle in a Public Place		No	\$300.00
Development of nature strips and road reserves - Clause 7.4 Permit required to develop a nature strip or road reserve		No	\$120.00
Heavy Vehicles - Clause 7.5 Permit required to keep or store a heavy vehicle upon a Council road or land or on any land in a General Residential Zone		No	\$80.00
Occupation of roads, footpaths and council land - Clause 7.7 Permit required to occupy a Council road, footpath or land for any works Permit is per week		No	\$60.00
Failure to Comply with a Notice to Comply	3		\$495.66

Schedule of fees and user charges			
Description	Units	GST	2019-20 Charge Incl. GST
Community Safety and Amenity			
Additional Fees and Charges			
Domestic Animal Business Registration			\$300.00
Replacement Dog/Cat Registration Tag			\$10.00
Disabled Parking Permit			\$12.00
Declared Dangerous Dog Registration (No pension discount)			\$250.00
Restricted Breed Dog Registration (No pension discount)			\$250.00
Impounded Dog Release Fee			As per City of Ballarat Fees
Impounded Cat Release Fee			As per City of Ballarat Fees
Impounded Dog Release Fee (more than once in a 12 month period)			As per City of Ballarat Fees plus \$75
Impounded Cat Release Fee (more than once in a 12 month period)			As per City of Ballarat Fees plus \$40
Seized Dog Fee (Daily)			\$40.00
Large Livestock Impound Release Fee per head (Cows & Horses - Up to 7 days)			\$100.00
Small Livestock Impound Release Fee per head (Sheep, goats & pigs- Up to 7 days)			\$65.00
Impounded Goods Release Fee (Small items i.e. signs, shopping trolleys)			\$55.00
Impounded Goods Release Fee (Large items)			\$85 (if cost greater than fee then cost plus 10%)
Impounded Vehicle Release Fee			\$145.00
Impounded Truck Release Fee			At Cost plus \$145
Impounded Vehicle Daily Charge Fee (after first 7 days of impounding)			\$25.00
Towing Fee			At cost +10 % Admin
Avoca Community Centre			
Meeting room - All Day		Yes	\$47.00
Meeting room - Half Day		Yes	\$34.00
Meeting room - Night		Yes	\$34.00
Hall - All Day		Yes	\$68.00
Hall - Half Day		Yes	\$47.00
Hall - Night		Yes	\$47.00
Allied Health Room - All Day		Yes	\$34.00
Allied Health Room - Half Day		Yes	\$34.00
Allied Health Room - Night		Yes	\$34.00
Kitchen Extra if using full facilities i.e. Meal		Yes	\$34.00
Community Groups Meeting/Dance Lessons (All Day)		Yes	\$21.00

Schedule of fees and user charges			
Description	Units	GST	2019-20 Charge Incl. GST
Avoca Hall			
Casual Use - Medium to Large - Reception, Concerts, Weddings, Dance, Cabaret, Ball, Conference, Shows, Meetings, Lectures, Land Sales etc.			
Supper Room - Day OR Night		Yes	\$21.00
Supper Room - Day AND Night		Yes	\$27.00
Kitchen (Includes Supper Room) - Day OR Night		Yes	\$53.00
Kitchen (Includes Supper Room) - Day AND Night		Yes	\$68.00
Hall Only - Day AND Night		Yes	\$80.00
Hall & Kitchen - Day OR Night		Yes	\$93.00
Hall & Kitchen - Day AND Night		Yes	\$134.00
Fete or Exhibitions			
Hall Only		Yes	\$108.00
Hall, Supper Room & Kitchen		Yes	\$169.00
Casual Use - Small- Dance Lessons, Exercise Class, Rehearsals, Preparation, Decorations, Deb Practice			
Hall Only		Yes	\$21.00
Supper Room		Yes	\$21.00
Regular Users - weekly up to monthly booking for a minimum period of 6 months			
Kitchen (Includes Supper Room) - Day OR Night		Yes	\$15.00
Hall Only - Day AND Night		Yes	\$15.00
Avoca Baptist Church			
Quarterly Hire		Yes	\$852.00
Avoca Information Centre			
Large Meeting Room -All Day		Yes	\$60.00
Large Meeting Room - Half Day		Yes	\$34.00
Small Meeting Room - All Day		Yes	\$34.00
Small Meeting Room - Half Day		Yes	\$21.00
