

YARRA CITY COUNCIL  
DRAFT BUDGET  
2017-2018



# Contents

Introduction .....	1
Executive Summary .....	3
Budget Reports .....	7
1. Link to the Council Plan .....	8
2. Services and service performance indicators .....	11
3. Financial statements .....	31
4. Financial performance indicators .....	38
5. Other Budget information (required by the Regulations) .....	39
6. Detailed list of Capital Works .....	42
7. Rates and charges .....	57
Budget Analysis .....	62
8. Summary of financial position .....	63
9. Budget influences .....	69
10. Analysis of operating Budget .....	72
11. Analysis of Budgeted cash position .....	77
12. Analysis of Capital Budget .....	81
13. Analysis of Budgeted financial position .....	85
Long Term Strategies .....	88
14. Strategic resource plan .....	89
15. Rating information .....	91
16. Summary of other strategies .....	93
17. Budget Timelines .....	95
Appendix A – Draft Rating Strategy & Draft Waste Service Charge Policy .....	96
Appendix B - Fees and Charges Schedule .....	112

### Introduction

The draft 2017-2018 Budget details the resources required over the next year to fund the large range of services Yarra Council provides to the community. It also includes details of proposed capital expenditure allocations to improve and renew the City's physical infrastructure, buildings and operational assets.

The draft Budget proposes a general rate increase of 2.0 per cent. This is in line with the Fair Go Rates System (FGRS) which has capped rate increases by Victorian Councils.

A number of looming budgetary challenges have been identified such as the need to 'cash back' reserves (approximately \$20 million), as well as creating working capital for debt redemption or refinancing of Council's \$32.5 million in approximately 3 years' time.

In order to address these challenges, this budget proposes to introduce a separate waste service charge in 2017-18. The waste charge is being introduced to fully cost recover the cost for Council to deliver this service, in order to address the financial challenges outlined above, and is permitted within the Local Government Act and the Fair Go Rates System. It will also bring Yarra City Council in line with 73 other Victorian Councils who currently have a separate waste service charge. It is proposed that rebates or waivers on the proposed waste service charge will apply for pensioners and health care card holders.

It is proposed to introduce the waste service charge in order to improve Council's short to medium term financial sustainability, and to enable Council to be able to respond to emerging priorities from our community in the longer term. If the waste service charge is not implemented, Council will be required to reduce services and/or service levels, or reduce the capital expenditure program in the next budget cycle.

There will be community sessions held during the Budget advertising period – at least 28 days – to discuss this initiative further, provide additional explanation of the proposed implementation and answer any queries raised by ratepayers.

Community feedback strongly supports the maintenance of existing service levels. For these to be continue to be sustainably funded, a mix of rates revenue, user charges, and the introduction of a new waste service charge is required. Council will continue to focus on the identification of sustainable cost reductions as well as other revenue opportunities. We will also explore new approaches for providing services to our community in a tighter fiscal environment and ensure that we engage with you on any planned changes.

### Budget at a glance

- \$174 million total operating expenditure Budget.
- \$30 million for new capital projects and other new initiatives.
- \$2 million for community grants and contributions.
- 2.0 per cent increase in general rates, in line with the State Government's Fair Go Rates System
- 2.0 per cent increase in the City's rate rebate for pensioners (from \$175 to \$178.50 per annum).
- Introduction of a new waste service charge, with rebates applied for pensioners & health care card holders.

### Capital works highlights

Allocated \$30.04 million in capital works expenditure, including:

- Road renewals (\$8.4 million) – including reconstructions, roads to recovery projects, road resheeting;
- Building renewals (\$6.8 million) – including refurbishments, replacement of plant, and roof replacements;
- Laneways renewal (\$0.84 million) – including bluestone laneway reconstructions and kerb & channel improvements;

## Yarra City Council – Draft Budget 2017-18

- Parks, open space and streetscapes renewals (\$3.95 million) – including playground constructions and equipment, irrigation systems, and athletics track resurfacing;
- Plant and equipment renewals (\$4.6 million) – including information technology, library materials and scheduled replacement of Council's fleet.

### **New and major initiatives**

Allocated \$5.4 million for new and upgrade capital works, as well as new initiatives including:

- Stage 2 of Wellington St bicycle lanes \$500k;
- Food waste recycling trial \$171k; and
- A new local park in Abbotsford \$450k

### Executive Summary

Council has prepared a draft Budget for 2017-18 which is aligned to the vision in the proposed Council Plan 2017-21. It seeks to maintain services and infrastructure as well as deliver projects and services that are valued by our community, and to do this within the rate increase mandated by the State Government, and with the addition of a new waste service charge.

This draft Budget projects a surplus of \$15.9 million for 2017-18, however, it should be noted that the adjusted underlying result is a surplus of \$10.0 million after adjusting for capital grants and contributions (refer Sections 5 and 10.1).

#### 1. Key things we are funding

- 1) Ongoing delivery of services to the Yarra City community funded by an operating expenditure Budget of \$174.5 million. These services are summarised in Section 2.
- 2) Continued investment in Infrastructure assets (\$30.4 million) for renewal / upgrade / new works. This includes roads (\$8.4 million); buildings (\$6.8 million); parks, open space and streetscapes (\$3.95 million); laneways (\$0.84 million) and plant and equipment (\$4.6 million). The Statement of Capital Works can be found in Section 3 and further details on the capital works Budget can be found in Sections 6 and 12.

#### **Strategic Objective 1: Community health, safety and wellbeing are a focus in everything we do**

- 1) Construction of a new local park at Charles and Mollison Streets, Abbotsford;
- 2) Continued funding to the Community Grants program (\$1.9 million net cost).
- 3) The Draft Budget includes ongoing funding for family, youth and children's services, recreation and open space, aged and disability services, leisure services, compliance, social policy and research.

#### **Strategic Objective 2: Inclusion, diversity and uniqueness are welcomed, respected and celebrated**

- 1) Stolen Generations Marker (\$0.1 million)
- 2) The draft budget includes ongoing funding for community partnerships, with key services across equity and diversity, Gay, Lesbian, Bisexual, Transgender, Intersex and Queer (GLBTIQ), community centres, neighbourhood houses.

#### **Strategic Objective 3: Council leads on sustainability and protects and enhances its natural environment**

- 1) Trial for an innovative solution for food waste recycling (\$0.1 million);
- 2) Planning for implementation of the Urban Forest Strategy (\$0.04 million);
- 3) Ongoing funding for sustainable services, waste and water management.

#### **Strategic Objective 4: Development and growth are managed to maintain and enhance the character and heritage of the city**

- 1) Developer Contribution Plan (DCP) introduction.



- 2) Other services funded in this area are: Statutory Planning, City Strategy and Construction Management.

**Strategic Objective 5: Local businesses prosper and creative and knowledge industries thrive**

- 1) Our commitment to economic development and businesses in our city remains a focus as is supporting creative and knowledge industries in our Budget by funding library services and the arts, culture and venues service.
- 2) Urban Design - Activity Centres Design (\$0.23 million)

**Strategic Objective 6: Connectivity and travel options are environmentally sustainable, integrated and well-designed**

- 1) Wellington Street bicycle lane (\$0.5 million).
- 2) Spot Safety program (\$0.15 million)
- 3) Other services include Parking, Traffic and Special Projects, Strategic Transport and Road Services.

**Strategic Objective 7: Transparency, performance and community participation drive the way we operate**

- 1) Council operates in a highly legislative environment and performs its functions of administration in a transparent, performance driven and consultative manner. Services included here are the CEO's office, Finance, Governance, Advocacy and Engagement, Information and Communication Technologies, Innovation, People and Culture, Building Assets and Property Services, Risk Audit and Procurement, and Corporate Performance.

**2. The Rate Rise**

- a. The average rate will rise by 2.0% in line with the order by the Minister for Local Government on 16 December 2016 under the Fair Go Rates System.
- b. Key drivers
  - i. To fund ongoing service delivery – business as usual (balanced with greater service demands from residents)
  - ii. To fund renewal of infrastructure and community assets
  - iii. To cope with growth in the population of Yarra residents (2.2% in the last year)
  - iv. To cope with cost shifting from the State Government.
- c. This is not a revaluation year. Valuations will be as per the General Revaluation dated 1 January 2016 (as amended by supplementary valuations).
- d. The waste service charge incorporating kerbside collection and recycling will be introduced in 2017-18.
- e. Refer Section 7 for further Rates and Charges details.

### 3. Key Statistics

- Total Revenue: \$190.4m (2016-17 = \$178.4m)
- Total Expenditure: \$174.5m (2016-17 = \$169.0m)
- Accounting Result: \$15.9m Surplus (2016-17 = \$9.4m Surplus)  
(Refer Income Statement in Section 3)
- Underlying operating result: \$10.0m Surplus (2016-17 = \$2.0m Surplus)

(Refer Analysis of operating Budget in Section 10.1)

(Note: Underlying operating result is an important measure of financial sustainability as it excludes income which is to be used for capital from being allocated to cover operating expenses)

- Cash at end of year: \$26.7m (2016-17 = \$30.9m)  
(Refer Statement of Cash Flows in Section 3)  
This is the cash balance after considering the funding requirements to meet loan principal repayments and the reserve transfers.
- Total Capital Works Program of \$30.04m (2016-17 = \$43.19m)
  - \$23.745m from Council operations (rates funded)
  - \$0.8m from asset sales
  - \$1.195m from external grants
  - \$4.3m from external contributions.

### 4. Budget Influences

#### External Influences

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

- The Victorian State Government has introduced a cap on rate increases from 2016-17. The cap for 2017-18 has been set at 2.0% (2016/2017: 2.5%).
- CPI for Victoria is forecast to be 2.0% for the 2017-18 year (Victorian Department of Treasury & Finance, 2016-17 Budget Update).
- Anticipated increases of 2.0% (or \$1.24 per tonne) in the levy payable to the State Government upon disposal of waste into landfill, resulting in additional EPA Levy costs of \$0.020 million. The levy has increased from \$9 per tonne in 2008/2009 to a forecast \$63.27 per tonne in 2017/2018 (703% increase in 9 years) and has added \$1.84 million to Council's costs. The levy has increased from \$9 per tonne in 2008/2009 to a forecast \$63.27 per tonne in 2017-18. The increase from 2016-17 to 2017-18 is approximately 2%.
- Ongoing cost shifting. This occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time the funds received by local governments do not increase in line with real cost increases. School crossing supervisors are an example of this.
- Councils across Australia raise approximately 3.5% of the total taxation collected by all levels of Government in Australia. In addition Councils are entrusted with the maintenance of more than 30% of the all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of the *Fire Services Property Levy Act 2012*.

### Internal Influences

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2017-18 Budget.

- Council must renegotiate a new Collective Agreement during the 2016-17 year for commencement on 1 July 2017.
- Council is considering the implementation of a separate waste service charge as part of the Budget process. Council is currently one of six Victorian municipalities that do not separately charge for waste services. There are guidelines available under the Fair Go Rates System monitored by the Essential Services Commission for introducing new charges in the rate capping environment which Council will observe and consult extensively with our community on.

### 5. Cost Shifting

Cost shifting occurs when Commonwealth and State programs transfer responsibilities to local government with insufficient funding or grants which don't keep pace with delivery costs.

#### Type 1: Cost Shifting for Specific Services

1. Home and Community Care (HACC) - \$3.7m from 2012-13 to 2016-17.
2. Library Services - \$9.9m from 2012-13 to 2016-17.
3. School Crossing Supervision - \$0.92m from 2012-13 to 2016-17. The State Government has recently announced it will start to honour the existing agreement to pay 50% of the costs for school crossing supervision. It acknowledges that payments to Councils in the past have not covered the agreed 50% of the cost. While this announcement is welcomed the details of the level of payments in future have not yet been provided.

#### Type 2: Loss of funding in General

4. A freeze on indexation of the federal financial assistance grants. The Commonwealth announced in its 2014-15 Budget that it would pause indexation of the total national pool of financial assistance grants to local government for three years (2014-15, 2015-16, 2016-17).

#### Type 3: Statutory fee that prohibits full cost recovery

5. After freezing planning fees since 2009 the State Government in October 2016 increased the allowable fee that Council may charge for these services. While this belated action is welcomed the new fees still do not cover the full cost of providing the service hence rate payers are still forced to subsidise the activities of development across the city.

#### Type 4: Levies

6. State Government landfill levy - The levy has increased from \$9 per tonne in 2008/2009 to a forecast \$63.27 per tonne in 2017-18. The increase from 2016-17 to 2017-18 is approximately 2%. Landfill gate fees are expected to increase by 4.15% for 2017/2018.

### 6. Population Growth

Council's population is forecast to grow from 89,151 in 2015 to 95,911 by 2021 and to 117,036 by 2036.



### Budget Reports

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

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

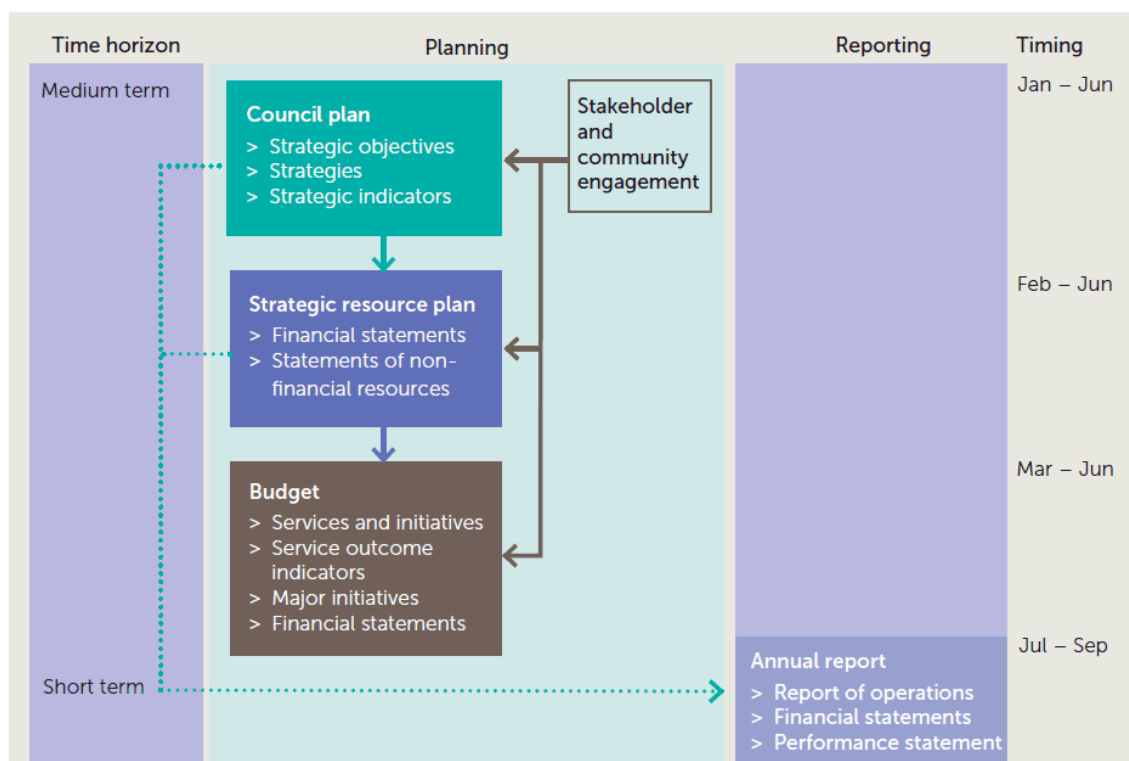
- 1 Links to Council Plan
- 2 Services and service indicators
- 3 Financial statements
- 4 Financial performance indicators
- 5 Grants and borrowings
- 6 Detailed list of capital works
- 7 Rates and charges

## 1. Link to the Council Plan

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

### 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, taking into account the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



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

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

### **Our Values**

We aim to achieve the greatest outcomes for the community through delivering our Council Plan and working with, and for, all in Yarra. Our values guide our conduct and working relationships with colleagues and the community.

#### **INTEGRITY**

##### **Honesty. Fairness. Transparency.**

We communicate clearly and apply policies and procedures with discretion, judgement and sensitivity for equitable outcomes.

#### **ACCOUNTABILITY**

##### **Ownership. Leadership. Initiative**

We take responsibility for our actions and welcome feedback. We follow through on obligations and commitments promptly, and willingly achieve agreed goals and standards.

#### **TEAMWORK**

##### **Support. Collaboration. Encouragement.**

We acknowledge we are one organisation in which every person plays an important role. We build positive working relationships across all teams and groups and in our interactions with the wider community. We engage our colleagues, value their experiences and share our resources.

#### **RESPECT**

##### **Understanding. Empathy. Courtesy.**

We celebrate diversity and value different opinions, views and working styles. We seek to understand expectations and differing needs then respond appropriately.

#### **INNOVATION**

##### **Lead. Learn. Improve.**

We tackle challenges and try new things. We strive for a learning culture. We embrace change and are not hampered by fear. We learn from our actions and experiences. We seek and provide feedback. We further develop our knowledge and skills.

#### **SUSTAINABILITY**

##### **Environmental. Economic. Social. Cultural.**

Our long-term vision guides our investment in the future to promote the health and resilience of our organisation and our community.

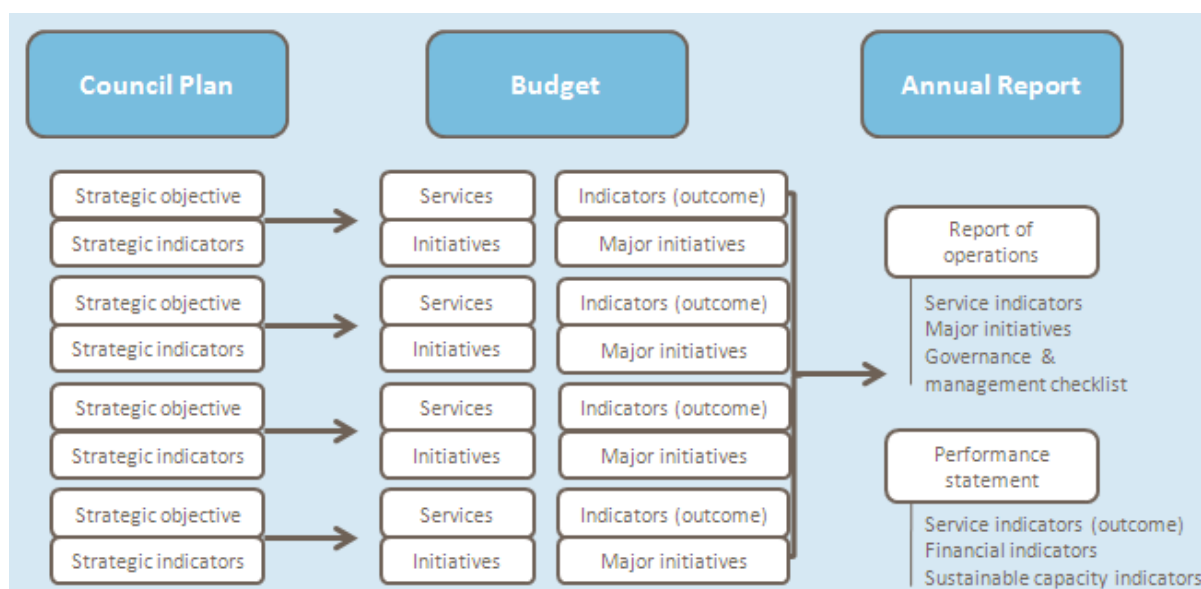
## Strategic objectives

Council delivers services and initiatives across a number of Branches and Business Units. Each contributes to the achievement of one of the seven proposed Strategic Objectives as set out in the Council Plan for the years 2017-21. The following table lists the seven Strategic Objectives as described in the Council Plan.

Proposed Strategic Objective	Description
Community health, safety and wellbeing are a focus in everything we do	Council plays a key role in contributing to our community's health and wellbeing. From delivering maternal and child health services to ensuring access to open space, enforcing noise regulations to supporting community and cultural initiatives, community health, safety and wellbeing is central to everything we do.
Inclusion, diversity and uniqueness are welcomed, respected and celebrated	Identity was a passionate and recurring theme throughout the community consultation for the Council Plan. Our community values its diversity. Creating a safe place where people of all ages, genders, sexualities, abilities, cultures and backgrounds feel welcome and connected is a priority for Council.
Council leads on sustainability and enhances its natural environment	As Victoria's first carbon-neutral council, we are proud of our commitment to sustainability. Protecting our natural environment and supporting our community to reduce its environmental footprint will continue to be a priority for Council.
Development and growth are managed to maintain and enhance the character and heritage of the city	With demand for inner city housing increasing, Council is mindful of the importance of balancing the needs of new and existing residents, and ensuring that development does not encroach on the amenity or heritage of our city.
Local businesses prosper and creative and knowledge industries thrive	Council is committed to creating a city that is accessible to everyone irrespective of levels of personal mobility, where a fulfilling life can be had without the need for a car.
Connectivity and travel options are environmentally sustainable, integrated and well-designed	Yarra is a great place to do business and to work. Supporting local businesses and creative industries not only contributes to Yarra's economy, but also increases local employment opportunities, enhances street life and fosters community connectedness.
Transparency, performance and community participation drive the way we operate	Council is committed to change through an energised, cohesive team of professionals, recognised for our leadership, innovation and service.

## 2. Services and service performance indicators

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



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

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.



**Proposed Strategic Objective 1:**

**Community health, safety and wellbeing are a focus in everything we do**

Council plays a key role in contributing to our community's health and wellbeing. From delivering maternal and child health services to ensuring access to open space, enforcing noise regulations to supporting community and cultural initiatives, community health, safety and wellbeing is central to everything we do.