Non Profit & Community Groups - Half Day		Yes	\$10.00
Computer Room (Includes internet access)		Yes	\$27.00
**** Tea & Coffee can be provided at fee of \$1.15 per head			
Beaufort Community Centre			
Meeting room - All Day		Yes	\$47.00
Meeting room - Half Day		Yes	\$34.00
Meeting room - Night		Yes	\$34.00
Hall - All Day		Yes	\$68.00
Hall - Half Day		Yes	\$47.00
Hall - Night		Yes	\$47.00
Allied Health Room - All Day		Yes	\$34.00
Allied Health Room - Half Day		Yes	\$34.00
Allied Health Room - Night		Yes	\$34.00
Kitchen Extra if using full facilities i.e. Meal		Yes	\$34.00
Community Groups Meeting/Dance Lessons (All Day)		Yes	\$21.00
Beeripmo Centre			
Meeting Space A (whole space) Full Day		Yes	\$162.00
Meeting Space A (whole space) Half Day		Yes	\$122.00
Meeting Space B & C (half space) Full Day		Yes	\$82.00
Meeting Space B & C (half space) Half Day		Yes	\$69.00
Local School & Community Groups received a discounted rate as follows:			
Meeting Space A		Yes	\$81.00
Meeting Space B & C		Yes	\$41.00

Schedule of fees and user charges			
Description	Units	GST	2019-20 Charge Incl. GST
Beaufort Hall			
Casual Use - Medium to Large - Reception, Concerts, Weddings, Dance, Cabaret, Ball, Conference, Shows, Meetings, Lectures, Land Sales etc.			
Hall Only - Day OR Night		Yes	\$68.00
Hall Only - Day AND Night		Yes	\$81.00
Hall & Kitchen - Day OR Night		Yes	\$94.00
Hall & Kitchen - Day AND Night		Yes	\$134.00
Kitchen Only		Yes	\$53.00
Fete or Exhibitions			
Hall Only		Yes	\$108.00
Hall & Kitchen		Yes	\$169.00
Kitchen Only		Yes	\$53.00
Casual Use - Small- Dance Lessons, Exercise Class, Rehearsals, Preparation, Decorations, Deb Practice			
Hall Only		Yes	\$21.00
Regular Users - weekly up to monthly booking for a minimum period of 6 months			
Kitchen (Includes Supper Room) - Day OR Night		Yes	\$16.00
Hall Only - Day AND Night		Yes	\$16.00
Beaufort Resource Centre			
Large Meeting Room -All Day		Yes	\$62.00
Large Meeting Room - Half Day		Yes	\$35.00
Small Meeting Room - All Day		Yes	\$35.00
Small Meeting Room - Half Day		Yes	\$21.00
Non Profit & Community Groups - Half Day		Yes	\$10.00
Computer Room (Includes internet access)		Yes	\$27.00
**** Tea & Coffee can be provided at fee of \$1.15 per head			
Bonds/Security Deposits			
Hall Hire - Security Deposit		No	\$270.00
Beaufort Hall Cleaning Bond		No	\$108.00
Public Liability Insurance - Halls		Yes	\$16.00

Schedule of fees and user charges			
Description	Units	GST	2019-20 Charge Incl. GST
Building Control Works Within the Shire			
Class 1A - Dwellings - New (Inc. Garage & Verandah)			
Up to \$150,000		Yes	\$1,860.00
\$150,001 - \$200,000			\$2,460.00
\$200,001 - \$250,000			\$2,780.00
\$250,001 - \$300,000			\$3,320.00
>\$300,000			By negotiation
Class 1A - Dwellings - Extensions/Alterations (Inc. Demolitions)			
Up to \$10,000		Yes	\$685.00 maximum
\$10,001 - \$20,000			\$840.00
\$20,001 - \$50,000			\$1,160.00
\$50,001 - \$100,000			\$1,620.00
\$100,001 - \$150,000			\$2,070.00
>\$150,000			\$2070.00 + (Value - \$150,000)/105
Class 1A - Internal Alterations & Minor Works			
Up to \$10,000		Yes	\$490.00 maximum
\$10,001 - \$20,000		Yes	\$700.00
\$20,001 - \$50,000		Yes	\$1,015.00
\$50,001 - \$100,000		Yes	\$1,260.00
>\$100,000			\$1,260.00 + (Value - \$100,000)/110
Class 1B & 2-9 Residential & Commercial works other than Class 1A			
Up to \$5,000		Yes	4(Value/2000+ Value) +GST Minimum \$860
\$5,001 - \$15,000		Yes	
\$15,001 - \$30,000		Yes	
\$30,001 - \$100,000		Yes	
\$100,001 - \$500,000		Yes	
\$500,001 - \$2M		Yes	
Over \$2M		Yes	
For Classes 1A, 1B and 2-9			
Class 10A/10B Garages/Carports/Pool/Fences etc.			