**Services**

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Family, Youth and Children's Services	<p>Family, Youth and Children's Services provides direct services for children, young people and their families and is also responsible for municipal wide planning for children and young people. The Branch is structured into five service units: Children's Services, Family Services, Youth and Middle Years Services, Connie Benn Centre and Service Planning and Development.</p> <p>Key services:</p> <ul style="list-style-type: none"> <li>• Education and Care / Children's Services</li> <li>• <b><u>Maternal &amp; Child Health</u></b></li> <li>• Family Support</li> <li>• Youth &amp; Middle Years</li> </ul>	<p>16,856 (9,102) <b>7,754</b></p>
Recreation and Open Space	<p>Recreation and Open Space is responsible for maintaining the publicly owned open spaces within the City of Yarra - areas include parks and gardens. Protection and enhancement of the open space and streetscape network and management of the City's trees.</p> <p>The branch also manages and provides accessible recreation opportunities, services and facilities and open space.</p> <p>Key Services:</p> <ul style="list-style-type: none"> <li>• Open space planning and design</li> <li>• Capital works planning and implementation</li> <li>• Maintenance of open space, streetscape and ecological restoration sites</li> <li>• Recreation planning, club development and sports field allocation</li> <li>• Capital and infill street tree planting</li> </ul>	<p>9,591 (282) <b>9,309</b></p>
Aged and Disability Services	<p>Aged and Disability Services provides a range of services to assist older adults and people with disabilities to live independently in their homes in partnership with the State and Federal Government. The services include home care, personal care, home maintenance, meals and social support to older people, younger people with disability and their carers.</p> <p>The Branch carries out community development and strategic planning roles to support the inclusion of older adults and people with disability in community life, including resourcing Council's Disability Advisory Committee and the Active Ageing Advisory Group.</p>	<p>6,875 (3,627) <b>3,248</b></p>

## Yarra City Council – Draft Budget 2017-18

Service area	Description of services provided	Expenditure (Revenue) <b>Net Cost</b> \$'000
	<p>Key Services:</p> <ul style="list-style-type: none"> <li>• Delivering community care services</li> <li>• Community Development</li> <li>• Support for Older Persons Groups</li> <li>• TRAAC Program</li> <li>• Disability, Access &amp; Inclusion</li> <li>• Metro Access</li> <li>• Community Transport</li> <li>• Contract Management</li> </ul>	
Leisure Services	<p>Leisure Services operates three major leisure and aquatic facilities, a public golf course and a community gymnasium and provides a range of high quality facilities and programs that encourage participation from a broad cross section of the community. Our service manages and provides diverse recreational and leisure opportunities that have a positive impact on the community's wellbeing, whilst maintaining facilities that are safe, clean and fit-for-purpose.</p> <p>Key Services:</p> <ul style="list-style-type: none"> <li>• <b><u>Collingwood Leisure Centre</u></b></li> <li>• <b><u>Richmond Recreation Centre</u></b></li> <li>• <b><u>Fitzroy Swimming Pool</u></b></li> <li>• Burnley Golf Course</li> </ul>	<div>9,791</div> <div>(10,420)</div> <hr/> <div><b>(629)</b></div>
Compliance Services	<p>Compliance Services is responsible for a range of statutory enforcement services to maximise the health, safety and harmony of the City.</p> <p>Key Services:</p> <ul style="list-style-type: none"> <li>• <b><u>Animal Management</u></b></li> <li>• Local Laws Enforcement</li> <li>• School Crossing Management</li> <li>• Temporary Liquor Licensing referrals</li> <li>• Local Law permits</li> <li>• Litter Enforcement</li> <li>• Planning Enforcement</li> <li>• <b><u>Health Protection (including Food Safety and Immunisation)</u></b></li> </ul>	<div>6,237</div> <div>(4,406)</div> <hr/> <div><b>1,831</b></div>
Social Policy and Research	<p>Social Policy and Research has responsibility for managing the organisation's response to Community Safety, Health planning including Alcohol and Other Drug Issues, policy and research and the night time economy.</p> <p>Key Services:</p> <ul style="list-style-type: none"> <li>• Undertake social research</li> <li>• Undertaking strategic research, plans and policies</li> <li>• Health Planning</li> </ul>	<div>463</div> <div>-</div> <hr/> <div><b>463</b></div>

## Major Initiatives

### 1. Construction of a new local park at Charles and Mollison Streets, Abbotsford (\$0.45 million)

Council will construct a new park in Abbotsford through partial road closure at the intersection of Charles and Mollison Streets. This project supports the Yarra Open Space Strategy that identified the precinct as lacking in open space.

### 2. Victoria Street Masterplan – Lennox and Nicholson Street upgrade (\$0.4 million) and Shopfront Improvement Grants pilot (\$0.04 million)

Council is undertaking a project to improve the amenity, safety and public realm in Victoria Street at the intersection of Lennox and Nicholson Streets. The new spaces will provide safe, attractive, green and accessible public spaces for residents and visitors. This includes repaving of footpaths, new street crossing points, street furniture and bicycle parking, lighting, public art and street tree planting. Council has received a \$200K grant to contribute this project.

In addition, Council will run a pilot program to improve the character, amenity and safety of Victoria Street via a grant co-funding scheme to assist shop owners to remove roller shutters and refurbish shopfronts.

## Initiatives

### 3. Update of the Yarra Open Space Strategy (\$0.06 million)

Council will commence the preparation of a new Open Space Strategy which will result in a renewed direction for the provision and enhancement of the open space in Yarra, including responding to changes and developments in community needs since the last strategy was developed.

### 4. Citizens Park Jack Dyer Pavilion – Design (\$0.05 million)

Design for the redevelopment of the Jack Dyer Pavilion at Citizen's Park will be undertaken this year.

The upgraded facility, when constructed, will provide for increased participation in sport by women and juniors and will also improve the accessibility and environmental performance of the facility.

### 5. Fitzroy Adventure Playground (Cubbies) operational support (\$0.1 million)

Council has allocated \$100K for funding support to Fitzroy Adventure Playground (Cubbies) operated by Save The Children Australia, which provides a safe place for children to play, enjoy friendships and develop.

## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Home and Community Care	Participation	Participation in HACC service (Percentage of the municipal target population who receive a HACC service)	[Number of people that received a HACC service / Municipal target population for HACC services] x100

## Yarra City Council – Draft Budget 2017-18

		Participation in HACC service by CALD people (Percentage of the municipal target population in relation to CALD people who receive a HACC service)	[Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services] x100
Maternal and Child Health	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
		Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100
Aquatic Facilities	Utilisation	Number of visits to aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	[Number of visits to aquatic facilities / Municipal population]

**Proposed Strategic Objective 2:**

**Inclusion, diversity and uniqueness are welcomed, respected and celebrated**

Identity was a passionate and recurring theme throughout the community consultation for the Council Plan. Our community values its diversity. Creating a safe place where people of all ages, genders, sexualities, abilities, cultures and backgrounds feel welcome and connected is a priority for Council.

**Services**

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Community Partnerships	Community Partnerships leads community development in Yarra to support Council's strategic objectives through strengthening civic participation, championing social inclusion and cohesion and supporting community groups and organisations.	3,565 - <b>3,565</b>
	<p>Key Services:</p> <ul style="list-style-type: none"> <li>• Equity and Diversity</li> <li>• GLBTIQ Working Group</li> <li>• Community Centres</li> <li>• Neighbourhood Houses</li> <li>• Manage Needle and Syringe contract</li> <li>• Community Grants Program</li> <li>• Aboriginal Partnerships Plan</li> <li>• Social Housing and Homelessness</li> <li>• Multicultural Affairs</li> </ul>	

**Major Initiatives**

**1. Stolen Generations Marker (\$0.1 million)**

Council will work with the local Aboriginal and Torres Strait Islander communities to develop a Stolen Generations Marker as a tribute to the Stolen Generations and their families and to stand as a reminder of the ongoing impacts of past government policies on the Aboriginal community today.

**Initiatives**

**2. Installation of civic flagpoles (\$0.02 million)**

Council will install civic flagpoles in locations near to town halls, which will be used to fly community flags in acknowledgement of Yarra's rich community diversity.

**3. Small Project Grants (\$0.07 million)**

The Small Project Grants respond to funding requests throughout the year, providing an opportunity for new applicants to engage with Council and gain an understanding of the grants process. The grants allow not-for-profit organisations and individual artists to access small amounts of funding quickly. The purpose of these grants are to promote: social involvement; community connectedness; environmental sustainability; health; well-being; and cultural diversity.



### Proposed Strategic Objective 3:

#### Council leads on sustainability and enhances its natural environment

As Victoria's first carbon-neutral council, we are proud of our commitment to sustainability. Protecting our natural environment and supporting our community to reduce its environmental footprint will continue to be a priority for Council.

#### Services

Service areas	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Sustainability Services	Sustainability Services focusses on the advocacy and policy areas of environment, waste minimisation and urban agriculture.	3,241
	Key Services	-
	<ul style="list-style-type: none"> <li>Reducing Yarra's greenhouse gas emissions/ energy consumption</li> <li>Reducing Council's waste to Landfill</li> <li>Increasing Urban Agriculture throughout the municipality</li> </ul>	<b>3,241</b>
Waste Services	Waste Services oversees the delivery of all waste services and waste minimisation.	16,956
	Key Services:	(616)
	<ul style="list-style-type: none"> <li><b>Waste Services</b></li> <li>Waste Minimisation</li> <li>Street Cleaning</li> </ul>	<b>16,340</b>
Water Management Services	Water Management plans for Council to be an active participant in whole of water cycle management and seek all available opportunities to reduce the reliance on potable water by working with water corporations to achieve cost efficient access to alternative water including, treated, and re-using stormwater, recycled water and rainwater.	49
	Key Services:	-
	<ul style="list-style-type: none"> <li>Water Management</li> </ul>	<b>49</b>

#### Major Initiatives

##### 1. Trial an innovative solution for food waste recycling in Yarra (\$0.17 million)

Council will conduct and evaluate a trial of an innovative solution for diverting food waste from landfill. This will include establishing an appropriate collection service, food waste receptacles for households, education/engagement processes and waste processing technology.

#### Initiatives

##### 2. Planning for implementation of Urban Forest Strategy (\$0.04 million)

Council will undertake planning work to create localised tree planting plans consistent with the development of the Urban Forest Strategy. This will ensure street tree planting funded within the capital asset renewal program aligns with the strategy.

## Yarra City Council – Draft Budget 2017-18

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
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

**Proposed Strategic Objective 4:**

**Development and growth are managed to maintain and enhance the character and heritage of the city**

With demand for inner city housing increasing, Council is mindful of the importance of balancing the needs of new and existing residents, and ensuring that development does not encroach on the amenity or heritage of our City.

**Services**

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Statutory Planning	<p>Statutory Planning is responsible for analysing, processing and assessing planning applications to ensure that the use and development of land which gives effect to state and local planning policies, are based on clear procedures, appropriate public participation and coordination with other Branches of Council.</p> <p>Key Services:</p> <ul style="list-style-type: none"> <li>• <b><u>Planning Applications</u></b></li> <li>• VCAT and Panel Hearings</li> <li>• Advice on planning and specialist heritage and environmental sustainability issues</li> <li>• Subdivision compliance</li> </ul>	<p>4,100</p> <hr/> <p>(6,026)</p> <hr/> <p><b>(1,926)</b></p>
City Strategy	<p>City Strategy provides strategic research, planning policy and urban design advice on sustainable land use and development in the municipality through policy development, strategic plans and the development of appropriate planning controls through the Yarra Planning Scheme.</p> <p>Key Services:</p> <ul style="list-style-type: none"> <li>• Monitoring and reviewing the Yarra Planning Scheme</li> <li>• Preparing and assessing Planning Scheme Amendments</li> <li>• Improving the public realm in activity centres and key public spaces</li> <li>• Preparing urban design frameworks and master plans</li> </ul>	<p>2,047</p> <hr/> <p>-</p> <hr/> <p><b>2,047</b></p>
Construction Management	<p>Construction Management is responsible for ensuring that development/works being undertaken in the municipality meet agreed statutory and/or permit requirements and that developments have minimum impact on the amenity of residents, businesses and Council infrastructure.</p>	<p>5,212</p> <hr/> <p>(6,695)</p> <hr/> <p><b>(1,483)</b></p>

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
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Key services:

- Management of Construction Management Plans
- Issue of Building Permits
- Permits to address public safety at events
- Permits to occupy Council land
- Provide 24/7 emergency call out for building matters
- Review and respond to Essential Safety Measure matters

## Initiatives

### 1. Developer Contribution Plan implementation and administration (\$0.08 million)

This initiative comprises staffing and IT system changes to support the introduction of Developer Contribution Plan (DCP) to the Yarra Planning Scheme. The DCP will ensure that new residential development growth being experienced by Yarra contributes in an equitable way to provision of infrastructure and community facilities.

## 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)	[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

**Proposed Strategic Objective 5:**

**Local businesses prosper and creative and knowledge industries thrive**

Yarra is a great place to do business and to work. Supporting local businesses and creative industries not only contributes to Yarra's economy, but also increases local employment opportunities, enhances street life and fosters community connectedness.

**Services**

Service areas	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Economic Development	Economic Development is responsible for developing programs to support Yarra's economy and promoting local businesses and key retail precincts. It also responsible for Urban Design providing designs for improving the quality of the public domain in Yarra's activity centres and undertaking design projects for key public spaces in the municipality.  Key Services: <ul style="list-style-type: none"> <li>• <b><u>Economic Development</u></b></li> <li>• Providing advice, support and services to local businesses</li> <li>• Undertaking tourism and marketing programs</li> </ul>	720 (10) <b>710</b>
Library Services	Yarra Libraries develops and maintains integrated, coordinated Library Services comprised of accessible and responsive practices that are connected to, and informed by our community and are delivered by professional staff working within a supportive learning culture.  Key Services: <ul style="list-style-type: none"> <li>• <b><u>Five Library locations across Yarra</u></b></li> <li>• Free core public library services</li> <li>• Authoritative, accessible information services</li> <li>• Collections and services to support individual and collective quality of life</li> <li>• Development and delivery of activities and events to support reader development and social inclusion</li> <li>• Quality service which we develop and evaluate to pursue excellence</li> <li>• Places and spaces for the community to come together – both real and virtual.</li> </ul>	5,572 (635) <b>4,937</b>
Arts, Culture and Venues	Arts, Culture and Venues comprises two business units: Arts and Cultural Services, and Venues and Events. It is responsible for producing and commissioning of works; facilitating projects between external stakeholders and advocacy and managing the use of Council's civic and community buildings, as well our parks and open spaces.  Key services: <ul style="list-style-type: none"> <li>• Venues bookings</li> <li>• Service delivery for the operation of three civic buildings and community spaces.</li> </ul>	3,409 (774) <b>2,635</b>



- Events permits
- Parks and open spaces bookings
- Arts development
- Community arts
- Festivals and events
- Art and heritage collections
- Public Art
- Room to Create (creative spaces support) program

## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
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
Libraries	Participation	Active Library members (Percentage change of the municipal population that are Library members)	[Number of active Library members / Municipal population]

## Major Initiatives

### 1. Urban Design – Activity Centres design (\$0.23 million)

Council will fund urban design work with a placemaking focus in the key activity centres of Brunswick Street, Bridge Road and Victoria Street. The designs will aim to ensure accessible, safe and quality public domain and public spaces in Yarra's activity centres so that they remain attractive to the local community, visitors and tourists.

**Proposed Strategic Objective 6:**

**Connectivity and travel options are environmentally sustainable, integrated and well-designed**

Council is committed to creating a city that is accessible to everyone irrespective of levels of personal mobility, where a fulfilling life can be had without the need for a car.

**Services**

Service areas	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Parking Services	<p>Parking Services is responsible for a range of statutory enforcement services to maximise the safety, compliance and harmony of the City and for the management of limited parking resources.</p> <p>Key Services:</p> <ul style="list-style-type: none"> <li>• Parking Enforcement Program</li> <li>• Processing Parking Infringements</li> <li>• Parking Permit Scheme</li> <li>• Prosecutions</li> </ul>	<p>8,008</p> <p>(26,856)</p> <hr/> <p><b>(18,848)</b></p>
Traffic and Special Projects	<p>Traffic and Special Projects provides, maintains, improves and manages Yarra's Infrastructure with a focus on creating an efficient, effective and safe traffic environment.</p> <p>Key Services:</p> <ul style="list-style-type: none"> <li>• Traffic Services</li> <li>• Local Area Traffic Management Studies (LATMS)</li> </ul>	<p>1,135</p> <p>-</p> <hr/> <p><b>1,135</b></p>
Strategic Transport	<p>Strategic Transport focuses on advocacy and policy and delivers cycling infrastructure.</p> <p>Key Services</p> <ul style="list-style-type: none"> <li>• Advocating for improved public transport services</li> <li>• Improving bicycle infrastructure</li> <li>• Supporting/ increasing number of cyclists</li> <li>• Delivering road safety projects for cyclists and pedestrians</li> </ul>	<p>821</p> <p>-</p> <hr/> <p><b>821</b></p>
Road Services and Fleet Management	<p>Road Services and Fleet Management manages and maintains Council's road and footpath infrastructure, fleet, plant and equipment.</p> <p>Key Services:</p> <ul style="list-style-type: none"> <li>• Graffiti Management</li> <li>• <b><u>Yarra Roads Services</u></b></li> <li>• Fleet Management</li> <li>• Emergency Management</li> </ul>	<p>4,734</p> <p>(85)</p> <hr/> <p><b>4,649</b></p>

Service areas	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Engineering and Asset Management	<p>Engineering and Asset Management provides policy, strategy, processes and procedures and systems that produce an integrated and multidisciplinary approach to asset management.</p> <p>Key Services:</p> <ul style="list-style-type: none"> <li>• Strategic Asset Management</li> <li>• Capital Works planning, development, monitoring and reporting</li> <li>• Road Infrastructure Capital Works Program</li> <li>• Assessment of referred development applications</li> <li>• Implementation of Road Management Act</li> </ul>	<p>1,888</p> <hr/> <p>(200)</p> <hr/> <p>1,688</p>

## Major Initiatives

### 1. Wellington Street Copenhagen bicycle lane stage 2 (\$0.5 million)

Council will commence construction of the second stage of the Wellington Street Bicycle Lane between Gipps Street and Johnston Street. This is a Copenhagen-style lane and the project aims to provide improved safety and comfort for cyclists, encourage new cyclists and calm existing traffic flows on Wellington Street.

### 2. Spot safety program (\$0.15 million)

Council monitors the local road network and accident records to identify locations with a significant accident frequency which may require remedial action. The Spot Safety Program improves road safety, reduces vehicle speeds and traffic volumes and improves residential amenity, walkability and cycling.

## Initiatives

### 3. Bicycle network program and bicycle parking (\$0.09 million)

Council will continue to develop bicycle related infrastructure as proposed in the Bicycle Strategy, including an allocation for additional bicycle parking racks and pole vaults to be installed particularly around shopping strips, activity centres and Council facilities.

### 4. Pedestrian program (\$0.08 million)

Council will continue to make improvements to pedestrian amenity and safety as proposed in the Encouraging and Increasing Walking Strategy.

### 5. 30 km/h trial Rose precinct, Fitzroy (\$0.025 million)

Council will trial a 30 km/h speed limit in the LATM 9 Rose Precinct in Fitzroy. This allocation will fund infrastructure required to undertake the trial (changes in speed limit signs and road markings) and traffic conditions monitoring during the trial.

### 6. Upgrade of signalised crossings to comply with Disability Discrimination Act guidelines (\$0.03 million)

Council will commence a program to improve pedestrian signals within Yarra to comply with the Disability Discrimination Act. This will include installation of Tactile Ground Surface Indicators and Variable Audio Tactile to assist with access for vision impaired pedestrians.

## Yarra City Council – Draft Budget 2017-18

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.

**Proposed Strategic Objective 7:**

**Transparency, performance and community participation drive the way we operate**

Council is committed to change through an energised, cohesive team of professionals, recognised for our leadership, innovation and service.