Up to \$5,000			\$530.00
\$5,001 - \$10,000			\$710.00
\$10,001 - \$20,000			\$840.00
\$20,001 - \$50,000			\$1,020.00
\$50,001 - \$100,000			\$1,260.00
>\$100,000			\$1,260.00 + (Value - \$100,000)/110
For Classes 10A and 10B works up to the value of \$5,000			
Pool Fence Only			
Additional Inspections		Yes	\$525.00
Domestic			\$250.00
Commercial			\$370.00

Schedule of fees and user charges			
Description	Units	GST	2019-20 Charge Incl. GST
Building Other			
Amendment and/or Extension of Building Permits, or Amendment of Approved Plans		No	\$250.00
Dispensation for Siting of Single Dwellings		No	\$290.00
Building Notice		No	\$660.00 minimum *
Building Order		No	\$450.00 minimum *
Emergency Order			\$450.00 minimum *
* - Subject to discretion of the Municipal Building Surveyor			
Temporary Structure Siting Approval		No	\$450.00 minimum
Places of Public Entertainment (POPE) Occupancy Permit		No	Full cost recovery (minimum \$450)
Subdivision Statements for Buildings - Regulation 503(2)		No	\$290.00
Pool Safety Fence Inspection		Yes	\$240.00
Provide Copy of Building Permit or Occupancy Permit (with owner's consent)		No	\$51.00 minimum
Provide Copy of Building Permit including plans (with owner's consent)		No	\$90.00 minimum
Post 10 Year Archival Search			\$150.00
Illegal Works/ Resolution of Works without a Permit			
House/Dwelling		Yes	Equivalent permit fee plus up to 50% penalty at the discretion of the Municipal Building Surveyor
Additions/Alterations		Yes	
Carports/Garages/Verandah		Yes	
Minor Alterations		Yes	
Building Miscellaneous			
Private Inspections		Yes	\$235.00 plus \$0.86 per kilometre travelled
Security Deposit for Re-erected Dwellings		No	\$5,000.00 maximum
Restump		Yes	
Regulation 326(1) (2) (3) or (4) Advise (Property Information)		No	
Application for Demolition Consents - Section 29(A)		No	
Property Information		No	
Property Information (over 10 years)		No	
Lodgement Fees (Nil for projects under \$5,000)		No	
Report & Consent		No	
BBC Levy (All works over \$10,001 +)		No	
Domestic Works - Outside the Shire			Not Available
Debt Collection			
Debt collection agency lodgement fee		Yes	\$25.00

Schedule of fees and user charges			
Description	Units	GST	2019-20 Charge Incl. GST
Community Bus			
Beaufort - 12 Seater		Yes	\$78.00
Beaufort - 8 Seater		Yes	\$57.00
Avoca - 12 Seater		Yes	\$78.00
Avoca - 8 Seater		Yes	\$56.00
Community Car			
Avoca - travelling to Maryborough		Yes	\$24.00
Avoca - travelling to Ballarat		Yes	\$39.00
Avoca - travelling to Melbourne		Yes	\$78.00
Community Transport			
HACC Clients - Avoca/Maryborough - flat rate		Yes	\$15.00
Beaufort HACC Car - flat rate		Yes	\$24.00
Fire Hazards Removal			
The rates below are for grass cutting only. Additional charges may apply if there is significant quantities of heavy plant growth or weeds that cannot be cleared with a conventional mower or small slasher. Additional charges may also apply to remove other hazardous materials not including vegetation.			