**Services**

Service areas	Description of services provided	Expenditure (Revenue) Net Cost \$'000
CEO Office	<p>The CEO Office includes the Governance and Support Office, Office of Mayor and Councillors and the Property Management Unit. It is responsible for a range of professional services to internal and external clients, with an emphasis on governance related issues including compliance, regulation, transparency and probity.</p> <p>Key Services:</p> <ul style="list-style-type: none"> <li>• Council agendas and minutes</li> <li>• Freedom of Information</li> <li>• Internal ombudsman</li> <li>• <b><u>Mayor and Councillors Office</u></b></li> <li>• Place naming</li> <li>• Public Registers</li> <li>• Records Management</li> <li>• Management of Legal Services</li> </ul>	<p>5,074</p> <p>(1)</p> <hr/> <p><b>5,073</b></p>
People and Culture	<p>People and Culture promotes accountability and enhances competency, effectiveness and wellbeing as a shared responsibility of the organisation and its people and strives to generate a positive and productive work and learning environment.</p> <p>Key Services:</p> <ul style="list-style-type: none"> <li>• Culture change and the development of the organisation</li> <li>• Performance planning and assessment</li> <li>• Employee Relations</li> <li>• Workforce planning, recruitment and selection</li> <li>• HR administration</li> <li>• Occupational Health, Safety and Risk</li> </ul>	<p>1,918</p> <p>-</p> <hr/> <p><b>1,918</b></p>
Advocacy and Engagement	<p>The Advocacy and Engagement provides Council with three customer service locations, a telephone call centre, communications, issues and media management, consultation and engagement, strategic advocacy, publications, digital communications including website and social media, and civic events.</p> <p>Key Services:</p> <ul style="list-style-type: none"> <li>• Customer Service</li> <li>• Consultation and engagement</li> <li>• Public relations / public affairs</li> </ul>	<p>4,268</p> <p>-</p> <hr/> <p><b>4,268</b></p>



## Yarra City Council – Draft Budget 2017-18

Service areas	Description of services provided	Expenditure (Revenue) Net Cost \$'000
	<ul style="list-style-type: none"> <li>Media relations, monitoring and advertising</li> <li>Digital and social media</li> <li>Civic events, festival presence, speeches</li> <li>Major Campaigns</li> <li>Issues Management</li> </ul>	
Finance	<p>The Finance Branch delivers financial accounting, management accounting, revenue management, valuations and payroll services to the organisation. It also develops financial strategies that will ensure the City of Yarra is a viable organisation able to continue provision of quality services into the future.</p> <p>Key Services:</p> <ul style="list-style-type: none"> <li>Management Accounting</li> <li>Revenue Management</li> <li>Valuation Services</li> <li>Financial Accounting</li> <li>Payroll</li> </ul>	<div>4,291</div> <div>(2,980)</div> <hr/> <div>1,311</div>
Corporate Planning and Performance	<p>The Corporate Planning and Performance Branch ensures services and projects are strategically aligned, deliver value for money and are accountable to staff, Councillors and the community.</p> <p>Key Services:</p> <ul style="list-style-type: none"> <li>Corporate Planning and reporting</li> <li>Service Planning and Service Reviews</li> <li>Project Management Office</li> <li>Community Infrastructure Planning</li> </ul>	<div>828</div> <div>-</div> <hr/> <div>828</div>
Risk, Audit and Procurement	<p>The Risk, Audit and Procurement Unit ensures the organisation has policies and procedures in place to manage its risks and engender confidence in our corporate governance. It is responsible for oversight of the organisation's Internal Audit Program and provides the Secretariat function for Council's Audit Committee.</p> <p>The Contracts and Procurement Unit is responsible for ensuring that procurement processes are compliant with Council policies and procedures that all legislative requirements imposed on Council are met; and that probity is observed in tendering and purchasing systems.</p>	<div>2,964</div> <div>-</div> <hr/> <div>2,964</div>

## Yarra City Council – Draft Budget 2017-18

Service areas	Description of services provided	Expenditure (Revenue) Net Cost \$'000
	<p>Key Services:</p> <ul style="list-style-type: none"> <li>• Risk Management</li> <li>• Business Continuity</li> <li>• Emergency Management</li> <li>• Contracts and Procurement</li> <li>• Audit Committee</li> <li>• Internal Audit program</li> <li>• Insurance</li> </ul>	
Building Assets and Property Services	<p>Building Assets manages, maintains and develops the Council's building and land assets in order to maximise their ability to support delivery of services to the community.</p> <p>Property Services is responsible for managing Councils property portfolio including leases, licences and management agreements.</p> <p>Key services</p> <ul style="list-style-type: none"> <li>• Building Services and Facilities Maintenance</li> <li>• Building Projects</li> <li>• Property Management</li> </ul>	<p>6,738</p> <p>(1,502)</p> <hr/> <p><b>5,236</b></p>
Information and Communication Technology	<p>Information and Communication Technology facilitates the acquisition, maintenance, retirement and usage of all information systems maintained or used by the operations and staff of the City of Yarra including fixed and mobile hardware, installed and cloud sourced software and telecommunications equipment.</p> <p>Key Services:</p> <ul style="list-style-type: none"> <li>• Business Analysis</li> <li>• Support of business applications and process improvements</li> <li>• Administration and maintenance of the IS Infrastructure</li> <li>• GIS Administration</li> </ul>	<p>7,163</p> <p>-</p> <hr/> <p><b>7,163</b></p>
Innovation	<p>The Innovation and Information Services Branch offers support to areas undertaking new innovative projects, giving advice on the appropriate tools, barriers and considerations for the situation, strengthening the business case, connecting innovators with possible sponsors, and providing links to others who may have encountered similar issues or problems in their own innovation processes.</p> <p>Key Services:</p> <ul style="list-style-type: none"> <li>• Project Management of innovation projects</li> <li>• Project and Process Innovation</li> </ul>	<p>775</p> <p>-</p> <hr/> <p><b>775</b></p>

### Initiatives

#### 1. Resilient Melbourne (\$0.02 million)

Council will continue to engage with peer organisations through the Resilient Melbourne forum, which seeks to develop a collaborative approach to ensure greater metropolitan Melbourne is able to cope, adapt and thrive in an environment of increasing complexity and uncertainty.

### Service Performance Outcome Indicators

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

## Performance Statement

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

## Reconciliation with Budgeted Surplus/(Deficit)\*

	Net Expenditure/ (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Community health, safety and wellbeing is a focus in everything we do	21,976	49,813	(27,837)
Inclusion, diversity and uniqueness are welcomed, respected and celebrated	3,565	3,565	-
Council leads on sustainability and enhances its environment	19,630	20,246	(616)
Development and growth are managed to maintain and enhance the character of the city	(1,362)	11,359	(12,721)
Connectivity and travel options are environmentally sustainable, integrated, and well-designed	(10,555)	16,586	(27,141)
Local businesses prosper and creative and knowledge industries thrive	8,282	9,701	(1,419)
Transparency, performance and community participation drive the way we operate	29,536	34,019	(4,483)
<b>Total services and initiatives</b>	<b>71,072</b>	<b>145,289</b>	<b>(74,217)</b>
Other non-attributable	27,897		
<b>Net deficit before funding sources</b>	<b>98,969</b>		
<b>Funding sources:</b>			
Rates & charges	113,658		
Capital grants	1,195		
<b>Total funding sources</b>	<b>114,853</b>		
<b>Surplus for the year*</b>	<b>15,884</b>		

\*It is important to note this is not a cash surplus. It is the accounting result represented in accordance with Australian Accounting Standards. It includes non-cash items such as depreciation, and excludes other significant cash outflows of Council such as capital works funding and repayment of debt. Please refer to the Cash Flow Statement on page 35 for the projected cash position for 2017-18.

### **3. Financial statements**

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

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

- 3.1 Comprehensive Income Statement
- 3.2 Balance Sheet
- 3.3 Statement of Changes in Equity
- 3.4 Statement of Cash Flows
- 3.5 Statement of Capital Works
- 3.6 Statement of Human Resources

## Comprehensive Income Statement

For the four years ending 30 June 2021

	Forecast Actual 2016-17 \$'000	Budget 2017-18 \$'000	Strategic Resource Plan Projections		
			2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
<b>Income</b>					
Rates and charges	101,989	113,658	117,711	121,852	126,083
Statutory fees and fines	27,393	28,534	28,819	29,395	29,984
User fees	26,830	27,064	27,334	27,881	28,439
Reimbursements	1,844	1,640	1,699	1,819	1,942
Grants - Operating	10,930	12,023	13,225	14,548	16,003
Grants - Capital	3,036	1,195	1,207	1,231	1,256
Contributions - monetary	4,300	4,300	4,300	4,300	4,300
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	705	300	197	192	187
Other income	1,400	1,707	1,794	1,845	1,918
<b>Total income</b>	178,427	190,421	196,286	203,063	210,112
<b>Expenses</b>					
Employee costs	77,873	80,639	82,252	83,897	85,575
Materials and services	67,391	69,085	69,754	71,110	72,493
Bad and doubtful debts	2,040	2,010	1,980	1,950	1,920
Depreciation and amortisation	20,230	20,664	22,432	22,881	23,338
Borrowing costs	1,511	2,139	2,088	2,035	1,980
<b>Total expenses</b>	169,045	174,537	178,506	181,873	185,306
<b>Surplus/(deficit) for the year</b>	9,382	15,884	17,780	21,190	24,806
<b>Other comprehensive income Items that will not be reclassified to surplus or deficit in future periods</b>					
Net asset revaluation increment /(decrement)	-	50,339	-	52,204	-
<b>Total comprehensive result</b>	9,382	66,223	17,780	73,394	24,806

## Yarra City Council – Draft Budget 2017-18

### Balance Sheet

For the four years ending 30 June 2021

	Forecast Actual 2016-17 \$'000	Budget 2017-18 \$'000	Strategic Resource Plan Projections		
			2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents	30,877	26,747	26,124	28,081	31,293
Trade and other receivables	14,734	15,778	16,466	17,245	18,118
Inventories	130	130	130	130	130
Non-current assets classified as held for sale	696	696	696	696	696
<b>Total current assets</b>	46,437	43,351	43,416	46,152	50,237
<b>Non-current assets</b>					
Trade and other receivables	255	255	255	255	255
Property, infrastructure, plant & equipment	1,686,699	1,748,914	1,758,842	1,821,330	1,833,485
<b>Total non-current assets</b>	1,686,954	1,749,169	1,759,097	1,821,585	1,833,740
<b>Total assets</b>	1,733,391	1,792,520	1,802,513	1,867,737	1,883,977
<b>Liabilities</b>					
<b>Current liabilities</b>					
Trade and other payables	17,534	17,534	17,534	17,534	17,534
Trust funds and deposits	6,195	6,195	6,195	6,195	6,195
Provisions	14,718	15,215	15,409	15,629	15,874
Interest-bearing loans and borrowings	1,091	1,142	1,195	1,250	5,713
<b>Total current liabilities</b>	39,538	40,086	40,333	40,608	45,316
<b>Non-current liabilities</b>					
Provisions	1,416	1,416	1,416	1,416	1,416
Interest-bearing loans and borrowings	44,909	37,267	29,233	20,788	7,514
Other Liabilities	585	585	585	585	585
<b>Total non-current liabilities</b>	46,910	39,268	31,234	22,789	9,515
<b>Total liabilities</b>	86,448	79,354	71,567	63,397	54,831
<b>Net assets</b>	1,646,943	1,713,166	1,730,946	1,804,340	1,829,146
<b>Equity</b>					
Accumulated surplus	591,130	607,014	624,794	645,984	670,790
Reserves	1,055,813	1,106,152	1,106,152	1,158,356	1,158,356
<b>Total equity</b>	1,646,943	1,713,166	1,730,946	1,804,340	1,829,146



# Statement of Changes in Equity

For the four years ending 30 June 2021

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2016/2017 Forecast</b>				
Balance at beginning of the financial year	1,637,561	581,748	1,035,634	20,179
Surplus/(deficit) for the year	9,382	9,382	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	(4,000)	-	4,000
Transfer from other reserves	-	4,000	-	(4,000)
<b>Balance at end of the financial year</b>	<b>1,646,943</b>	<b>591,130</b>	<b>1,035,634</b>	<b>20,179</b>
<b>2017/2018 Budget</b>				
Balance at beginning of the financial year	1,646,943	591,130	1,035,634	20,179
Surplus/(deficit) for the year	15,884	15,884	-	-
Net asset revaluation increment/(decrement)	50,339	-	50,339	-
Transfer to other reserves	-	(4,000)	-	4,000
Transfer from other reserves	-	4,000	-	(4,000)
<b>Balance at end of the financial year</b>	<b>1,713,166</b>	<b>607,014</b>	<b>1,085,973</b>	<b>20,179</b>
<b>2018/2019 Strategic Resource Plan</b>				
Balance at beginning of the financial year	1,713,166	607,014	1,085,973	20,179
Surplus/(deficit) for the year	17,780	17,780	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	(6,000)	-	6,000
Transfer from other reserves	-	6,000	-	(6,000)
<b>Balance at end of the financial year</b>	<b>1,730,946</b>	<b>624,794</b>	<b>1,085,973</b>	<b>20,179</b>
<b>2019-2020 Strategic Resource Plan</b>				
Balance at beginning of the financial year	1,730,946	624,794	1,085,973	20,179
Surplus/(deficit) for the year	21,190	21,190	-	-
Net asset revaluation increment/(decrement)	52,204	-	52,204	-
Transfer to other reserves	-	(4,300)	-	4,300
Transfer from other reserves	-	4,300	-	(4,300)
<b>Balance at end of the financial year</b>	<b>1,804,340</b>	<b>645,984</b>	<b>1,138,177</b>	<b>20,179</b>
<b>2020/2021 Strategic Resource Plan</b>				
Balance at beginning of the financial year	1,804,340	645,984	1,138,177	20,179
Surplus/(deficit) for the year	24,806	24,806	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	(4,300)	-	4,300
Transfer from other reserves	-	4,300	-	(4,300)
<b>Balance at end of the financial year</b>	<b>1,829,146</b>	<b>670,790</b>	<b>1,138,177</b>	<b>20,179</b>

## Statement of Cash Flows

For the four years ending 30 June 2021

	Forecast Actual 2016-17 \$'000	Budget 2017-18 \$'000	Strategic Resource Plan Projections		
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	101,479	112,708	117,166	121,289	125,500
Statutory fees and fines	26,023	27,107	27,378	27,926	28,484
User fees	26,159	26,387	26,651	27,184	27,728
Grants - operating	10,930	12,023	13,225	14,548	16,003
Grants - capital	3,036	1,195	1,207	1,231	1,256
Contributions - monetary	4,300	4,300	4,300	4,300	4,300
Reimbursements	1,844	1,640	1,699	1,819	1,942
Interest received	469	500	500	500	500
Other receipts	931	1,207	1,294	1,345	1,418
Employee costs	(75,926)	(80,142)	(82,058)	(83,677)	(85,330)
Materials and services	(67,391)	(69,085)	(69,754)	(71,110)	(72,493)
<b>Net cash provided by/(used in) operating activities</b>	31,854	37,840	41,608	45,355	49,308
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(36,715)	(33,040)	(32,858)	(33,666)	(35,992)
Proceeds from sale of property, infrastructure, plant and equipment	1,205	800	697	692	687
<b>Net cash provided by/ (used in) investing activities</b>	(35,510)	(32,240)	(32,161)	(32,974)	(35,305)
<b>Cash flows from financing activities</b>					
Finance costs	(1,511)	(2,139)	(2,088)	(2,035)	(1,980)
Proceeds from borrowings	13,500	-	-	-	-
Repayment of borrowings	-	(7,591)	(7,982)	(8,389)	(8,811)
<b>Net cash provided by/(used in) financing activities</b>	11,989	(9,730)	(10,070)	(10,424)	(10,791)
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	8,333	(4,130)	(623)	1,957	3,212
Cash and cash equivalents at the beginning of the financial year	22,544	30,877	26,747	26,124	28,081
<b>Cash and cash equivalents at the end of the financial year</b>	30,877	26,747	26,124	28,081	31,293

# Statement of Capital Works

For the four years ending 30 June 2021

	Forecast Actual 2016-17 \$'000	Budget 2017-18 \$'000	Strategic Resource Plan Projections		
			2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
<b>Property</b>					
Buildings	17,806	6,824	9,438	11,228	14,343
<b>Total buildings</b>	17,806	6,824	9,438	11,228	14,343
<b>Total property</b>	17,806	6,824	9,438	11,228	14,343
<b>Plant and equipment</b>					
Plant, machinery and equipment	2,178	2,457	2,144	2,278	2,652
Computers and telecommunications	3,678	3,207	3,057	1,757	992
<b>Total plant and equipment</b>	5,856	5,664	5,201	4,035	3,644
<b>Infrastructure</b>					
Roads	7,564	8,396	8,456	8,443	8,858
Bridges	50	-	210	200	80
Lanes	891	842	973	1,014	1,050
Transport	2,792	872	2,129	892	1,005
Waste management	60	60	60	75	70
Parks, open space and streetscapes	7,670	7,841	3,751	4,152	4,278
Street Furniture	75	330	330	330	330
Retail Strips	430	730	2,310	3,297	2,334
Priority Projects	-	506			
Provisional Carry Forwards	-	975	-	-	-
<b>Total infrastructure</b>	19,532	20,552	18,219	18,403	18,005
<b>Total capital works expenditure</b>	43,194	33,040	32,858	33,666	35,992
<b>Represented by:</b>					
New asset expenditure	15,419	6,666	820	200	1,461
Asset renewal expenditure	25,002	25,835	25,814	25,559	23,666
Asset expansion expenditure	-	-	-	-	-
Asset upgrade expenditure	2,773	539	6,224	7,907	10,865
<b>Total capital works expenditure</b>	43,194	33,040	32,858	33,666	35,992

## Yarra City Council – Draft Budget 2017-18

### Statement of Human Resources

For the four years ending 30 June 2021

	Forecast Actual 2016-17 \$'000	Budget 2017-18 \$'000	Strategic Resource Plan Projections		
			2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
<b>Staff expenditure</b>					
Employee costs - operating	76,587	<b>79,528</b>	81,119	82,741	84,396
Employee costs - capital	1,286	<b>1,111</b>	1,133	1,156	1,179
<b>Total staff expenditure</b>	<b>77,873</b>	<b>80,639</b>	<b>82,252</b>	<b>83,897</b>	<b>85,575</b>
	EFT	<b>EFT</b>	EFT	EFT	EFT
<b>Staff numbers</b>					
Employees	839.0	<b>839.0</b>	839.0	839.0	839.0
<b>Total staff numbers</b>	<b>839.0</b>	<b>839.0</b>	<b>839.0</b>	<b>839.0</b>	<b>839.0</b>

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

Department	Budget 2017-18 \$'000	Comprises	
		Permanent Full Time \$'000	Permanent Part Time \$'000
CEO Division	8,084	6,438	1,646
Corporate, Business & Financial Services	20,006	15,355	4,651
Community Wellbeing	22,212	14,970	7,242
City Works & Assets	12,523	11,934	589
Planning & Placemaking	10,316	8,766	1,550
<b>Total permanent staff expenditure</b>	<b>73,141</b>	<b>57,463</b>	<b>15,678</b>
Casuals and other expenditure	6,387		
Capitalised labour costs	1,111		
<b>Total expenditure</b>	<b>80,639</b>		

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

Department	Budget FTE	Comprises	
		Permanent Full Time	Permanent Part Time
CEO Division	74.0	56.0	18.0
Corporate, Business & Financial Services	214.0	142.0	72.0
Community Wellbeing	252.0	166.0	86.0
City Works & Assets	123.0	117.0	6.0
Planning & Placemaking	93.0	79.0	14.0
<b>Total</b>	<b>756.0</b>	<b>560.0</b>	<b>196.0</b>
Casuals and other	72.0		
Capitalised labour costs	11.0		
<b>Total staff</b>	<b>839.0</b>		

## 4. Financial performance indicators

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

Indicator	Measure	Notes	Forecast	Budget	Strategic Resource Plan Projections			Trend
			Actual 2016-17	2017-18	2018-19	2019-20	2020-21	+/-
<b>Operating position</b>								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	1.2%	5.6%	6.3%	7.9%	9.4%	+
<b>Liquidity</b>								
Working Capital	Current assets / current liabilities	2	117.4%	108.1%	107.6%	113.7%	110.9%	o
Unrestricted cash	Unrestricted cash / current liabilities		62.4%	51.3%	49.4%	53.9%	55.4%	o
<b>Obligations</b>								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	45.1%	33.8%	25.8%	18.1%	10.5%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		1.5%	8.6%	8.6%	8.6%	8.6%	+
Indebtedness	Non-current liabilities / own source revenue		29.8%	23.0%	17.8%	12.6%	5.1%	+
Asset renewal	Asset renewal expenditure / depreciation	4	123.6%	125.0%	115.1%	111.7%	101.4%	-
<b>Stability</b>								
Rates concentration	Rate revenue / adjusted underlying revenue	5	59.6%	61.5%	61.7%	61.7%	61.6%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.2%	0.2%	0.2%	0.2%	0.2%	o
<b>Efficiency</b>								
Expenditure level	Total expenditure / no. of property assessments		\$3,130	\$3,203	\$3,246	\$3,277	\$3,309	+
Revenue level	Residential rate revenue / No. of residential property assessments		\$1,571	\$1,594	\$1,616	\$1,638	\$1,659	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		13.5%	13.3%	13.3%	13.3%	13.3%	+

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** – This is an indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Improvement in financial performance is expected over the period, although continued losses would mean reliance on Council's cash reserves or increased debt to maintain services. Council's result indicates an improving trend.

**2 Working Capital** – The proportion of current liabilities represented by current assets. The trend in later years is to remain steady at an acceptable level.

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

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

**5 Rates concentration** - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will become stable on reliance of rate revenue compared to all other revenue sources, if the waste service charge is introduced.

## **5. Other Budget information (required by the Regulations)**

This section presents other Budget related information required by the Regulations

This section includes the following statements and reports:

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

## Yarra City Council – Draft Budget 2017-18

### 5.1.1 Grants - operating (\$1.09 million increase)

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to increase by 10% or \$1.09 million compared to 2016-17. A list of operating grants by type and source, classified into recurrent and non-recurrent, is included below.

Grants - operating	Forecast		
	Actual	Budget	Variance
	2016-17 \$'000	2017-18 \$'000	Inc/(Dec) \$'000
<b><i>Recurrent - Commonwealth Government</i></b>			
Victorian Grants Commission	1,795	2,189	394
Family day care	619	642	23
General home care	1,773	1,875	102
<b><i>Recurrent - State Government</i></b>			
Primary care partnerships	4,675	5,449	774
Aged care	478	448	(30)
School crossing supervisors	215	218	3
Libraries	590	576	(14)
Maternal and child health	536	536	-
Health Protection	105	90	(15)
Community safety	80	-	(80)
Total recurrent grants	10,866	12,023	1,157
<b><i>Non-recurrent - Commonwealth Government</i></b>			
Facilities	41	-	(41)
Environmental planning	23	-	(23)
Total non-recurrent grants	64	-	(64)
<b>Total operating grants</b>	<b>10,930</b>	<b>12,023</b>	<b>1,093</b>

## Yarra City Council – Draft Budget 2017-18

### 5.1.2 Grants - capital (\$1.84 million decrease)

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall the level of capital grants will decrease by 61% or \$1.84 million compared to 2016-17 due mainly to additional roads to recovery and 'black spot' funding received in 2016-17. Section 6. "Analysis of Capital Budget" includes a more detailed analysis of the grants and contributions expected to be received during the 2017-18 year. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included below.

<b>Grants - capital</b>	<b>Forecast Actual 2016-17 \$'000</b>	<b>Budget 2017-18 \$'000</b>	<b>Variance Inc/(Dec) \$'000</b>
<b><i>Recurrent - Commonwealth Government</i></b>			
Victorian Grants Commission	400	414	14
Roads to Recovery	621	620	(1)
<b><i>Recurrent - State Government</i></b>			
Total recurrent grants	<b>1,021</b>	<b>1,034</b>	<b>13</b>
<b><i>Non-recurrent - Commonwealth Government</i></b>			
Roads	1,860	-	(1,860)
<b><i>Non-recurrent - State Government</i></b>			
Buildings	50	-	(50)
Community Learning and Partnerships	-	150	150
Recreation	95	-	(95)
Other	10	11	1
Total non-recurrent grants	<b>2,015</b>	<b>161</b>	<b>(1,854)</b>
<b>Total capital grants</b>	<b>3,036</b>	<b>1,195</b>	<b>(1,841)</b>

### 5.1.3 Statement of Borrowings

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

	<b>2016-17 \$'000</b>	<b>2017-18 \$'000</b>
Total amount borrowed as at 30 June of the prior year	32,500	<b>46,000</b>
Total amount proposed to be borrowed	13,500	-
Total amount projected to be redeemed	-	<b>(7,591)</b>
Total amount of borrowings as at 30 June	<b>46,000</b>	<b>38,409</b>



## **6. Detailed list of Capital Works**

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

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

- New works for 2017-18
- Works carried forward from the 2016-17 year.

## Yarra City Council – Draft Budget 2017-18

### Capital works program

For the year ending 30 June 2018

#### 6.1 New works

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>BUILDINGS</b>									
Abbotsford Senior Citizens/Willowview Centre	75	-	75	-	-	-	-	75	-
All buildings - General Regulation Compliance	80	-	80	-	-	-	-	80	-
Building Condition Audits	25	-	25	-	-	-	-	25	-
Burnley Golf Course Administration, Residence and Shed	11	-	11	-	-	-	-	11	-
Burnley Golf Course Equipment Shed	30	-	30	-	-	-	-	30	-
Citizens Park Public Toilet	30	-	30	-	-	-	-	30	-
Collingwood Depot Workshop / Admin	283	-	283	-	-	-	-	283	-
Collingwood Leisure Centre	230	-	230	-	-	-	-	230	-
Collingwood Town Hall & Precinct	718	-	718	-	-	-	-	718	-
Dancehouse	40	-	40	-	-	-	-	40	-
Dight Falls - Public Toilets	235	-	235	-	-	-	-	235	-
Docker Street Public Toilets	40	-	40	-	-	-	-	40	-
Fairfield Park Boathouse & Tearooms	60	-	60	-	-	-	-	60	-
Fitzroy Pool - Gym and Spa	276	-	276	-	-	-	-	276	-
Fitzroy Town Hall	2,080	-	2,080	-	-	-	-	2,080	-
Johnston Pavilion - Kevin Bartlett Reserve	20	-	20	-	-	-	-	20	-
Keele Street Child Care Centre	90	-	90	-	-	-	-	90	-

## Yarra City Council – Draft Budget 2017-18

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Lord Street Neighbourhood House	80	-	80	-	-	-	-	80	-
Mark Street Hall (Inner Circle Linear Park)	142	-	142	-	-	-	-	142	-
Minor urgent works - Various Buildings	425	-	425	-	-	-	-	425	-
North Fitzroy MCHC - Emely Baker Infant Welfare Centre	50	-	50	-	-	-	-	50	-
North Fitzroy Neighbourhood House	25	-	25	-	-	-	-	25	-
Preliminary Building Investigations	300	-	300	-	-	-	-	300	-
Ray Coverdale Pavilion - Knott Reserve	15	-	15	-	-	-	-	15	-
Richmond Library (incl MCH, Historical Society)	150	-	150	-	-	-	-	150	-
Richmond Recreation Centre	260	-	260	-	-	-	-	260	-
Richmond Senior Citizens Centre	25	-	25	-	-	-	-	25	-
Richmond Town Hall	715	-	715	-	-	-	-	715	-
Richmond Town Hall Toilets (off ROW)	40	-	40	-	-	-	-	40	-
Signage replacement program	25	-	25	-	-	-	-	25	-
Victoria Park - Sherrin Stand	25	-	25	-	-	-	-	25	-
Yarra Community Youth Centre	54	-	54	-	-	-	-	54	-
Yarraberg Child Care Centre	120	-	120	-	-	-	-	120	-
Air Raid / Jack Dyer Pavilion - Citizens Park	50	-	-	50	-	-	-	50	-
<b>TOTAL BUILDINGS</b>	<b>6,824</b>	<b>-</b>	<b>6,774</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,824</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>									
Buses	150	-	150	-	-	-	-	150	-
Cycles	15	-	15	-	-	-	-	15	-
Furniture	200	-	200	-	-	-	-	200	-

## Yarra City Council – Draft Budget 2017-18

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Leisure Centre Equipment	164	-	164	-	-	-	-	164	-
Library Resources	590	-	590	-	-	161	-	429	-
Mechanical (Roads)	40	-	40	-	-	-	-	40	-
Miscellaneous	100	-	100	-	-	-	-	100	-
Passenger Cars	703	-	703	-	-	-	-	703	-
Trucks	270	-	270	-	-	-	-	270	-
Whitegoods	25	-	25	-	-	-	-	25	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>2,257</b>	-	<b>2,257</b>	-	-	<b>161</b>	-	<b>2,096</b>	-
<b>COMPUTERS AND TELECOMMUNICATIONS</b>									
Asset Management Mobile Computing	42	-	42	-	-	-	-	42	-
Asset Management System	600	-	600	-	-	-	-	600	-
CAD software	15	-	15	-	-	-	-	15	-
Copier/printer	55	-	55	-	-	-	-	55	-
Customer Request System	275	-	275	-	-	-	-	275	-
Enterprise Record Management System	200	-	200	-	-	-	-	200	-
Laptop/tablet Replacement Program	100	-	100	-	-	-	-	100	-
Mobile Devices	100	-	100	-	-	-	-	100	-
Network Infrastructure	300	-	300	-	-	-	-	300	-
Other	50	-	50	-	-	-	-	50	-
PC Replacement Program	450	-	450	-	-	-	-	450	-
Property and Rating	200	-	200	-	-	-	-	200	-
<b>TOTAL COMPUTERS AND TELECOMMUNICATIONS</b>	<b>2,387</b>	-	<b>2,387</b>	-	-	-	-	<b>2,387</b>	-

## Yarra City Council – Draft Budget 2017-18

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>ROAD INFRASTRUCTURE</b>									
Abbotsford St (Nicholson St to Hunter St)	120	-	120	-	-	-	-	120	-
Abbotsford St( Paterson St to Clarke St)	60	-	60	-	-	-	-	60	-
Abbott St (Lulie St to Trenerry Cres)	230	-	230	-	-	-	-	230	-
Alfred Cr (St Georges Rd to Best St)	85	-	85	-	-	-	-	85	-
Argyle St (Fitzroy St to Brunswick St)	180	-	180	-	-	-	-	180	-
Barkly St (Dean St to Melville St)	20	-	20	-	-	-	-	20	-
Barkly St (Rae St to Dean St)	40	-	40	-	-	-	-	40	-
Bedford St (Otter St to End Of Street)	70	-	70	-	-	-	-	70	-
Bendigo St (Hotham St to Alexandra Pde)	100	-	100	-	-	-	-	100	-
Bennett St (Park St to Scotchmer St)	155	-	155	-	-	-	-	155	-
Blanche St (Hotham St to Mater St)	85	-	85	-	-	-	-	85	-
Brighton St (Barkly Ave to Albert St)	30	-	30	-	-	-	-	30	-
Campbell St (Vere St to Gipps St)	125	-	125	-	-	-	-	125	-
Carroll St (Swan St to Gipps St)	100	-	100	-	-	-	-	100	-
Cecil St (Gore St to Smith St)	20	-	20	-	-	-	-	20	-
Clifton St (Swan St to Gipps St)	100	-	100	-	-	-	-	100	-
Council St (Reeves St to Smith St)	10	-	10	-	-	-	-	10	-
Council St (Wellington St to Reeves St)	10	-	10	-	-	-	-	10	-
Drummond St (Macpherson St to Richardson St)	150	-	150	-	-	-	-	150	-
Edmund St (Little Edmund St to Walker St)	30	-	30	-	-	-	-	30	-
Fairchild St (Victoria St to Nelson St)	25	-	25	-	-	-	-	25	-

## Yarra City Council – Draft Budget 2017-18

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Federation La (Trenerry Cres to Lulie St)	90	-	90	-	-	-	-	90	-
Fenwick St (Wright St to Spensley St)	50	-	50	-	-	-	-	50	-
Fergie St (Alfred Cr to Scotchmer St)	80	-	80	-	-	-	-	80	-
Garton St (Lang St to Gallagher Reserve)	40	-	40	-	-	-	-	40	-
Garton St (Pigdon St to Paterson St)	65	-	65	-	-	-	-	65	-
Gibdon St (Madden Gr to Twickenham Cres)	120	-	120	-	-	-	-	120	-
Gipps St (Park St to Nicholson St)	30	-	30	-	-	-	-	30	-
Glass St (Beissel St to Newry St)	80	-	80	-	-	-	-	80	-
Highbury Pl (Greeves St to End Of Street)	30	-	30	-	-	-	-	30	-
Hunter St (Bridge Rd to Corsair St)	130	-	130	-	-	-	-	130	-
Islington St (Hood St to Gipps St)	30	-	30	-	-	-	-	30	-
Johnston St (Gold St to Hoddle St)	40	-	40	-	-	-	-	40	-
Johnston St (Wellington St to Gold St)	40	-	40	-	-	-	-	40	-
Keele St (Budd St to Wellington St)	20	-	20	-	-	-	-	20	-
Keele St (Smith St to Budd St)	35	-	35	-	-	-	-	35	-
Kerr St (George St to Gore St)	25	-	25	-	-	-	-	25	-
Kerr St (Gore St to Smith St)	25	-	25	-	-	-	-	25	-
King William St (Fitzroy St to Brunswick St)	20	-	20	-	-	-	-	20	-
Kneen St (Falconer St to Rushall Cres)	15	-	15	-	-	-	-	15	-
Laity St (Lambert St to Church St)	20	-	20	-	-	-	-	20	-
Langridge St (Rokeby St to Rupert St)	70	-	70	-	-	-	-	70	-

## Yarra City Council – Draft Budget 2017-18

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Langridge St (Wellington St to Rokeby St)	90	-	90	-	-	-	-	90	-
Lithgow St (Mollison St to Victoria St)	85	-	85	-	-	-	-	85	-
Little Turner St (Lulie St to Rich St)	70	-	70	-	-	-	-	70	-
Lord St (Bridge Rd to Abinger St)	20	-	20	-	-	-	-	20	-
Lulie St (Johnston St to Turner St)	230	-	230	-	-	140	-	90	-
Lygon St (Park St to Holtom St East)	45	-	45	-	-	-	-	45	-
Madden Gr (Burnley St to Stawell St)	80	-	80	-	-	-	-	80	-
Madden Gr (Stawell St to Gibdon St)	60	-	60	-	-	-	-	60	-
Mary St (Madden Gr to Barkly Ave)	50	-	50	-	-	-	-	50	-
Mary St (Swan St to Madden Gr)	15	-	15	-	-	-	-	15	-
Nicholson St (Harper St to Gipps St)	150	-	150	-	-	-	-	150	-
Noone St (Wellington St to Gold St)	100	-	100	-	-	-	-	100	-
Park St (Garton St to Lang St)	25	-	25	-	-	-	-	25	-
Park St (Station St to Nicholson St)	35	-	35	-	-	-	-	35	-
Pigdon St (Amess St to Canning St)	98	-	98	-	-	-	-	98	-
Pigdon St (Canning St to Station St)	53	-	53	-	-	-	-	53	-
Pigdon St (Drummond St to Rathdowne St)	35	-	35	-	-	-	-	35	-
Pigdon St (Lygon St to Drummond St)	35	-	35	-	-	-	-	35	-
Pilkington St (Holden St to Barkly St)	50	-	50	-	-	-	-	50	-
Rae St (Newry St to York St)	40	-	40	-	-	-	-	40	-
Rae St (York St to Alexandra Pde)	40	-	40	-	-	-	-	40	-
Rathdowne St (Mary St to Pigdon St)	100	-	100	-	-	89	-	11	-
Rathdowne St (Park St to Mary St)	100	-	100	-	-	100	-	-	-

## Yarra City Council – Draft Budget 2017-18

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Rathdowne St (Pigdon St to Richardson St)	225	-	225	-	-	225	-	-	-
Rathdowne St (Richardson St to Macpherson St)	130	-	130	-	-	-	-	130	-
Rowena Pde (Punt Rd to Rotherwood St)	60	-	60	-	-	-	-	60	-
Rushall Cres (Falconer St to Woodside St)	95	-	95	-	-	95	-	-	-
Rushall Cres (Rowe St to Mckean St)	83	-	83	-	-	83	-	-	-
Rushall Cres (Woodside St to Rowe St)	65	-	65	-	-	12	-	53	-
Sackville St (Gold St to Hoddle St)	40	-	40	-	-	-	-	40	-
Sackville St (Wellington St to Gold St)	25	-	25	-	-	-	-	25	-
Scotchmer St (Woodhead St to Falconer St)	45	-	45	-	-	-	-	45	-
Singleton St (Wellington St to Dight St)	50	-	50	-	-	-	-	50	-
Smith St (Charles St to Webb St)	95	-	95	-	-	-	-	95	-
Smith St (Condell St to Charles St)	50	-	50	-	-	-	-	50	-
Smith St (Moor St to Condell St)	51	-	51	-	-	-	-	51	-
Smith St (Webb St to Gertrude St)	243	-	243	-	-	-	-	243	-
Somerset St (Davison St to Burnley St)	145	-	145	-	-	90	-	55	-
Spensley St (John St to Berry St)	60	-	60	-	-	-	-	60	-
Stephenson St (Balmain St to Kelso St)	40	-	40	-	-	-	-	40	-
Stephenson St (Kelso St to Dunn St)	100	-	100	-	-	-	-	100	-
Traffic Treatment Works	200	-	200	-	-	-	-	200	-



## Yarra City Council – Draft Budget 2017-18

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Trenerry Cres (Turner St to Johnston St)	35	-	35	-	-	-	-	35	-
Turner St (Trenerry Cres to End Of Street)	30	-	30	-	-	-	-	30	-
Victoria St (Brunswick St to Young St)	70	-	70	-	-	-	-	70	-
Victoria St (Nicholson St to Fitzroy St)	40	-	40	-	-	-	-	40	-
Westgarth St (Fitzroy St to Brunswick St)	138	-	138	-	-	-	-	138	-
Westgarth St (Nicholson St to Fitzroy St)	205	-	205	-	-	-	-	205	-
William St (Victoria St to Mollison St)	80	-	80	-	-	-	-	80	-
Wright St (Fenwick St to Dwyer St)	120	-	120	-	-	-	-	120	-
Yorkshire St (Brighton St to Mary St)	140	-	140	-	-	-	-	140	-
DDA Projects	150	-	150	-	-	-	-	150	-
Designs For Future Works	180	-	180	-	-	-	-	180	-
Drainage Other Works	300	-	300	-	-	-	-	300	-
Pavement Bicycle Lanes	30	-	30	-	-	-	-	30	-
Risk Mitigation Works	370	-	370	-	-	-	-	370	-
Condition Audits	150	-	150	-	-	-	-	150	-
Miscellaneous Development Works	150	-	150	-	-	-	-	150	-
<b>TOTAL ROAD INFRASTRUCTURE</b>	<b>8,396</b>	-	<b>8,396</b>	-	-	<b>834</b>	-	<b>7,562</b>	-
<b>LANES</b>									
Right of Way - 1008	25	-	25	-	-	-	-	<b>25</b>	-
Right of Way - 1167	45	-	45	-	-	-	-	45	-
Right of Way - 1168	27	-	27	-	-	-	-	27	-
Right of Way - 1181	30	-	30	-	-	-	-	30	-
Right of Way - 123.1	50	-	50	-	-	-	-	50	-

## Yarra City Council – Draft Budget 2017-18

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Right of Way - 123.2	80	-	80	-	-	-	-	80	-
Right of Way - 123.3	50	-	50	-	-	-	-	50	-
Right of Way - 1386	140	-	140	-	-	-	-	140	-
Right of Way - 1889	15	-	15	-	-	-	-	15	-
Right of Way - 2156	120	-	120	-	-	-	-	120	-
Right of Way - 2214	100	-	100	-	-	-	-	100	-
Right of Way - 298	25	-	25	-	-	-	-	25	-
Right of Way - 3071	25	-	25	-	-	-	-	25	-
Right of Way - 325	60	-	60	-	-	-	-	60	-
Right of Way - 77.1	50	-	50	-	-	-	-	50	-
<b>TOTAL LANES</b>	<b>842</b>	-	<b>842</b>	-	-	-	-	<b>842</b>	-
<b>TRANSPORT</b>									
30km/hr trial Rose Precinct Fitzroy	25	25	-	-	-	-	-	25	-
Bicycle Network	60	-	-	60		-	-	60	-
Pedestrian Provisions	79	-	-	79		-	-	79	-
Provision of Bicycle Parking within Yarra	28	28	-	-		-	-	28	-
Spot Safety	150	-	-	150	-	-	-	150	-
Upgrading Signalised Crossings to comply with Disability Discrimination Act Guidelines	30	30	-	-	-	-	-	30	-
Wellington Street Copenhagen Bicycle Lanes (Gipps to Johnston Street) - Stage 2	500	500	-	-	-	-	-	500	-
<b>TOTAL TRANSPORT</b>	<b>872</b>	<b>583</b>	-	<b>289</b>	-	-	-	<b>872</b>	-

## Yarra City Council – Draft Budget 2017-18

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>WASTE MANAGEMENT</b>									
Waste Management	60	-	60	-	-	-	-	60	-
<b>TOTAL WASTE MANAGEMENT</b>	<b>60</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>-</b>
<b>PARKS, OPEN SPACE AND STREETSCAPES</b>									
Alphington Park	18	-	18	-	-	-	-	18	-
Citizens Park Oval	30	-	30	-	-	-	-	30	-
Clarke Street Reserve	65	-	65	-	-	-	-	65	-
Coulson Reserve	14	-	14	-	-	-	-	14	-
Curtain Square	50	-	50	-	-	-	-	50	-
Darling Gardens	616	-	616	-	-	-	530	86	-
Edinburgh Gardens	400	-	400	-	-	-	-	400	-
George Knott Reserve	735	-	735	-	-	-	735	-	-
Merri Ck Parklands - Bundara St Reserve	266	-	266	-	-	-	-	266	-
Merri Ck Parklands - Hall Reserve	13	-	13	-	-	-	-	13	-
Minor Works Assets	203	-	203	-	-	-	-	203	-
Open Space Children Services	30	-	30	-	-	-	-	30	-
Open Spaces Condition Audits	25	-	25	-	-	-	-	25	-
Open Spaces Signage Renewal Program	65	-	65	-	-	-	-	65	-
Victoria Park And Surrounds	33	-	33	-	-	-	-	33	-
Wangaratta St / Stewart St Reserve	100	-	100	-	-	-	-	100	-
Yambla St Soccer	266	-	266	-	-	-	-	266	-
Yarra River Parklands-Flockhart Reserve	100	-	100	-	-	-	-	100	-

## Yarra City Council – Draft Budget 2017-18

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Construction of new local park in Abbotsford, through partial road closure at Charles and Mollison Street	450	450	-	-	-	-	-	450	-
Installation of Civic Flagpoles	20	20	-	-	-	-	-	20	-
Stolen Generations Marker	102	102	-	-	-	-	-	102	-
Open Space Reserve	3,235	3,235	-	-	-	200	3,035	-	-
<b>TOTAL PARKS, OPEN SPACE AND STREETSCAPES</b>	<b>6,836</b>	<b>3,807</b>	<b>3,029</b>	-	-	<b>200</b>	<b>4,300</b>	<b>2,336</b>	-
<b>STREET FURNITURE</b>									
Furniture	30	-	30	-	-	-	-	30	-
Signs	25	-	25	-	-	-	-	25	-
Street Lights	25	-	25	-	-	-	-	25	-
Ticket/parking machines	250	-	250	-	-	-	-	250	-
<b>TOTAL STREET FURNITURE</b>	<b>330</b>	-	<b>330</b>	-	-	-	-	<b>330</b>	-
<b>RETAIL STRIPS</b>									
Smith St (Condell St to Charles St)	45	-	45	-	-	-	-	45	-
Smith St (Moor St to Condell St)	55	-	55	-	-	-	-	55	-
Activity Centres Design Program	230	-	230	-	-	-	-	230	-
Victoria St (Lennox St to Church St)	200	-	200	-	-	-	-	200	-
Victoria street Activity Centre	200	-	-	200	-	-	-	200	-
<b>TOTAL RETAIL STRIPS</b>	<b>730</b>	-	<b>530</b>	<b>200</b>	-	-	-	<b>730</b>	-
<b>PRIORTIY PROJECTS</b>									
Cubbies Operational support - Funding support	100	100	-	-	-	-	-	100	-
Developer Contribution Plan (implementation and administration)	80	80	-	-	-	-	-	80	-

## Yarra City Council – Draft Budget 2017-18

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Implementation of Urban Forest strategy - Planning	40	40	-	-	-	-	-	40	-
Resilient Melbourne - funding request	15	15	-	-	-	-	-	15	-
Trial innovation solutions for food waste recycling in Yarra	171	171	-	-	-	-	-	171	-
Victoria street Masterplan - Shopfront improvement grants pilot	40	40	-	-	-	-	-	40	-
Yarra Open Space strategy	60	60	-	-	-	-	-	60	-
<b>TOTAL PRIORITY PROJECTS</b>	<b>506</b>	<b>506</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>506</b>	<b>-</b>
<b>TOTAL NEW CAPITAL WORKS 2017-18</b>	<b>30,040</b>	<b>4,896</b>	<b>24,605</b>	<b>539</b>	<b>-</b>	<b>1,195</b>	<b>4,300</b>	<b>24,545</b>	<b>-</b>

## Yarra City Council – Draft Budget 2017-18

### 6.2 Works carried forward from the 2016-17 year

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>PLANT &amp; EQUIPMENT</b>									
Ticket Machines	200	-	200	-	-	-	-	200	-
<b>Total Plant &amp; Equipment</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>-</b>
<b>OPEN SPACE INFRASTRUCTURE</b>									
Rushall Reserve	545	545	-	-	-	-	-	545	-
Darling Gardens Playground	210	-	210	-	-	-	-	210	-
Merri Creek Trail -Coulson Reserve Path	250	250	-	-	-	-	-	250	-
<b>Total Open Space Infrastructure</b>	<b>1,005</b>	<b>795</b>	<b>210</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,005</b>	<b>-</b>
<b>INFORMATION SYSTEMS</b>									
Enterprise Record Management System	60	-	60	-	-	-	-	60	-
Asset Software System	220	-	220	-	-	-	-	220	-
Unified Communications	200	-	200	-	-	-	-	200	-
GIS	340	-	340	-	-	-	-	340	-
<b>Total Information Systems</b>	<b>820</b>	<b>-</b>	<b>820</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>820</b>	<b>-</b>
<b>PROVISIONAL CARRY FORWARDS</b>									
Provision for additional carry forward capital works	975	975	-	-	-	-	-	975	-
<b>Total Provisional Carry Forwards</b>	<b>975</b>	<b>975</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>975</b>	<b>-</b>
<b>TOTAL CARRIED FWD WORKS 2016-17</b>	<b>3,000</b>	<b>1,770</b>	<b>1,230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>

## Yarra City Council – Draft Budget 2017-18

### 6.3 Summary (including Carry Forward Projects)

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Buildings	6,824	-	6,774	50	-	-	-	6,824	-
Plant and Equipment	2,457	-	2,457	-	-	161	-	2,296	-
Computers and Telecommunications	3,207	-	3,207	-	-	-	-	3,207	-
Road Infrastructure	8,396	-	8,396	-	-	834	-	7,562	-
Lanes	842	-	842	-	-	-	-	842	-
Transport	872	583	-	289	-	-	-	872	-
Waste Management	60	-	60	-	-	-	-	60	-
Parks, Open Space and Streetscapes	7,841	4,602	3,239	-	-	200	4,300	3,341	-
Street Furniture	330	-	330	-	-	-	-	330	-
Retail Strips	730	-	530	200	-	-	-	730	-
Priority Projects	506	506	-	-	-	-	-	506	-
Provisional Carry Forwards	975	975	-	-	-	-	-	975	-
<b>TOTAL CAPITAL WORKS</b>	<b>33,040</b>	<b>6,666</b>	<b>25,835</b>	<b>539</b>	<b>-</b>	<b>1,195</b>	<b>4,300</b>	<b>27,545</b>	<b>-</b>

## **7. Rates and charges**

This section presents information about rates and charges which the Act and the Regulations require to be disclosed in the Council's annual Budget.