Failure to kept property free of Fire hazards			
Vacant Land - Under 1000 s.m		Yes	\$510.00
Vacant Land - Under 1000 s.m to 1 Ha (10,000 s.m.)		Yes	\$765.00
Vacant Land - More than 1 Ha (10,000 s.m.) to 2 Ha (20,000 s.m.)		Yes	\$1,019.00
Vacant Land over 2 Ha & subject to size will be a minimum		Yes	\$1,275.00
Residential sites (with buildings) of less than 1 Ha		Yes	\$765.00
Residential sites (with buildings) of over 1 Ha & subject to size a minimum		Yes	\$1,275.00
Commercial and Farm sites		Yes	\$1,275.00
Plus a Non-Compliance Infringement of - 10 Penalty Units	10	No	\$1,652.20
Failure to comply with the conditions of a Schedule 13 permit	10	No	\$1,652.20
Plus a Non-Compliance Fire Prevention Notice - 120 Penalty Units	120	No	\$19,826.40
The offence of failing to comply with conditions and restrictions in a Permit to Light a fire issued during the Fire Danger Period is:			\$0.00
120 Penalty units or imprisonment for 12 months or both, as determined by the courts	120	No	\$19,826.40
The offence of lighting a fire on a day of Total Fire Ban is 240 Penalty Units or imprisonment for 2 years or both as determined by the courts.	240	No	\$39,652.80
Disabled Parking Permits		Yes	\$7.00
Freedom of Information			
FOI Application Fee		No	\$29.60
FOI Search & Retrieval of Document Fee		No	\$22.20 per hour or part thereof
FOI Photocopying - Black & White - A4		No	\$0.30
FOI Photocopying - Black & White - A3		No	\$0.50
FOI Photocopying - Colour - A4		No	\$0.50
FOI Photocopying - Colour - A3		No	\$0.90
FOI Supervised Inspection of documents		No	\$5.40 per 1/4 hour or part thereof

Schedule of fees and user charges			
Description	Units	GST	2019-20 Charge Incl. GST
Food Premises & Environmental Health			
Septic Tank Application Fees - Installation		No	\$390.00
Septic Tank Application Fees - Alteration		No	\$195.00
Septic Tank Application Fees - Alter an existing Permit to Install		No	\$50.00
Septic Tank Application Fees - Extension of Time existing permit		No	\$50.00
Septic Tank Inspection Fees - Additional Inspection requested for		No	\$50.00
Septic Tank Inspection Fees - Requested Inspection and Report		No	\$215.25
Septic Plan Search / Archive recovery			
Septic Tank Infringement Fines			
Food Act, 1984			
Food premises & Food vehicles			
Premises selling food by retail in sealed packages only			NIL
Renewal of Premises			
Class 1		No	\$370.00
Class 2 - Supermarkets		No	\$400.00
Class 2 - Others1		No	\$320.00
Class 3		No	\$233.00
Community Groups		No	\$120.00
New Premises - 150% of Renewal Fee			
Transfer premises - 50% of Renewal Fee			
Mobile and Temporary Food Premises (Streatrader)			
Class 2 Mobile Food Premises		No	\$320.00
Class 3 Mobile Food Premises		No	\$233.00
*NEW FEE - Class 2 Temporary Food Premises		No	\$160.00
*NEW FEE - Class 3 Temporary Food Premises		No	\$116.50
*NEW FEE - Class 2 or Class 3 Mobile Food Premises (Community Groups)		No	\$120.00
*NEW FEE - Class 2 or Class 3 Temporary Food Premises (Community Groups)		No	\$60.00
*NEW FEE - Dual Registration - Food Premises with another Fixed/Mobile/Temporary Food Registration - registration fee for each extra registration		No	\$90.00
*NEW FEE - Dual Registration - Community Group Food Premises with Streatrader/Temporary Food Registration		No	\$45.00
Inspection and Report		No	\$215.00
Inspection of Temporary/Itinerant Premises		No	<u>NIL</u>
Public Health & Wellbeing Act			
Premises required to be registered Pursuant to Section 366c of the Health Act. (<i>Hairdressers, Ear-Piercing, Tattooists</i>)			
Prescribed Accommodation Houses (<i>Premises which are able to be or are currently registered under both the Health Act and Food Act, e.g. Hotel, only one registration fee to apply</i>)			
Renewal of registration		No	\$210.00
New Premises - 150% of Renewal Fee			
Transfer Premises - 50% of Renewal Fee			
Premises with another Registration (Food &/or Accom &/or Health) - registration fee for each extra registration		No	\$87.00

Schedule of fees and user charges			
Description	Units	GST	2019-20 Charge Incl. GST
Caravan Parks & Moveable Dwellings Act Fees are fixed by legislation		No	3 year registration based on fee units set by State Govt.
Transfer of Premises - fee units	5	No	\$74.05
HACC - Planned Activity Group			
Beaufort PAG - per session		No	\$8.20
Avoca PAG - per session		No	\$8.20
Outreach PAG - per session		No	\$8.20
Brokerage Clients - PAG (excl. excursion and external meal costs) - per day		No	\$48.00
HACC - Positive Aging Services			
HACC - Domestic Assistance - per hour		No	\$6.45
HACC - Brokerage Domestic Assistance/Respite/Personal Care			
Delivered during 7am-7pm		Yes	\$51.00
Delivered outside normal hours		Yes	\$62.00
Delivered Sat, Sun & public holidays		Yes	\$73.00
Travelling - per kilometre		Yes	\$1.15
HACC - DVA Domestic Assistance/Respite/Personal Care		No	\$42.00
HACC - Respite		No	\$3.20
HACC - Personal Care		No	\$4.80
HACC - Delivered Meals (Meals on Wheels) or Community Meal		No	\$9.50
HACC - Brokerage Delivered Meals		Yes	\$12.80
HACC - Property Maintenance		Yes	up to 50% of cost
Community Shopping - per trip		Yes	\$7.40
Community Transport - per trip		Yes	\$26.50
Community Transport - per hour		Yes	\$8.20
Intake Fee - existing client		Yes	\$131.50
Intake Fee - new client		Yes	\$185.00
Commonwealth Home Support Program			
CHSP - Respite - per hour		No	\$3.20
CHSP - Domestic Assistance - per hour		No	\$6.45
CHSP - Personal Care - per hour		No	\$4.80
Travelling - per kilometre		No	\$1.15
FDC Educator Fee			
Session Hire of Avoca Facility		Yes	\$12.30
Land Information Certificate - Express			
Immediate turnaround (<24 hours) (Charge in addition to statutory certificate fee)		Yes	\$61.50
Land Information Certificate Charge	1.82	No	\$26.95

Schedule of fees and user charges			
Description	Units	GST	2019-20 Charge Incl. GST
Library Services - (Beaufort & Avoca)			
Fines - per day/per item up to \$5.00 maximum		Yes	\$0.30
Holds - maximum 30 per person per year		Yes	Free
Library Bags		Yes	REMOVED
Library Card replacements		Yes	\$2.10
Lost or damaged items plus Processing fee		Yes	Cost of replacement
Processing fee		Yes	\$6.60
Inter Library Loans - Public Library		Yes	\$3.10
Inter Library Loans - University or National Libraries		Yes	\$18.90
Debt collection charge		Yes	\$15.40
Private Book Club - per club per year		Yes	\$150.00
Library Book Club - per person per year		Yes	\$48.00
Book sales - prices upwards from		Yes	\$0.50
Planning			
Regulation 6 - Fees for amendments to planning schemes			
6(1) Considering request & taking specified actions	206	No	\$3,050.86
6(2) Considering submissions		No	15121.01 - 40386.87
6(3) Adopting amendment	32.5	No	\$481.30
6(4) Approving amendment	32.5	No	\$481.30
Regulation 7 - Applications for permits under sect 47			
Class 1 - Use only	89	No	\$1,318.10
Class 2 - Develop of use Dwelling >\$10,000	13.5	No	\$199.90
Class 3 - Develop of use Dwelling between \$10,000 - \$100,000	42.5	No	\$629.40
Class 4 - Development between \$100,000 - \$500,000	87	No	\$1,288.50
Class 5 - Development between \$500,000 - \$1,000,000	94	No	\$1,392.10
Class 6 - Development between \$1,000,000- \$2,000,000	101	No	\$1,495.80
Class 7 - VicSmart Develop of use Dwelling >\$10,000	13.5	No	\$199.90
Class 8 - VicSmart Development more than \$10,000	29	No	\$429.50
Class 9 - VicSmart to subdivide	13.5	No	\$199.90
Class 10 - VicSmart other than class 7, 8 or 9	13.5	No	\$199.90
Class 11 - Develop land less than \$100,000	77.5	No	\$1,147.80
Class 12 - Develop land \$100,000 - \$1,000,000	104.5	No	\$1,547.60
Class 13 - Develop land \$1,000,000 - \$5,000,000	230.5	No	\$3,413.70
Class 14 - Develop land \$5,000,000 - \$15,000,000	587.5	No	\$8,700.90
Class 15 - Develop land \$15,000,000 - \$50,000,000	1732.5	No	\$25,658.30
Class 16 - Develop land over - \$50,000,000	3894	No	\$57,670.10