## 7. Rates and charges

In developing the Strategic Resource Plan (referred to in Section 14.), rates and charges were identified as an important source of revenue, accounting for 59.7% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The State Government have introduced the *Fair Go Rates System (FGRS)* which sets out the maximum amount councils may increase rates in a year. For 2017-18 the FGRS cap has been set at 2.0%. There is no indication from the State Government as to what the cap will be in future years. This makes financial planning for the medium to long term very difficult for Council. The cap applies to both general rates and municipal charges and is calculated on the basis of Council's average rates and charges. The City of Yarra does not have a municipal charge.

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 Yarra community.

In order to achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate will increase by 2.0% in line with the rate cap. This will raise total rates and charges for 2017-18 of \$113.66 million, including \$1.1 million generated from supplementary rates and \$8.50 million from the proposed waste services charge.

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

Type or class of land	2016-17 cents/\$CIV	2017-18 cents/\$CIV	Change
General rates	0.040109	0.040911	2.0%

### 7.2 The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year (excluding the annualised supplementary rates from 2016-17)

Type or class of land	2016-17 \$'000	2017-18 \$'000	Change
Residential	72,790	75,277	3.4%
Commercial	21,473	22,206	3.4%
Industrial	6,357	6,574	3.4%
<b>Total amount to be raised by general rates</b>	<b>100,620</b>	<b>104,057</b>	<b>3.4%</b>

### 7.3 The estimated total amount to be raised by general rates (including annualised supplementary rates from 2016-17)

Type or class of land	2016-17 \$'000	2017-18 \$'000	Change
Residential	74,557	75,277	1.0%
Commercial	20,938	22,206	6.0%
Industrial	6,523	6,574	0.8%
<b>Total amount to be raised by general rates</b>	<b>102,018</b>	<b>104,057</b>	<b>2.0%</b>

## Yarra City Council – Draft Budget 2017-18

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

Type or class of land	2016-17 Number	2017-18 Number	Change
Residential	43,807	45,528	3.9%
Commercial	6,232	6,377	2.3%
Industrial	1,399	1,456	4.0%
<b>Total number of assessments</b>	<b>51,438</b>	<b>53,361</b>	<b>3.7%</b>

- 7.5 The basis of valuation to be used is the Net Annual Value (NAV)

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

Type or class of land	2016-17 \$'000	2017-18 \$'000	Change
Residential	1,814,810	1,858,856	2.4%
Commercial	535,359	522,007	-2.5%
Industrial	158,500	162,638	2.6%
<b>Total value of land</b>	<b>2,508,669</b>	<b>2,543,501</b>	<b>1.4%</b>

- 7.7 There will be no municipal charge in 2017-18 (2016-17 – Nil).

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

Type of Charge	Per Rateable Property 2016-17 \$	Per Rateable Property 2017-18 \$	Change
Non Rateable Garbage Charge	348.00	-	No Longer Applicable
Bridge Road Charge 100	132.00	137.00	4%
Bridge Road Charge 150	203.00	211.00	4%
Bridge Road Charge 200	337.00	350.00	4%
Waste Charge (Residential – 80ltr)	-	165.00	Proposed New Charge
Waste Charge (Residential – 120ltr)	-	247.50	Proposed New Charge
Waste Charge (Residential – 240ltr)	-	800.00	Proposed New Charge
Waste Charge (Commercial – 80ltr)*	-	165.00	Proposed New Charge
Waste Charge (Commercial – 120ltr)*	-	247.50	Proposed New Charge
Waste Charge (Commercial – 240ltr)*	-	800.00	Proposed New Charge

\* Plus GST if applicable

## Yarra City Council – Draft Budget 2017-18

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

Type of Charge	2016-17 \$	2017-18 \$	Change
Non Rateable Garbage Charge	56,724	0	No Longer Applicable
Bridge Road Charge 100	8,712	9,179	5%
Bridge Road Charge 150	11,977	12,449	4%
Bridge Road Charge 200	155,020	160,300	3%
Waste Charge (Residential – 80ltr)	-	7,191,625	Proposed New Charge
Waste Charge (Residential – 120ltr)	-	12,375	Proposed New Charge
Waste Charge (Residential – 240ltr)	-	16,000	Proposed New Charge
Waste Charge (Commercial – 80ltr)	-	3,300	Proposed New Charge
Waste Charge (Commercial – 120ltr)	-	2,475	Proposed New Charge
Waste Charge (Commercial – 240ltr)	-	1,274,225	Proposed New Charge
<b>Total</b>	<b>232,433</b>	<b>8,681,928</b>	

If the waste service charge is introduced, it is proposed that a 50% rebate/waiver of the waste service charge for eligible pensioners and eligible health care card holders relevant to their bin size service is applied (for the first year only, and then reviewed annually as part of the Budget process). This will reduce the total amount proposed to be raised from the waste service charge.

### 7.10 The estimated total amount to be raised by all rates and charges (including annualised supplementary rates) compared with the previous financial year

	2016-17 \$'000	2017-18 \$'000	Change
General rates	102,018	104,058	2%
Bridge Road Charge 100	9	9	5%
Bridge Road Charge 150	12	12	4%
Bridge Road Charge 200	155	160	3.4%
Non Rateable Garbage Charge	57	0	No Longer Applicable
Waste Charge	0	8,500	Proposed New Charge
<b>Total Rates and charges</b>	<b>102,251</b>	<b>113,839</b>	

### 7.11 Council will also apply the Cultural and Recreational Lands Act 1963 in relation to the rating of certain lands used for cultural recreational sporting and similar purposes.

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

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

- The annualisation of supplementary valuations (2017-18: estimated \$1,600,000 and 2016-17: \$1,343,000);
- 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 residential land becomes business land and vice versa.

## Yarra City Council – Draft Budget 2017-18

### 7.13 Fair Go Rates System Compliance

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

Base Average Rates (2016/2017)	\$ 1,911.83
Maximum Rate Increase (set by the State Government)	2.00%
Capped Average Rate (2017/2018)	\$ 1,950.07
Maximum General Rates and Municipal Charges Revenue	\$ 104,058,000
Budgeted General Rates and Municipal Charges Revenue	\$ 104,058,000

### Budget Analysis

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

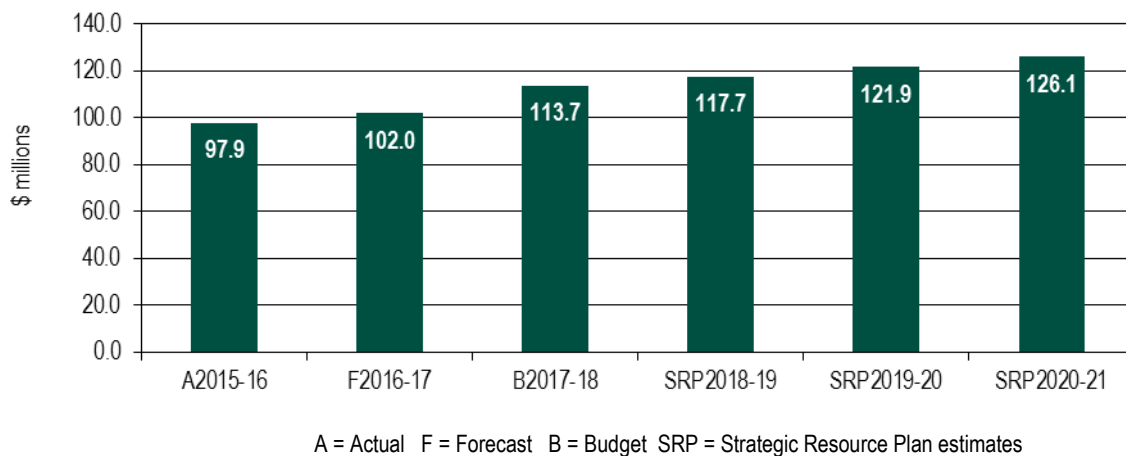
This section includes the following analysis and information:

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

## 8. Summary of financial position

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

### 8.1 Total rates and charges

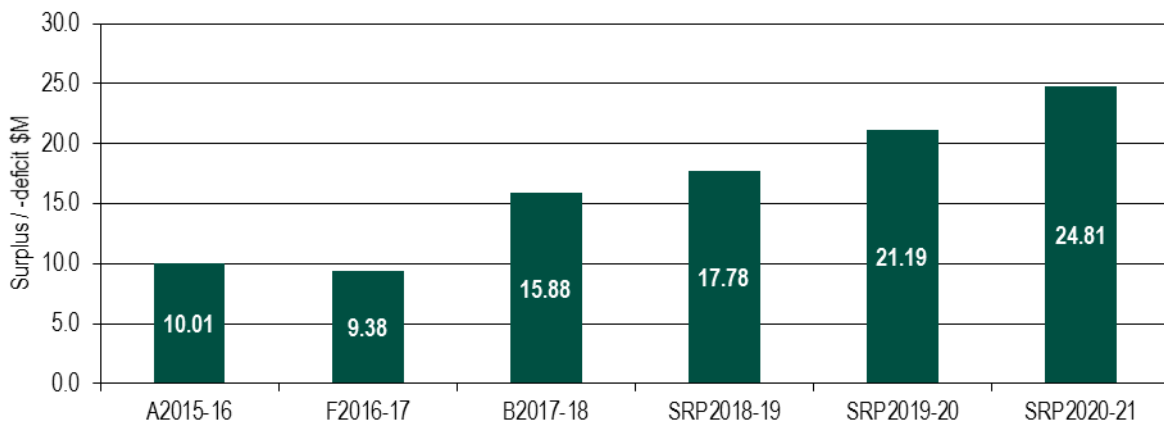


It is proposed that the average rate increase by 2.0% for the 2017-18 year, raising total rates of \$113.66 million, including \$1.1 million generated from supplementary rates and \$8.5 million with the proposed introduction of a separate waste charge. The increase in revenue will go toward maintaining service levels and ensuring Council is financially sustainable into the future, in addition to funding:

- Additional costs imposed by other layers of Government (such as Landfill Levy; Fire Services Property Administration; fees and charges for various services such as VicRoads data for parking enforcement activities);
- Higher costs of materials and services;
- Maintenance costs associated with existing Council infrastructure; and
- EBA negotiated wage increases.

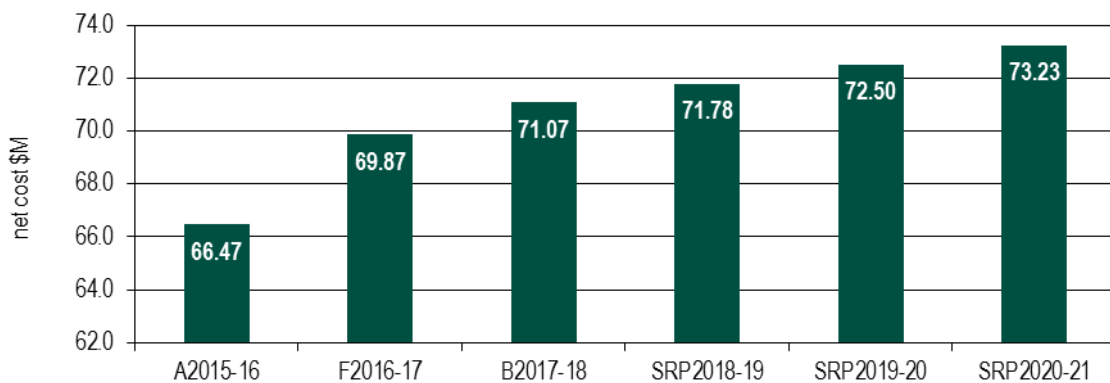
This general rate increase is in line with rate cap set by the Minister for Local Government. (The rate increase for the 2016-17 year was 2.5% - also in line with the rate cap for that year). Refer also Sections 7 and 10 for more information.

## 8.2 Operating result



The expected operating result for the 2017-18 year is a surplus of \$15.88 million (excluding the net asset revaluation increment), which is an increase of \$6.5 million from 2016-17. The improved operating result is due mainly to the proposed introduction of the waste service charge in 2017-18. The adjusted underlying result, which excludes items such as non-recurrent capital grants and non-cash contributions is a surplus of \$10.39 million, which is an increase of \$8.34 million from 2016-17. (The forecast operating result for the 2016-17 year is a surplus of \$9.38 million).

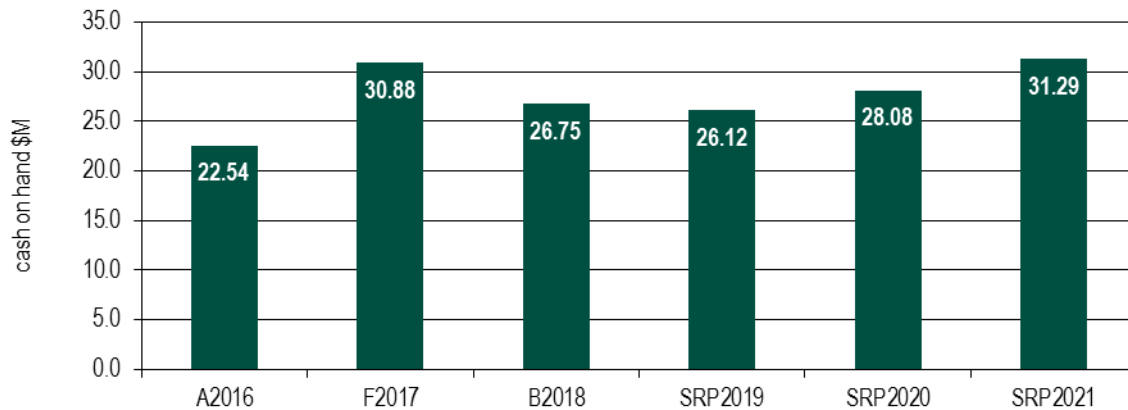
## 8.3 Services



The net cost of services delivered to the community for the 2017-18 year is expected to be \$71.07 million which is an increase of \$1.2 million from 2016-17. For the 2017-18 year, service levels have been maintained and a number of new initiatives proposed. (The forecast net cost for the 2016-17 year is \$69.87 million).

Refer Section 2 for a list of services.

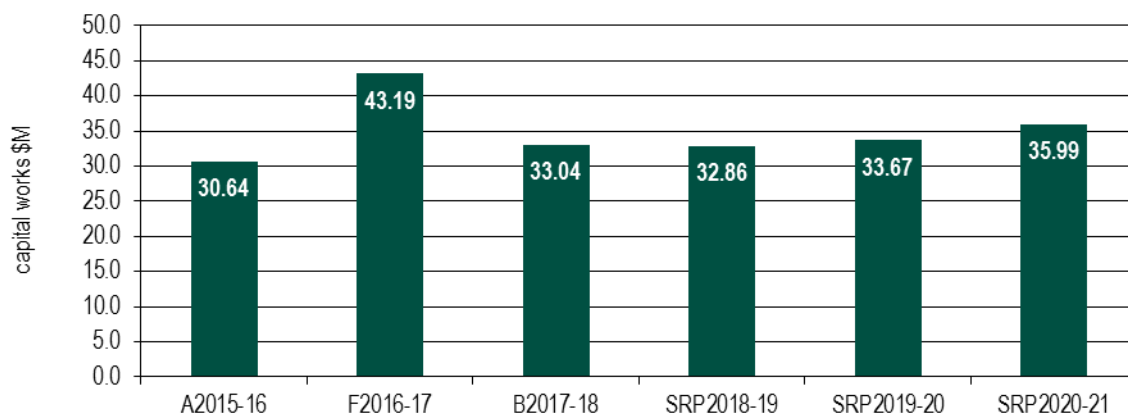
## 8.4 Cash and investments



Cash and investments are expected to decrease by \$4.1 million during the year to \$26.75 million as at 30 June 2018. This is due mainly to the proposed additional waste revenue being utilised to repay debt. (Cash and investments are forecast to be \$30.88 million as at 30 June 2017).

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

## 8.5 Capital works

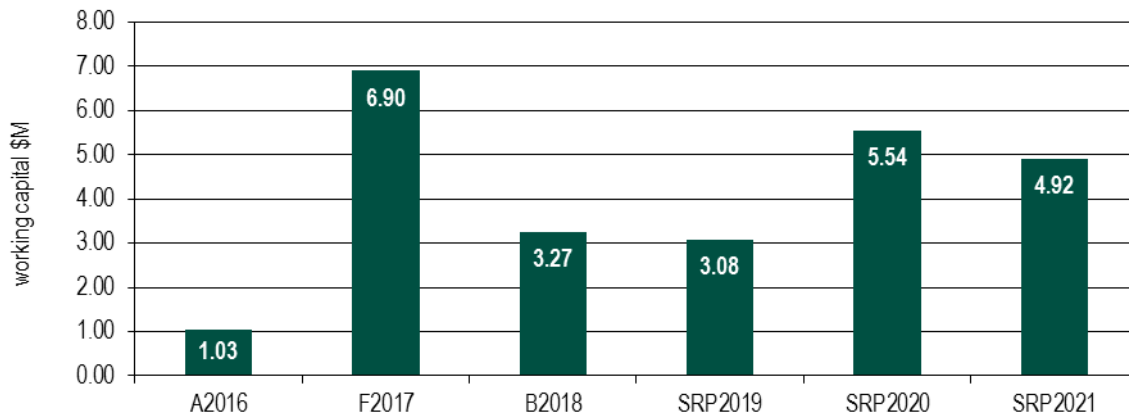


The capital works program for the 2017-18 year is expected to be \$33.04 million of which \$3 million relates to projects which will be carried forward from the 2016-17 year. Of the \$30.04 million of capital funding required, \$1.2 million will come from external grants, and \$4.3 million from monetary contributions, with the balance of \$27.55 million from Council cash. (Capital works is forecast to be \$43.19 million for the 2016-17 year).

Refer also Section 4 for the Statement of Capital Works and Section 12 for an analysis of the capital Budget.



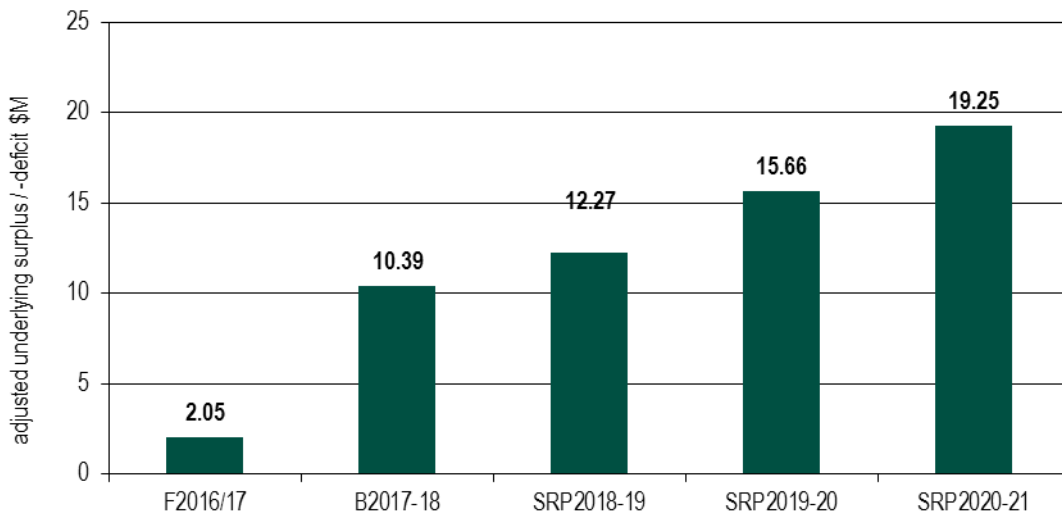
## 8.6 Liquidity



Council's liquidity position relies on the introduction of the proposed waste service charge. The high forecast position is due to loan funds of \$13.5 million being borrowed late in the financial year.