Class 17 - To subdivide an existing building	89	No	\$1,318.10
Class 18 - To subdivide land into two lots	89	No	\$1,318.10
Class 19 - to effect a realignment of common boundaries	89	No	\$1,318.10
Class 20 - To subdivide land other than class 9,16,17 or 18	89 per 100 lots create d	No	\$1286.10 per 100 lots created
Class 21 - to create vary or remove a restriction	89	No	\$1,318.10
Class 22 - permit not otherwise provided for	89	No	\$1,318.10
Amendments to permits under section 72 (Regulation 11)			
Class 1 - Amendment to a permit to change the use of the land allowed by	89	No	\$1,318.10
Class 2 - Amendment to a permit (other than a permit to develop land for a single dwelling per lot or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of land for a single dwelling per lot) to change the statement of what the permit allows or to change any or all of the conditions which apply to the permit	89	No	\$1,318.10

Schedule of fees and user charges			
Description	Units	GST	2019-20 Charge Incl. GST
Class 3 - Amendment to a class 2,3,4,5 or 6 permit if the cost of additional development is \$10,000 or less	13.5	No	\$199.90
Class 4 - Amendment to a class 2,3,4,5 or 6 permit if the cost of additional development is between \$10,000 and \$100,000	42.5	No	\$629.40
Class 5 -Amendment to a class 2,3,4,5 or 6 permit if the cost of additional development is between \$100,000 and \$500,000	87	No	\$1,288.50
Class 6 - Amendment to a class 2,3,4,5 or 6 permit if the cost of additional development is more than \$500,000	94	No	\$1,392.10
Class 7 - Amendment to a permit that is subject to a VicSmart application if the estimated cost is \$10,000 or less	13.5	No	\$199.90
Class 8 - Amendment to a permit that is subject to a VicSmart application if the estimated cost is more than \$10,000	29	No	\$429.50
Class 9 - Amendment to a class 9 permit	13.5	No	\$199.90
Class 10 - Amendment to a class 10 permit	13.5	No	\$199.90
Class 11 - Amendment to a class 11,12,13,14,15 or 16 permit if the cost of additional development is \$100,000 or less	77.5	No	\$1,147.80
Class 12 - Amendment to a class 11,12,13,14,15 or 16 permit if the cost of additional development is more than \$100,000 but not more than \$1,000,000	104.5	No	\$1,547.60
Class 13 - Amendment to a class 11,12,13,14,15 or 16 permit if the cost of additional development is more than 1,000,000	230.5	No	\$3,413.70
Class 14 - Amendment to a class 17 permit	89	No	\$1,318.10
Class 15 - Amendment to a class 18 permit	89	No	\$1,318.10
Class 16 - Amendment to a class 19 permit	89	No	\$1,318.10
Class 17 - Amendment to a class 20 permit	89	No	\$1,318.10
Class 18 - Amendment to a class 21 permit	89	No	\$1,318.10
Class 19 - Amendment to a class 22 permit	89	No	\$1,318.10
Non Statutory Planning Fee Schedule			
Notices in local Newspapers		Yes	As Quoted
A3 Notice Boards on site		Yes	\$130.00
Letters to adjoining owners/occupiers		Yes	\$5.00
Written Planning Advice		Yes	\$130.00
Copies of Planning permits and plans		Yes	\$175.00
First request for extension of time(under S.69of the P&E Act)		Yes	\$175.00
Second request for extension of time(under S.69of the P&E Act)		Yes	\$260.00
Subsequent requests for extension of time(under S.69of the P&E Act)		Yes	\$385.00
Secondary Consent Amendment		Yes	\$175.00
Certificate of Title Search		Yes	\$98.00
Photocopying			
A4 per copy - Black & White		Yes	\$0.30
A4 per copy - Colour		Yes	\$0.50
A3 per copy - Black & White		Yes	\$0.50
A3 per copy - Colour		Yes	\$0.90
Community Groups			
A4 per copy - Black & White		Yes	\$0.20
A4 per copy - Colour		Yes	\$0.40
A3 per copy - Black & White		Yes	\$0.30
A3 per copy - Colour		Yes	\$0.70
Faxing/Emailing/Scanning			
Fax sending - first page		Yes	\$2.30