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

## 8.7 Adjusted Underlying Result

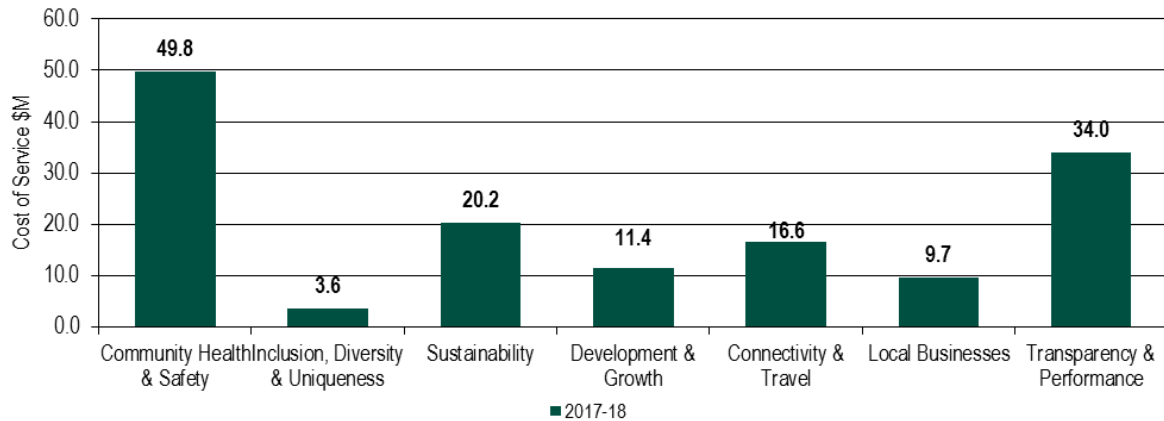


A high level Strategic Resource Plan for the years 2017-18 to 2020-21 has been developed to assist Council in adopting a draft Budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives as specified in the Council Plan. The adjusted underlying result, which is a measure of financial sustainability, shows an increasing surplus over the four year period.

Again, this result is reliant on the proposed waste service charge being introduced.

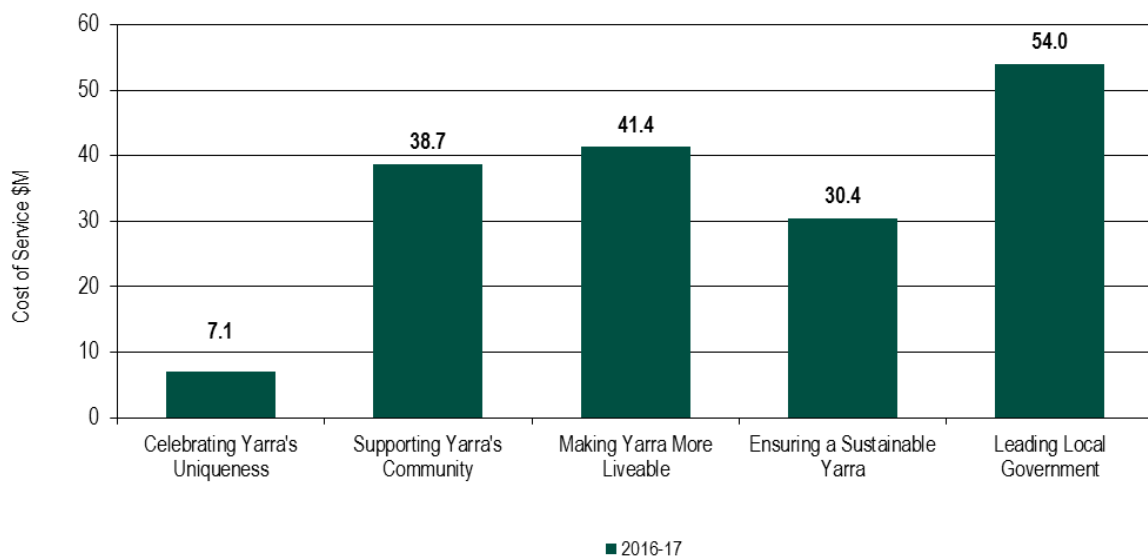
Refer Section 14 for more information on the Strategic Resource Plan.

## 8.8 Strategic objectives



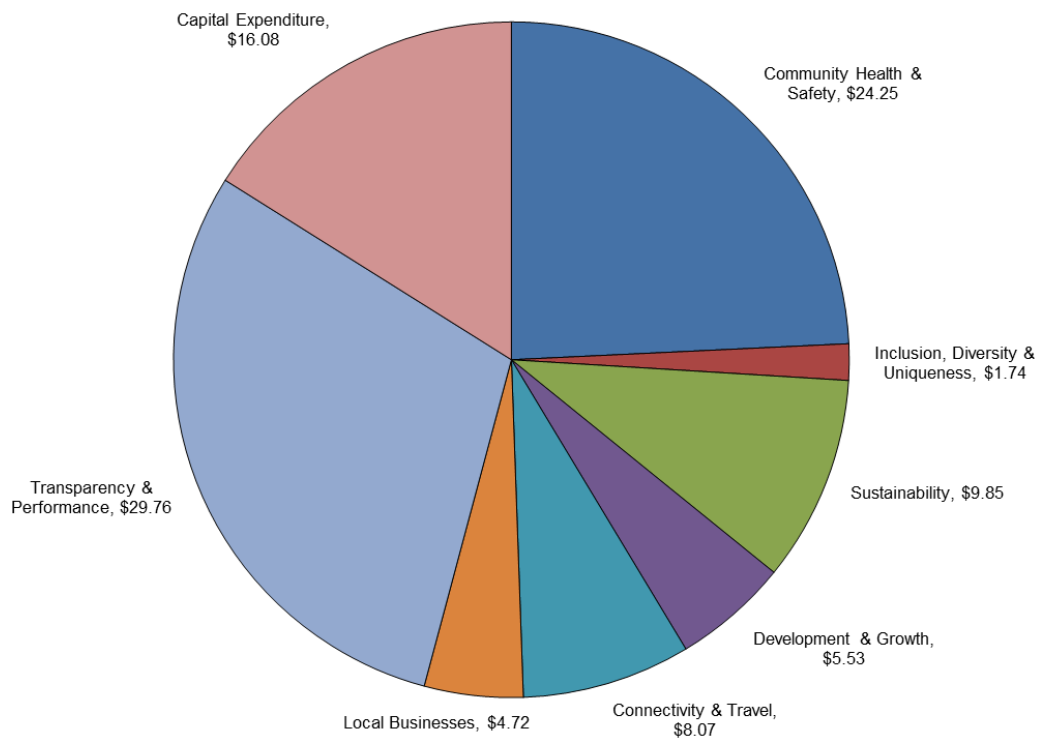
The Annual Budget includes a range of services and initiatives to be funded that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the Budget to achieve the strategic objectives as set out in the Council Plan for the 2017-18 year. The services were subject to review during 2016-17 in conjunction with the new Annual Plan.

The level of funding allocated to the 2016-17 services is shown below.



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

### 8.9 Council expenditure allocations



The above chart provides an indication of how Council allocates its expenditure across the main services that it delivers. It shows how much is allocated to each service area for every \$100 that Council spends.

### 9. Budget influences

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

#### Snapshot of Yarra

The City of Yarra is an inner metropolitan municipality which is home to a diverse community of people. Yarra is one of Australia's smallest inner city municipalities at 19.5 square kilometres, and features lively arts and entertainment precincts, vibrant shopping and café strips, and numerous sports and recreational facilities.

The City of Yarra was created in June 1994. The new municipality merged the former municipalities of: Collingwood; Richmond; Fitzroy; (including the annexed part of Carlton North); Northcote (Alphington & Fairfield: South of Heidelberg Road only).

Yarra is made up of three wards - Langridge Ward, Melba Ward and Nicholls Ward. Each ward has three Councillors who are democratically elected for a four-year term. Council is responsible for maintaining essential community infrastructure and delivers a wide range of services, including street cleaning, maintenance of parks and gardens, and home and community care to a diverse and eclectic community.

#### Population

Yarra has a population of 89,151 (at 30 June 2015) and a diverse community profile. Over the previous decade, the City's population had been growing at an average rate of 2.2%. Yarra's forecast population growth is about 1.58% each year over the next 18 years, predicted to reach an estimated population of 117,036 by 2036.

#### Cultural diversity

Yarra is a culturally and linguistically diverse municipality. Many different cultural groups live in Yarra and many different languages are spoken at home by residents.

#### Housing

Most Yarra residents (52%) live in medium density housing, while 26% occupy high density dwellings and 21% live in detached houses. House prices in Yarra have risen dramatically in recent years.

Yarra also has a significant amount of public housing, with 33% of Victoria's high-rise public housing located in Yarra in 2011. There are just under 5,000 public housing dwellings in the city and these make up 11% of Yarra's households, and 6% of all of Victoria's public housing stock.

#### Education and occupation

Overall, Yarra has a well-educated population. More Yarra residents hold a degree or higher qualification (45% of those 15 years or older) than the Greater Melbourne average (24%).

Employment rates among Yarra residents are relatively high, with at least 69% of residents aged 15 years and over (45,198 people) in the labour force. The main employment groups are professionals (43%), managers (15%) and clerical and administrative roles (12%).

#### Council Assets

Council manages approximately \$1,687 million worth of assets. Road and infrastructure includes 260 kilometres of road pavement, 491 kilometres of footpaths, 491 kilometres of kerb and channel, 170 kilometres of storm water pipes and 85 kilometres of laneways.

Council's community and recreation services requires for the management and upkeep of 161 buildings and structures. There are 3 Town Halls, 5 Libraries, 3 Swimming Pools & Recreation Centres, 3 neighbourhood houses, 10 childcare centres, 230 hectares of open space, 35 playgrounds and 15 sporting fields maintained annually.

### Budget implications

As a result of Yarra's demographic profile there are a number of Budget implications in the short and long term:

- Over time, the changing demographics of Yarra will continue to result in demand for different services and service levels. The long term Budgetary planning process needs to factor in these changes, particularly when considering capital infrastructure (like, for example: North Fitzroy Community Hub, GTV 9 community centre, new parks and open space, etc.) to support service delivery;
- The constant stream of higher density development in Yarra results in the need to replace infrastructure such as drains, pathways and other community facilities to cater for the higher density. These costs are generally funded from rates, while some are borne by developers. However, the income received from new dwellings does not fully offset the significant net infrastructure costs into the future; and
- More than 6% of ratepayers are entitled to the pensioner rebate. As pensioners are often asset rich but income poor, the adoption of significant rate increases has a real impact on the disposable income of a significant proportion of our community. Council has hardship provisions in place but these can impact on cash balances when large volumes of ratepayers are involved. In addition, Council provides services to older people such as 'Home Help' and 'Delivered Meals' which are subsidised.

### External influences

In preparing the 2017-18 Budget, a number of external influences have been taken into consideration, because they are likely to impact significantly on the services delivered by Council in the Budget period. These include:

- Consumer Price Index (CPI) increases on goods and services of 2% per annum;
- Administration of the Fire Services Property Levy which will continue to be collected by Council on behalf of the State Government;
- Cost Shifting occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time the funds received by local governments do not increase in line with real cost increases. Examples of services that are subject to Cost Shifting include school crossing supervision, Library services and Home and Community Care for aged residents. In all these services the level of payment received by Council from the State Government does not reflect the real cost of providing the service to the community;
- Introduction of the *Fair Go Rates* system which caps rate increases at 2% for 2017-18.
- Other state government imposed levies, including the Landfill Levy, which impose on Council.

### Internal influences

As well as external influences, there are also a number of internal influences that are expected to have a significant impact on the preparation of the 2017-18 Budget. These matters are set out below:

- Council must renegotiate a new Enterprise Bargaining Agreement during 2016-17 which is due for commencement on 1 July 2017;
- Council's obligations in regard to servicing debt funding under the current arrangement (Local Government Funding Vehicle) and modelling repayment levels over a longer term to support cash flow requirements in earlier years ensuring appropriate liquidity levels,
- Maintaining and improving existing services to meet competing demands;
- Appropriate staffing levels to support services;
- Above CPI increases in the cost of raw materials and some contract expenditures; and
- The costs of upgrading and maintaining Council infrastructure to meet community expectations.

### Budget principles

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

- Existing fees and charges to be increased in line with CPI, market level or service cost increases, concession fees to be maintained;
- Grants to be based on confirmed funding levels;
- New revenue sources to be identified where possible;
- Service levels to be maintained at 2016-17 levels with an emphasis on innovation, efficiency and continuous improvement;
- Salaries and wages to be increased in line with the wage cost index;
- Construction and material costs to increase in line with, or in some instances higher than, CPI;
- New initiatives or new employee proposals which are not cost neutral to be justified through a business case;
- Life-cycle costs arising from completed 2016-17 capital projects to be included.

### Long term strategies

The Budget includes consideration of a number of long term strategies and contextual information to assist Council to prepare the Budget in a proper financial management context. These include:

- A Strategic Resource Plan for 2017-18 to 2020-21 (section 14);
- Rating Information (section 15); and

Other Strategies (section 16) including borrowings and asset management.

## 10. Analysis of operating Budget

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

### 10.1 Budgeted income statement

	Ref	Forecast Actual 2016-17 \$'000	Budget 2017-18 \$'000	Variance \$'000
Total income	10.2	178,427	190,421	11,994
Total expenses	10.3	(169,045)	(174,537)	(5,492)
<b>Surplus (deficit) for the year</b>		<b>9,382</b>	<b>15,884</b>	<b>6,502</b>
Grants – capital non-recurrent	10.2.6	(3,036)	(1,195)	1,841
Capital contributions - other sources	10.2.4	(4,300)	(4,300)	-
<b>Adjusted underlying surplus (deficit)</b>	<b>10.1.1</b>	<b>2,046</b>	<b>10,389</b>	<b>8,343</b>

#### 10.1.1 Adjusted underlying surplus (\$8.34 million increase)

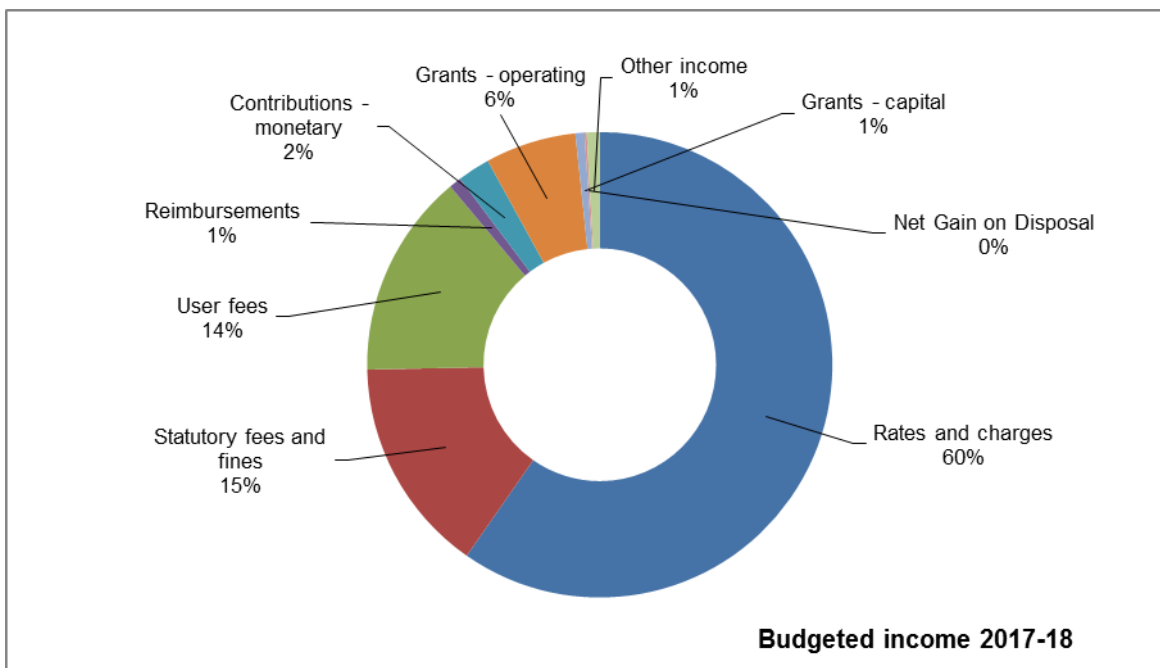
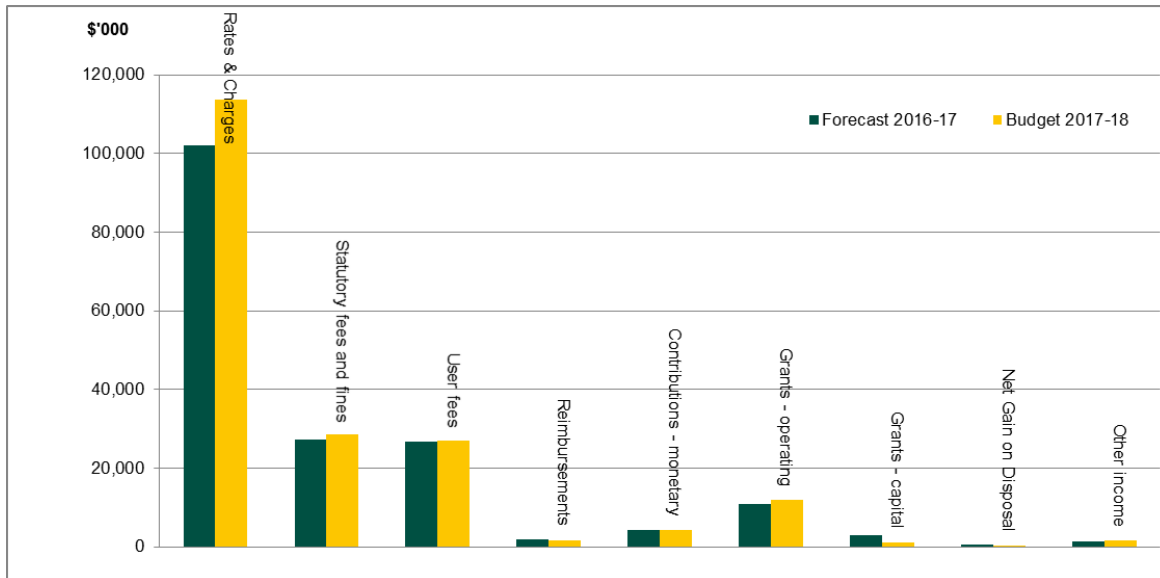
The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result. The adjusted underlying result for the 2017-18 year is a surplus of \$10.39 million which is an increase of \$8.34 million from the 2016-17 year. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes which are non-recurrent and capital contributions from other sources. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year.

The surplus has increased due to the proposed waste service charge, which is anticipated to generate an additional \$8.5 million of revenue.

### 10.2 Income

Income Types	Ref	Forecast Actual 2016-17 \$'000	Budget 2017-18 \$'000	Variance Fav/(UnFav) \$'000
Rates and charges	10.2.1	101,989	113,658	11,669
Statutory fees and fines	10.2.2	27,393	28,534	1,141
User fees	10.2.3	26,830	27,064	234
Reimbursements	10.2.4	1,844	1,640	(204)
Contributions - monetary	10.2.5	4,300	4,300	-
Grants - operating	5.1.1	10,930	12,023	1,093
Grants - capital	5.1.2	3,036	1,195	(1,841)
Net gain on disposal of property, infrastructure, plant & equipment	10.2.6	705	300	(405)
Other income	10.2.7	1,400	1,707	307
<b>Total income</b>		<b>178,427</b>	<b>190,421</b>	<b>11,994</b>

## Yarra City Council – Draft Budget 2017-18



### 10.2.1 Rates and charges (\$11.67 million increase)

It is proposed that income raised by all rates and charges be increased by \$11.67 million to \$113.66 million. This includes an increase in general rates of 2.0% and forecast supplementary rates of \$1.1 million. A proposed new waste charge has also been included to reflect the full cost recovery of the service. This would generate an additional \$8.5 million of revenue for Council to ensure Council's long term financial sustainability.

Section 7 – Rates and Charges - includes a more detailed analysis of the rates and charges to be levied for 2017-18 and the rates and charges information specifically required by the Regulations.

### 10.2.2 Statutory fees and fines (\$1.14 million increase)

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, *Public Health and Wellbeing Act 2008* registrations and parking fines. Increases in statutory fees are made in accordance with legislative requirements.

Statutory fees are forecast to increase by \$1.14 million compared with 2016-17.

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



### **10.2.3 User fees (\$0.23 million increase)**

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include separate rating schemes, use of leisure, entertainment and other community facilities and the provision of human services such as family day care and home help services. In setting the Budget, the key principle of determining the level of user charges has been to ensure that increases are reflective of the increase in service costs.

User charges are projected to increase by \$0.23 million over 2016-17. The main area contributing to the increase is leisure services (\$0.25 million) due to expected increased patronage of Council facilities. In addition, Council plans to ensure that user charges for all areas are in line with expected inflationary trends over the Budget period to maintain parity between user charges and the costs of service delivery.

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

### **10.2.4 Reimbursements (\$0.20 million decrease)**

Reimbursements relate to payments made to Council for items such as reinstatement works, cleaning, legal costs and other items and is forecast to be \$1.64 million for 2017-18. This is a decrease of \$0.20 million compared with 2016-17.

### **10.2.5 Contributions - monetary (no change)**

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

Contributions are projected to remain the same as the 2016-17 financial year.

### **10.2.6 Net gain on disposal of property, infrastructure, plant and equipment (\$0.41 million decrease)**

The net gain from the disposal of Council assets is forecast to be \$0.30 million for 2017-18 and relate mainly to the planned cyclical replacement of part of the plant and vehicle fleet

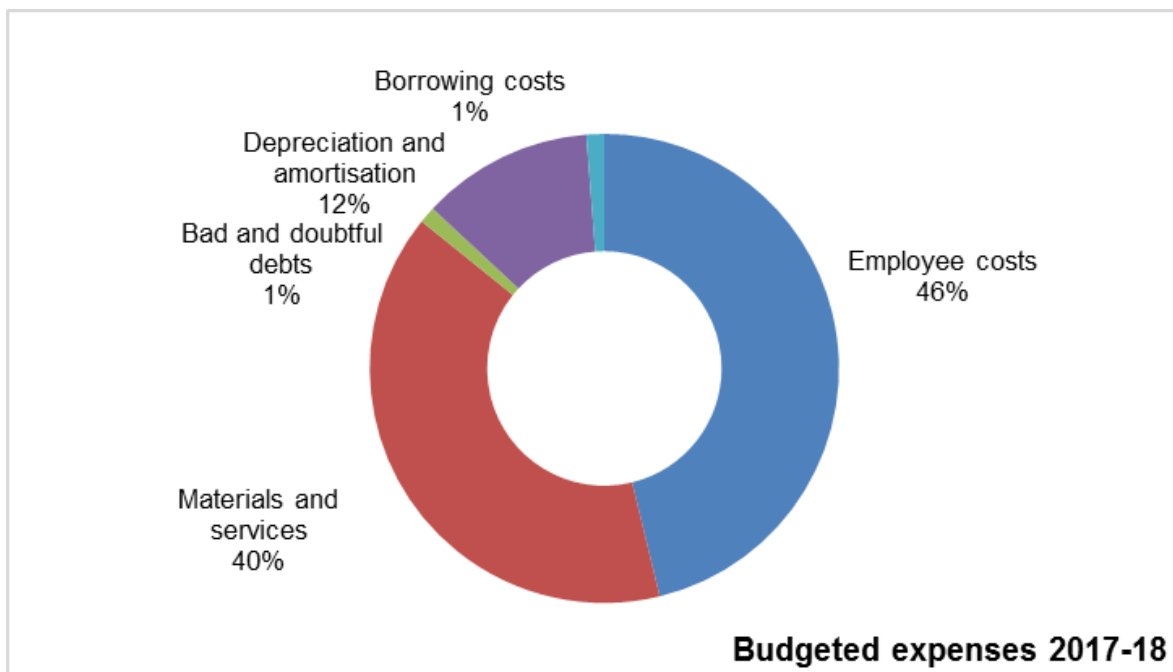
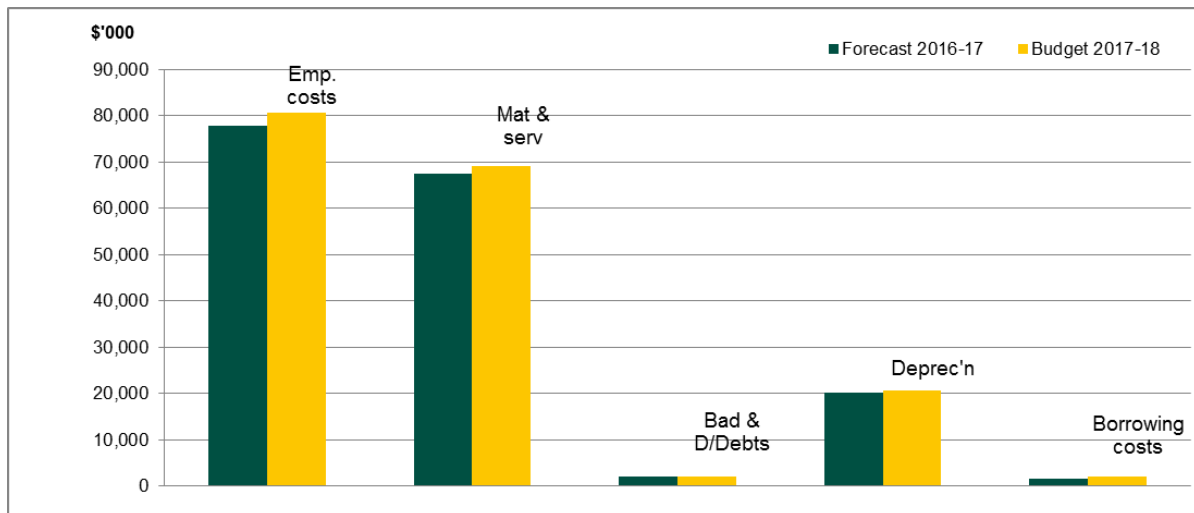
### **10.2.7 Other income (\$0.31 million increase)**

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

Other income is forecast to increase by \$0.31 million compared with 2016-17. This is mainly due to additional interest that is expected on investments.

### 10.3 Expenses

Expense Types	Ref	Forecast Actual 2016-17 \$'000	Budget 2017-18 \$'000	Variance Fav/(Unfav) \$'000
Employee costs	10.3.1	77,873	80,639	2,766
Materials and services	10.3.2	67,391	69,085	1,694
Bad and doubtful debts	10.3.3	2,040	2,010	(30)
Depreciation and amortisation	10.3.4	20,230	20,664	434
Borrowing costs	10.3.5	1,511	2,139	628
<b>Total expenses</b>		<b>169,045</b>	<b>174,537</b>	<b>5,492</b>



### 10.3.1 Employee costs (\$2.77 million increase)

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

Employee costs are forecast to increase by 3.6% or \$2.77 million compared with 2016-17. This increase relates to three key factors:

- Renegotiation of Council's Enterprise Bargaining Agreement (EBA);
- Anticipated non EBA wages growth due mainly to small increases in staff in response to increased community demand for Council services.

A summary of human resource expenditure categorised according to the organisational structure of Council is outlined in the Statement of Human Resources in Section 3.

### 10.3.2 Materials and services (\$1.69 million increase)

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to increase by \$1.69 million compared with 2016-17.

The increase is mainly due to contract increases in line with CPI as well as other small increases for service provision.

A new initiative for Council will be the electronic transmission of Council meetings commencing during 2017-18.

### 10.3.3 Bad and doubtful debts (\$0.03 million decrease)

Bad and doubtful debts is projected decrease slightly by \$0.03 million compared with 2016-17. This is due to increased debt recovery within Council.

### 10.3.4 Depreciation and amortisation (\$0.43 million increase)

Depreciation is an accounting measure which attempts to allocate the consumption of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. The increase of \$0.43 million for 2017-18 is due mainly to the completion of the 2016-17 capital works program and the full year effect of depreciation on the 2016-17 capital works program. Refer to Section 6. 'Analysis of Capital Budget' for a more detailed analysis of Council's capital works program for the 2017-18 year.

### 10.3.5 Borrowing costs (\$0.63 million increase)

Borrowing costs relate to interest charged by financial institutions on funds borrowed. The increase in borrowing costs results from the existing borrowings of \$46 million.

## 11. Analysis of Budgeted cash position

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

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

- **Operating activities** - Refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt
- **Investing activities** - Refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment
- **Financing activities** - Refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations. These activities also include repayment of the principal component of loan repayments for the year.

## 11.1 Budgeted cash flow statement

	Ref	Forecast Actual 2016-17 \$'000	Budget 2017-18 \$'000	Variance \$'000
<b>Cash flows from operating activities</b>	11.1.1			
<i>Receipts</i>				
Rates and charges		101,479	112,708	11,229
User fees and fines		52,182	53,494	1,312
Grants - operating		10,930	12,023	1,093
Grants - capital		3,036	1,195	(1,841)
Interest		469	500	31
Other receipts		7,075	7,147	72
		<b>175,171</b>	<b>187,067</b>	<b>11,896</b>
<i>Payments</i>				
Employee costs		(75,926)	(80,142)	(4,216)
Other payments		(67,391)	(69,085)	(1,694)
		<b>(143,317)</b>	<b>(149,227)</b>	<b>(5,910)</b>
<b>Net cash provided by operating activities</b>		<b>31,854</b>	<b>37,840</b>	<b>5,986</b>
<b>Cash flows from investing activities</b>	11.1.2			
Payments for property, infrastructure, plant & equip.		(36,715)	(33,040)	3,675
Proceeds from sale of property, infrastructure, plant & equipment		1,205	800	(405)
<b>Net cash used in investing activities</b>		<b>(35,510)</b>	<b>(32,240)</b>	<b>3,270</b>
<b>Cash flows from financing activities</b>	11.1.3			
Finance costs		(1,511)	(2,139)	(628)
Proceeds from borrowings		13,500	-	(13,500)
Repayment of borrowings		-	(7,591)	(7,591)
<b>Net cash provided by/(used in) financing activities</b>		<b>11,989</b>	<b>(9,730)</b>	<b>(21,719)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>8,333</b>	<b>(4,130)</b>	<b>(12,463)</b>
Cash and cash equivalents at the beginning of the year		22,544	30,877	8,333
<b>Cash and cash equivalents at end of the year</b>	11.1.4	<b>30,877</b>	<b>26,747</b>	<b>(4,130)</b>

### 11.1.1 Operating activities (\$5.99 million increase)

The increase in cash inflows from operating activities is due mainly to the increase in rates and charges including the proposed waste charges to be received when compared with 2016-17.

The net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement.

## Yarra City Council – Draft Budget 2017-18

The Budgeted operating result is reconciled to Budgeted cash flows available from operating activities as set out in the following table.

	Forecast Actual 2016-2017 \$'000	Budget 2017-2018 \$'000	Variance \$'000
<b>Surplus (deficit) for the year</b>	<b>9,382</b>	<b>15,884</b>	6,502
Depreciation	20,230	20,664	434
Loss (gain) on disposal of property, infrastructure, plant & equipment	(705)	(300)	405
Finance costs	1,511	2,139	628
Net movement in current assets and liabilities	1,436	(547)	(1,983)
<b>Cash flows available from operating activities</b>	<b>31,854</b>	<b>37,840</b>	5,986

### 11.1.2 Investing activities (\$3.27 million decrease)

The decrease in payments for investing activities represents the planned decrease in capital works expenditure disclosed in Section 10 of this Budget report. Proceeds from sale of assets are also forecast to decrease by \$0.41 million for reduced sale of vehicles throughout 2017-18 from 2016-17.

### 11.1.3 Financing activities (\$21.72 million decrease)

The large decrease is due to the receipt of loan funds in 2016-17 and not additional loan funds in 2017-18, as well as the repayment of borrowings in 2017-18. This was reflected in Council's Strategic Plan.

### 11.1.4 Cash and cash equivalents at end of the year (\$4.13 million decrease)

Overall, total cash and investments is forecast to decrease by \$4.13 million to \$26.75 million as at 30 June 2018, reflecting Council's strategy of principal debt reduction.

## 11.2 Restricted and unrestricted cash and investments

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The Budgeted cash flow statement above indicates that Council is estimating at 30 June 2018 it will have cash and investments of \$26.75 million, which has been restricted as shown in the following table.

	Ref	Forecast Actual 2016-17 \$'000	Budget 2017-18 \$'000	Variance \$'000
<b>Total cash and investments</b>		<b>30,877</b>	<b>26,747</b>	(4,130)
Restricted cash and investments				
- Cash held to fund carry forward capital works	11.2.1	(6,325)	(3,000)	3,325
- Trust funds and deposits		(2,000)	(2,000)	-
<b>Unrestricted cash and investments</b>	11.2.2	<b>22,552</b>	<b>21,747</b>	<b>(805)</b>
- Discretionary reserves	11.2.3	(20,179)	(20,179)	-
<b>Unrestricted cash adjusted for discretionary reserves</b>	11.2.4	<b>2,373</b>	<b>1,568</b>	<b>(805)</b>

### 11.2.1 Cash held to fund carry forward capital works (\$3 million)

There is \$3 million cash held to fund carry forward works at 30 June 2016, as the 2017-18 capital works Budget includes \$3 million for carry-forward capital works projects. Section 6.2 contains further details on capital works funding.

### **11.2.2 Unrestricted cash and investments (\$21.75 million)**

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

### **11.2.3 Discretionary reserves (\$20.18 million)**

These funds are shown as discretionary reserves as, although not restricted by a statutory purpose, has a requirement to fund projects from these reserves. At the present time, these reserves are not cash backed.

### **11.2.4 Unrestricted cash adjusted for discretionary reserves (\$1.57 million)**

These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, unexpected short term needs and any Budget commitments which will be expended in the following year such as grants and contributions.

## 12. Analysis of Capital Budget

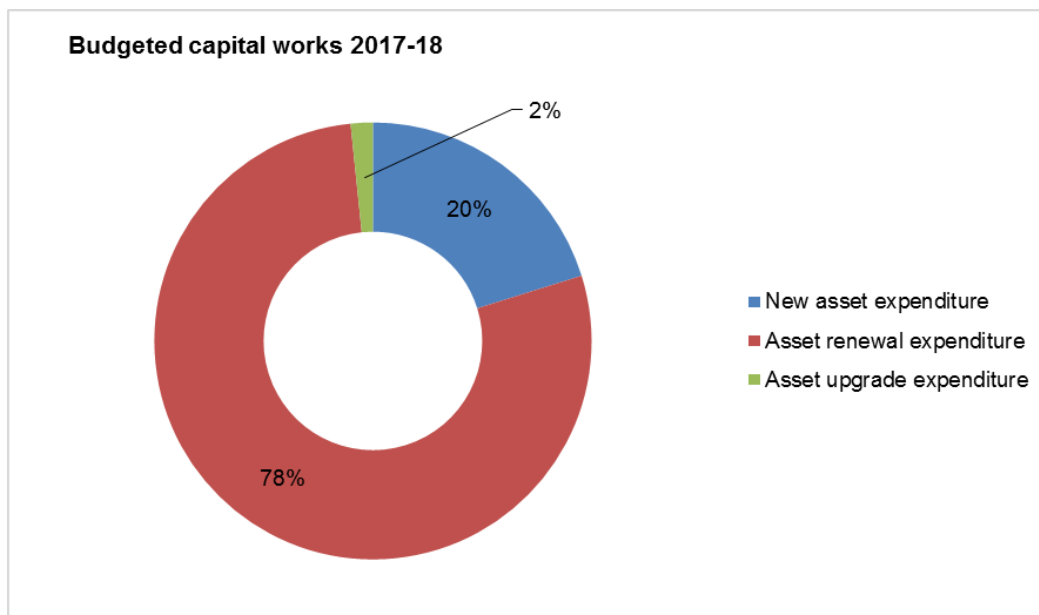
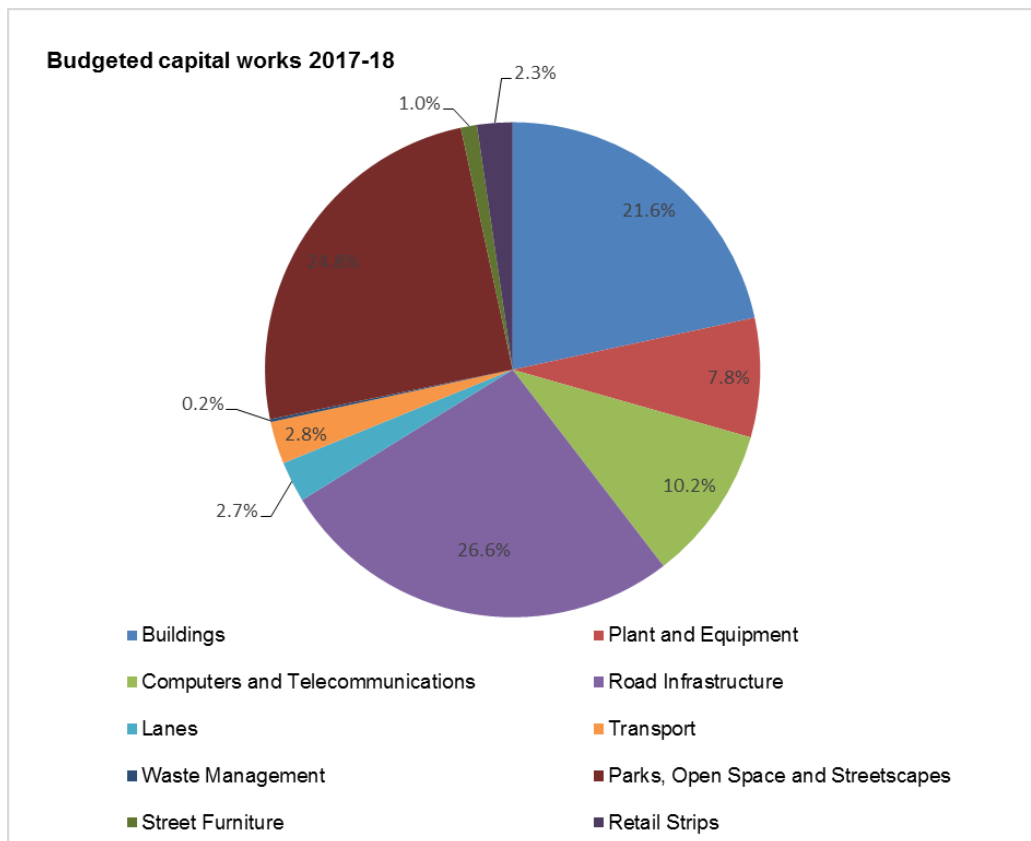
This section analyses the proposed capital works expenditure Budget for the 2017-18 year and the sources of funding for the capital Budget. Further detail on the capital works program can be found in Section 6.

### 12.1 Capital works expenditure

Capital Works Areas	Ref	Forecast Actual 2016-17 \$'000	Budget 2017-18 \$'000	Variance \$'000
<b>Works carried forward</b>	12.1.1			
<b>Property</b>				
Buildings		4,780	-	(4,780)
<b>Total buildings</b>		<b>4,780</b>	<b>-</b>	<b>(4,780)</b>
<b>Total property</b>		<b>4,780</b>	<b>-</b>	<b>(4,780)</b>
<b>Plant and equipment</b>				
Plant, machinery and equipment		-	200	200
Computers and telecommunications		290	820	530
<b>Total plant and equipment</b>		<b>290</b>	<b>1,020</b>	<b>730</b>
<b>Infrastructure</b>				
Parks, open space and streetscapes		1,255	1,005	(250)
<b>Total infrastructure</b>		<b>1,255</b>	<b>1,005</b>	<b>(250)</b>
<b>Provisional Carry Forwards</b>				
Provisional Carry Forwards		-	975	975
<b>Total provisional carry forwards</b>		<b>-</b>	<b>975</b>	<b>975</b>
<b>Total works carried forward</b>		<b>6,325</b>	<b>3,000</b>	<b>(3,325)</b>
<b>2017-18 Program</b>				
<b>Property</b>	12.1.2			
Buildings		13,026	6,824	(6,202)
<b>Total buildings</b>		<b>13,026</b>	<b>6,824</b>	<b>(6,202)</b>
<b>Total property</b>		<b>13,026</b>	<b>6,824</b>	<b>(6,202)</b>
<b>Plant and equipment</b>	12.1.3			
Plant, machinery and equipment		2,178	2,257	79
Computers and telecommunications		3,388	2,387	(1,001)
<b>Total plant and equipment</b>		<b>5,566</b>	<b>4,644</b>	<b>(922)</b>
<b>Infrastructure</b>	12.1.4			
Roads		7,564	8,396	832
Bridges		50	-	(50)
Lanes		891	842	(49)
Transport		2,792	872	(1,920)
Waste management		60	60	-
Parks, open space and streetscapes		6,415	6,836	421
Street Furniture		75	330	255
Retail Strips		430	730	300
Priority Projects		-	506	506
<b>Total infrastructure</b>		<b>18,277</b>	<b>18,572</b>	<b>295</b>
<b>Total 2017-18 Program</b>		<b>36,869</b>	<b>30,040</b>	<b>(6,829)</b>
<b>Total capital works expenditure</b>		<b>43,194</b>	<b>33,040</b>	<b>(10,154)</b>
<b>Represented by:</b>				
<b>New asset expenditure</b>	12.1.5	15,419	6,666	(8,753)
<b>Asset renewal expenditure</b>	12.1.5	25,002	25,835	833
<b>Asset upgrade expenditure</b>	12.1.5	2,773	539	(2,234)
<b>Total capital works expenditure</b>		<b>43,194</b>	<b>33,040</b>	<b>(10,154)</b>



## Yarra City Council – Draft Budget 2017-18



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

### **12.1.1 Carried forward works (\$3 million)**

At the end of each financial year there are projects which are either incomplete or not commenced due to factors including planning issues, weather delays and extended consultation. For the 2016-17 year it is forecast that \$3 million of capital works will be incomplete and be carried forward into the 2017-18 year. The more significant projects include Rushall Reserve, the Merri Creek Trail – Coulson Reserve Park and the Asset Software System.

### **12.1.2 Property (\$6.82 million)**

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

For the 2017-18 year, \$6.82 million will be expended on building and building improvement projects. The more significant projects include roof replacement and other works at the Fitzroy Town Hall (\$2.08 million), roof works at the Collingwood Town Hall (\$0.72 million) and compliance works for disability access and other works at the Richmond Town Hall (\$0.72 million).