Fax sending - additional pages		Yes	\$1.20
Fax receiving - per page		Yes	\$0.30
Email/Scan - cost of confirmation report printout		Yes	\$2.30

Schedule of fees and user charges			
Description	Units	GST	2019-20 Charge Incl. GST
Private Works		Yes	Cost of Job + 45% + GST
Rates Searches		Yes	\$61.50
Tender Documents			
Hard Copy		Yes	\$61.00
Electronic sent in PDF form on disk		Yes	\$36.00
Electronic download from Tenderlink		Yes	\$25.00
Texts/Books			
Flowers of the fields		Yes	\$16.50
Images of the Ripon Shire		Yes	\$16.50
Valley of Finest Description		Yes	\$27.50
Road Opening Permit		Yes	
On a road with a speed limit of more than 50Kmh			
Minor works conducted by a utility or public transport provider, or a responsible road authority - traffic impact works conducted on any part of the roadway, pathway or shoulder	9.3	No	\$137.73
Minor works conducted by a utility or public transport provider, or a responsible road authority - traffic impact works NOT conducted on any part of the roadway, pathway or shoulder	6.0	No	\$88.86
Works other than Minor works conducted by a utility or public transport provider, or a responsible road authority - traffic impact works conducted on any part of the roadway, pathway or shoulder	43.1	No	\$638.31
Works other than Minor works conducted by a utility or public transport provider, or a responsible road authority - traffic impact works NOT conducted on any part of the roadway, pathway or shoulder	23.5	No	\$348.04
On a road with a speed limit of NOT more than 50Kmh			
Minor works conducted by a utility or public transport provider, or a responsible road authority - traffic impact works conducted on any part of the roadway, pathway or shoulder	9.3	No	\$137.73
Minor works conducted by a utility or public transport provider, or a responsible road authority - traffic impact works NOT conducted on any part of the roadway, pathway or shoulder	6.0	No	\$88.86
Works other than Minor works conducted by a utility or public transport provider, or a responsible road authority - traffic impact works conducted on any part of the roadway, pathway or shoulder	23.5	No	\$348.04
Works other than Minor works conducted by a utility or public transport provider, or a responsible road authority - traffic impact works NOT conducted on any part of the roadway, pathway or shoulder	6.0	No	\$88.86
Building information required under Building Regs 51(1), 51(2) or 51(3)	3.19	No	\$47.24
Legal point of discharge - Building Regs 133 (2)	9.77	No	\$144.69

Schedule of fees and user charges			
Description	Units	GST	2019-20 Charge Incl. GST
Waste			
Transfer Station Fees (Beaufort, Avoca, Landsborough & Snake Valley)			
Car/Boot Load (1/2m3 max)		Yes	\$15.40
Utility or 6x4 Trailer (1.0m3 max)		Yes	\$32.00
Small Truck or Tandem Trailers (2.0m3 max)		Yes	\$62.00
Approved Greenwaste (separated) (1.0m3 max)		Yes	\$16.00
Approved kerbside recyclables		Yes	No Charge
Tyres			
Car		Yes	\$11.00
Truck		Yes	\$36.00
Tractor		Yes	\$72.00
Rims Only		Yes	No Charge
Other			
Oil (waste automotive oil domestic quantities only - maximum 20 litres)		Yes	\$5.00
Single mattresses		Yes	\$25.00
Larger than single mattress		Yes	\$30.00
Bed base		Yes	\$15.00
Other recyclables (mixed/commingled): Cans, cardboard, glass bottles, drink cartons, paper, milk cartons, plastics numbered 1-7		Yes	\$5.00 - \$10.00 (240L bin - max 3.0m3)
E-waste			
Irons, toasters etc		Yes	\$5.00
TV's, DVD's, PC's, Printers		Yes	\$10.00
Refrigerators & Freezers (White goods)		Yes	\$20.00
Batteries, Scrap Steel, Car Bodies.		Yes	No Charge
Tip Vouchers			
Domestic Waste - 12 Vouchers		Yes	\$74.00
Green Waste - 4 Vouchers		Yes	\$47.00