### **12.1.3 Plant and equipment (\$4.64 million)**

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

For the 2017-18 year, \$4.64 million will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$1.14 million), upgrade and replacement of information technology (\$2.39 million) and library material purchases (\$0.59 million).

### **12.1.4 Infrastructure (\$18.57 million)**

Infrastructure includes roads, bridges, lanes, transport, recreation, leisure and community facilities, parks, open space and streetscapes, and other structures.

For the 2017-18 year, \$8.4 million will be expended on road projects. The more significant projects include road resheeting works (\$4.23 million), footpath works (\$1.38 million), kerb and channel works (\$1.37 million), and drainage (\$0.86 million).

\$0.84 million will be expended on lanes. This involves renewal works on a number of right of ways within the City.

\$0.87 million will be expended on transport. The more significant of these include spot safety works (\$0.15 million) and the installation of Copenhagen bicycle lanes in Wellington Street (\$0.5 million).

\$6.84 million will be expended on parks, open space and streetscapes, including \$3.24 million for the open space reserve, \$0.74 million for the renewal of the athletics track at the George Knott Reserve, \$0.62 million for irrigation works at Darling Gardens, \$0.45 million for construction of a new local park in Abbotsford, and \$0.4 million for a playground at Edinburgh Gardens.

Other infrastructure expenditure includes \$0.6 million on waste management and \$0.33 million on street furniture, and \$0.73 million retail strips (including Activity Centres Design program and the Victoria Street Activity Centre), and \$0.5 million of priority projects.

### **12.1.5 Asset renewal (\$25.83 million), new assets (\$6.67 million), and upgrade (\$0.539 million)**

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

## 12.2 Funding sources

Sources of funding	Ref	Forecast Actual 2016-17 \$'000	Budget 2017-18 \$'000	Variance \$'000
<b>Works carried forward</b>				
<i>Current year funding</i>				
Council cash		6,325	3,000	(3,325)
<b>Total works carried forward</b>	12.2.1	<b>6,325</b>	<b>3,000</b>	<b>(3,325)</b>
<b>New works</b>				
<i>Current year funding</i>				
Grants	12.2.2	3,036	1,195	(1,841)
Contributions		4,300	4,300	-
Borrowings		13,500	-	(13,500)
Council cash	12.2.3	16,033	24,545	8,512
<b>Total new works</b>		<b>36,869</b>	<b>30,040</b>	<b>(6,829)</b>
<b>Total funding sources</b>		<b>43,194</b>	<b>33,040</b>	<b>(10,154)</b>

Source: Section 6

#### 12.2.1 Carried forward works (\$3 million)

At the end of each financial year there are projects which are either incomplete or not commenced due to factors including planning issues, weather delays and extended consultation. For the 2016-17 year it is forecast that \$3 million of capital works will be incomplete and be carried forward into the 2017-18 year. The more significant projects include Rushall Reserve, the Merri Creek Trail – Coulson Reserve Park and the Asset Software System.

#### 12.2.2 Grants - capital (\$1.2 million)

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Significant grants and contributions are Budgeted to be received for the Roads to Recovery projects (\$0.62 million), and for local roads (\$0.41 million).

#### 12.2.3 Council cash - operations (\$24.55 million)

Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$24.55 million will be generated from operations to fund the 2017-18 capital works program.

#### 12.2.4 Council cash - proceeds from sale of assets (\$0.80 million)

Proceeds from sale of assets include motor vehicle sales in accordance with Council's fleet renewal policy of \$0.80 million.

#### 12.2.5 Council cash - reserve cash and investments (\$4.3 million)

Council is budgeting to receive \$4.3 million in open space contributions during 2017-18. These will be used to fund \$4.3 million of open space projects during the year.

### 13. Analysis of Budgeted financial position

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

#### 13.1 Budgeted balance sheet

	Ref	Forecast Actual 2017 \$'000	Budget 2018 \$'000	Variance \$'000
<b>Current assets</b>	13.1.1			
Cash and cash equivalents		30,877	26,747	(4,130)
Trade and other receivables		14,734	15,778	1,044
Other assets		826	826	-
<b>Total current assets</b>		<b>46,437</b>	<b>43,351</b>	<b>(3,086)</b>
<b>Non-current assets</b>	13.1.1			
Trade and other receivables		255	255	-
Property, infrastructure, plant and equipment		1,686,699	1,748,914	62,215
<b>Total non-current assets</b>		<b>1,686,954</b>	<b>1,749,169</b>	<b>62,215</b>
<b>Total assets</b>		<b>1,733,391</b>	<b>1,792,520</b>	<b>59,129</b>
<b>Current liabilities</b>	13.1.2			
Trade and other payables		17,534	17,534	-
Trust funds and deposits		6,195	6,195	-
Provisions		14,718	15,215	(497)
Interest-bearing loans and borrowings		1,091	1,142	(51)
<b>Total current liabilities</b>		<b>39,538</b>	<b>40,086</b>	<b>(548)</b>
<b>Non-current liabilities</b>	13.1.2			
Provisions		1,416	1,416	-
Interest-bearing loans and borrowings		44,909	37,267	7,642
Other Liabilities		585	585	-
<b>Total non-current liabilities</b>		<b>46,910</b>	<b>39,268</b>	<b>7,642</b>
<b>Total liabilities</b>		<b>86,448</b>	<b>79,354</b>	<b>7,094</b>
<b>Net assets</b>		<b>1,646,943</b>	<b>1,713,166</b>	<b>66,223</b>
<b>Equity</b>	13.1.4			
Accumulated surplus		591,130	607,014	15,884
Reserves		1,055,813	1,106,152	50,339
<b>Total equity</b>		<b>1,646,943</b>	<b>1,713,166</b>	<b>66,223</b>

##### 13.1.1 Current Assets (\$3.1 million decrease) and Non-Current Assets (\$62.2 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to decrease by \$4.1 million during the year mainly to fund the capital works program during the year and to repay debt.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are expected to increase based on assumptions used to predict debtor balances by the end of year.

Other assets includes items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council's services and other revenues due to be received in the next 12 months.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc which has been built up by Council over many

years. The \$62.2 million increase in this balance is attributable to the net result of the capital works program (\$30.04 million of new assets), less depreciation of assets (\$21 million) and plus the revaluation of Council assets which occurs by the end of the financial year (\$50.339 million).

### 13.1.2 Current Liabilities (\$0.5 million increase) and Non-Current Liabilities (\$7.6 million decrease)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to reduce marginally on 2016-17 levels.

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

Interest-bearing loans and borrowings are borrowings of Council. Council is budgeting to repay loan principal of \$7.6 million over the year.

### 13.1.3 Working Capital (\$3.6 million decrease)

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

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

	Forecast Actual 2017 \$'000	Budget 2018 \$'000	Variance \$'000
<b>Current assets</b>	46,437	43,351	(3,086)
<b>Current liabilities</b>	39,538	40,086	(548)
<b>Working capital</b>	6,899	3,265	(3,634)
Restricted cash and investment current assets			
- Statutory reserves	-	-	-
- Cash used to fund carry forward capital works	(6,325)	(3,000)	3,325
- Trust funds and deposits	(2,000)	(2,000)	-
<b>Unrestricted working capital</b>	<b>(1,426)</b>	<b>(1,735)</b>	<b>(309)</b>

In addition to the restricted cash shown above, Council is also projecting to hold \$20.2 million in discretionary reserves at 30 June 2018. Although not restricted by a statutory purpose, Council has not yet made decisions regarding the future use of these funds as they are not currently cash backed.

### 13.1.4 Equity (\$66.2 million increase)

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

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time.

### 13.2 Key assumptions

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

- A total of 99% of total rates and charges raised will be collected in the 2017-18 year (2016-17: 99% forecast actual)
- Debtors and creditors to remain consistent with 2016-17 levels
- Employee entitlements to be increased by the anticipated Collective Agreement outcome offset by the impact of more active management of leave entitlements of staff
- Repayment of loan principal to be \$7.6 million
- Total capital expenditure to be \$30 million

## Long Term Strategies

This section includes the following analysis and information

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

## 14. Strategic resource plan

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

### 14.1 Plan development

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

Council has prepared a SRP for the four years 2017-18 to 2020-21 as part of its ongoing financial planning to assist in adopting a Budget within a longer term framework. The SRP takes the strategic objectives and strategies as specified in the Council Plan and expresses them in financial terms for the next four years.

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

- Maintain existing service levels
- Achieve consistent operating surpluses over the next 4 years
- Maintain a capital expenditure program of at least \$30 million per annum
- Achieve a balanced Budget on a cash basis
- Reduce debt
- Build cash to cash back reserves.

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

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

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

### 14.2 Financial resources

The following table summarises the key financial results for the next four years as set out in the SRP for years 2017-18 to 2020-21. Section 3 includes a more detailed analysis of the financial resources to be used over the four year period.

Indicator	Forecast	Budget	Strategic Resource Plan			Trend
	Actual		Projections			
	2016-17	2017-18	2018-19	2019-20	2020-21	+/-
	\$'000	\$'000	\$'000	\$'000	\$'000	
Surplus/(deficit) for the year	9,382	15,884	17,780	21,190	24,806	+
Adjusted underlying result	2,046	10,389	12,273	15,659	19,250	+
Cash and investments balance	30,877	26,747	26,124	28,081	31,293	+
Cash flows from operations	31,854	37,840	41,608	45,355	49,308	+
Capital works expenditure	43,194	33,040	32,858	33,666	35,992	+

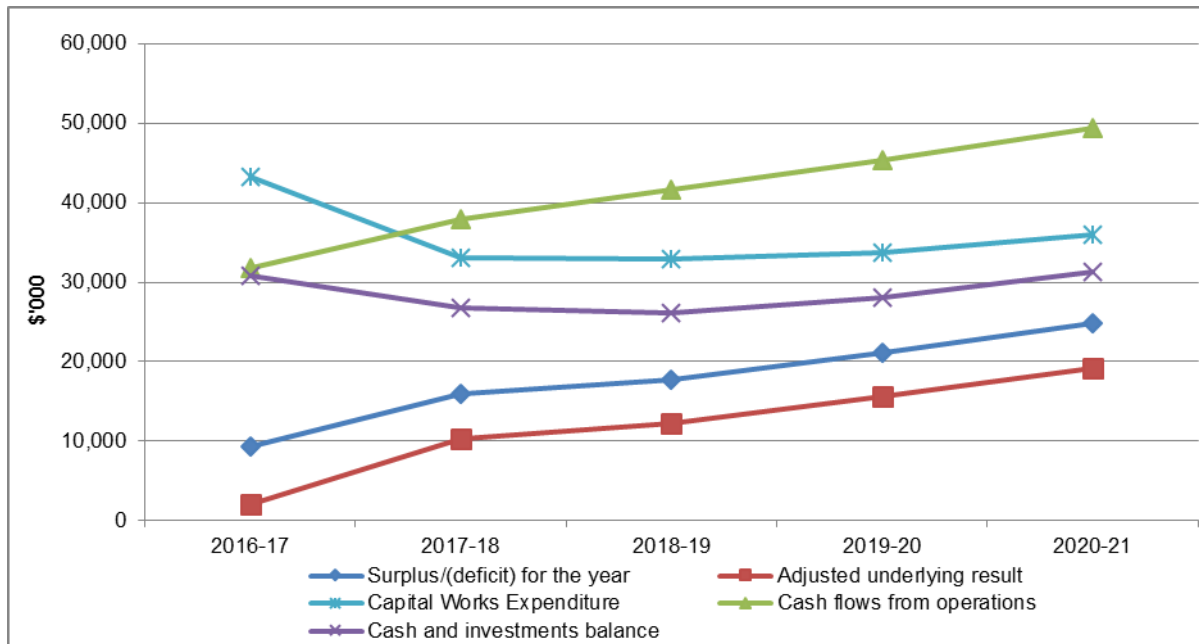
Key to Forecast Trend:

- + 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



## Yarra City Council – Draft Budget 2017-18

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



The key outcomes of the SRP are as follows:

- **Financial sustainability (Section 11)** - Cash and investments is forecast to increase over the four year period from \$26.7 million to \$31.3 million, which indicates a favourable Budget on a cash basis in each year.
- **Rating levels (Section 15)** – Modest rate increases are forecast over the four years at an average of 2.0%. A waste service charge is also proposed to be introduced.
- **Service delivery strategy (Section 16)** – Service levels have been maintained throughout the four year period. Operating surpluses are forecast in each of the 4 years of the SRP and, excluding the effects of capital items such as capital grants and contributions, the adjusted underlying result is also an increasing surplus over the four year period. The underlying result is a measure of financial sustainability and is an important measure as once-off capital items can often mask the operating result.
- **Borrowing strategy (Section 16)** – Borrowings are forecast to reduce from \$46.0 million to \$13.2 million over the four year period. No additional borrowings are planned over the 4 years. Council has a \$32.5 million interest only loan due to be repaid in 2020-21.
- **Infrastructure strategy (Section 16)** - Capital expenditure over the four year period will total \$135.56 million at an average of \$33.89 million per year.

## 15. Rating information

This section contains information on Council's past and foreshadowed rating levels along with Council's rating structure and the impact of changes in property valuations. This section should be read in conjunction with Council's Rating Strategy and proposed waste service charge policy which is available in Appendix A.

### Rating context

In developing the Strategic Resource Plan (referred to in Section 14.), rates and charges were identified as an important source of revenue, accounting for 59.7% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The 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 Yarra community.

### Future Rates and Charges

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

Year	General Rate Increase %	Proposed Garbage Charge Increase %	Total Rates and Charges Raised \$'000
2016-17	2.50	0.00	101,989
2017-18	2.00	Introduced	113,658
2018-19	2.00	4.00	117,711
2019-20	2.00	4.00	121,852
2020-21	2.00	4.00	126,083

## Rating structure

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

- Property values, which form the central basis of rating under the Local Government Act 1989;
- A 'user pays' component to reflect usage of certain services provided by Council, such as waste services.

Council applies the Net Annual Value (NAV) basis for rating which provides an equitable distribution of the rate burden for an inner-urban municipality such as Yarra, which has a high incidence of rental property.

Adoption of an alternative valuation/rating basis would require major re-education and potentially result in a significant redistribution of the rate burden, and undesirable implications for the community.

The rating strategy is premised on the utilisation of social equity mechanisms such as rebates and concessions as the most appropriate method of addressing the income-based issues of individual ratepayers.

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

Rate type	How applied	2016-17	2017-18	Total Raised \$000	Change
General rates	Cents in \$ of NAV	0.040109	0.040911	104,058	2%
Proposed Waste service charge:					
(Residential – 80ltr)	\$ per property	\$0	\$165.00	7,220	Proposed New Charge
(Residential – 120ltr)	\$ per property	\$0	\$247.50	\$12	Proposed New Charge
(Residential – 240ltr)	\$ per property	\$0	\$800.00	\$16	Proposed New Charge
(Commercial – 80ltr)*	\$ per property	\$0	\$165.00	\$3	Proposed New Charge
(Commercial – 120ltr)*	\$ per property	\$0	\$247.50	\$3	Proposed New Charge
(Commercial – 240ltr)*	\$ per property	\$0	\$800.00	1,280	Proposed New Charge
Bridge Road Charge 100	\$ per property	132	\$137.00	9	4%
Bridge Road Charge 150	\$ per property	203	\$211.00	12	4%
Bridge Road Charge 250	\$ per property	337	\$350.00	160	4%

\*Plus GST if applicable

Council has included a draft Rating Strategy and proposed Waste Service Charge Policy that contains expanded information on Council's rating structure and the reasons behind its choices in applying the rating mechanisms it has used. This is available in Appendix A.

## 16. Summary of other strategies

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

### 16.1 Borrowings

In the past, Council has borrowed to finance large infrastructure projects which include the North Fitzroy Library and Community Hub project and acquisition of 345 Bridge Road premises. The focus going forward is to look at debt reduction and no further loan borrowings are planned over the next 4 years of the SRP.

For the 2017-18 year, Council has decided not to take out any new borrowings to fund the capital works program and therefore, after making loan repayments of \$7.6 million, will reduce its total borrowings to \$38.4 million as at 30 June 2018. The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2017.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2016-17	13,500	-	1,511	46,000
2017-18	-	7,591	2,139	38,409
2018-19	-	7,982	2,088	30,427
2019-20	-	8,389	2,035	22,038
2020-21	-	8,811	1,980	13,227

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

	2016-17 \$'000	2017-18 \$'000
Total amount borrowed as at 30 June of the prior year	32,500	46,000
Total amount proposed to be borrowed	13,500	-
Total amount projected to be redeemed	-	(7,591)
Total amount of borrowings as at 30 June	46,000	38,409

### 16.2 Infrastructure

The Council has developed an Infrastructure Strategy based on the knowledge provided by various Asset Management Plans, which sets out the capital expenditure requirements of Council for the next 10 years by class of asset, and is a key input to the SRP. It predicts infrastructure consumption, renewal needs and considers infrastructure needs to meet future community service expectations. The Strategy has been developed through a rigorous process of consultation and evaluation. The key aspects of the process are as follows:

- Long term capital planning process which integrates with the Council Plan, Strategic Resource Plan and Annual Budget processes
- Identification of capital projects through the preparation of asset management plans
- Prioritisation of capital projects within classes on the basis of evaluation criteria
- Methodology for allocating annual funding to classes of capital projects
- Business Case template for officers to document capital project submissions.

A key objective of the Infrastructure Strategy is to maintain or renew Council's existing assets at desired condition levels. If sufficient funds are not allocated to asset renewal then Council's investment in those assets will reduce, along with the capacity to deliver services to the community.

## Yarra City Council – Draft Budget 2017-18

In updating the Infrastructure Strategy for the 2017-18 year, the following influences have had a significant impact:

- Reduction in the amount of cash and investment reserves to fund future capital expenditure programs
- Availability of significant State and Federal funding for upgrade of assets.

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

Year	Summary of funding sources				
	Total Capital Program \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
2016-17	43,194	3,036	4,300	22,358	13,500
<b>2017-18</b>	<b>33,040</b>	<b>1,195</b>	<b>4,300</b>	<b>27,545</b>	<b>-</b>
2018-19	32,858	1,207	4,300	27,351	-
2019-20	33,666	1,231	4,300	28,135	-
2020-21	35,992	1,256	4,300	30,436	-

### 16.3 Service delivery

The key objectives in Council's Strategic Resource Plan (referred to in Section 14.) which directly impact the future service delivery strategy are to maintain existing service levels and to achieve a breakeven operating result each year. The Rating Information (see Section 15.) also refers to modest rate increases into the future and the proposed introduction of a waste service charge. With these key objectives as a basis, a number of internal and external influences have been identified through discussions with management which will have a significant impact on the scope and level of services to be provided over the next four years.

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

	2017-18 %	2018-19 %	2019-20 %	2020-21 %
Consumer Price Index	2.00	2.00	2.00	2.00
Rate increases	2.00	2.00	2.00	2.00
Government funding	1.00	1.00	1.00	1.00
Statutory fees	2.00	2.00	2.00	2.00
Investment return	3.00	3.00	3.00	3.00

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

Year	Surplus (Deficit) for the year \$'000	Adjusted Underlying Surplus (Deficit) \$'000	Net Service (Cost) \$'000
2016-17	9,382	2,046	69,869
<b>2017-18</b>	<b>15,884</b>	<b>10,389</b>	<b>71,072</b>
2018-19	17,780	12,273	71,783
2019-20	21,190	15,659	72,501
2020-21	24,806	19,250	73,226

Service levels have been maintained throughout the four year period with operating surpluses forecast in years 2017-18 to 2020-21 and excluding the effects of items such as capital contributions, the adjusted underlying result is also an increasing surplus over the four year period. The net cost of the services provided to the community increases from \$71.01 million to \$73.2 million over the four year period

## 17. Budget Timelines

This section lists the Budget processes to be undertaken in order to adopt the Budget in accordance with the *Local Government Act 1989* (the Act) and *Local Government (Planning and Reporting) Regulations 2014* (the Regulations).

Under the Act, Council is required to prepare and adopt an annual Budget for each financial year. The Budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Regulations which support the Act.

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

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

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

Budget process	Timing
1. Minister of Local Government announces maximum rate increase	Dec
2. Officers update Council's long term financial projections	
3. Officers engage with Councillors on Council Plan and key Budget principles	Dec-Mar
4. Draft Budget(s) submitted to Council for approval to advertise	Apr
5. Public notice advising draft Budget prepared	Apr
6. Budget available for public inspection and comment	Apr
7. Public submission process undertaken	May
8. Submissions period closes (28 days)	May
9. Submissions considered by Council/Committee	May
10. Budget and submissions presented to Council for adoption	Jun
11. Copy of adopted Budget submitted to the Minister	Jul

## **Appendix A – Draft Rating Strategy & Draft Waste Policy**

This appendix contains the Draft Rating Strategy and Waste Service Charge Policy for the City of Yarra for 2017-18.

## Draft Rating Strategy and Draft Waste Service Charge Policy

### 1. INTRODUCTION

#### 1.1. Purpose

Rates are an integral part of Council's available revenue streams. The rating strategy determines the most appropriate, affordable rating strategy which, in conjunction with other income sources, will adequately finance the objectives in the Council Plan. The additional purpose of this strategy is to make transparent to the community the principles by which rates are set.

A limited range of choices exist for how rates revenue is raised by Councils. The Rating Strategy outlines the principles which guide the City of Yarra to levy rates revenue, in particular how to distribute the rates burden on the community fairly.

In publishing the Rating Strategy, the City of Yarra has the following aims:

- improving community understanding of our rating system
- articulating the City of Yarra's strategy for distributing the rates burden on the community fairly.

The Rating Strategy is reviewed every two years and the principles in the Rating Strategy are also outlined annually during the City of Yarra's planning and budgeting cycle. This provides the community an opportunity to improve its understanding of rating in local government and provide input to the rate setting process.

#### 1.2. Strategic links

Council's Rating Strategy enables Council to deliver on its Council Plan, and forms a key part of the Annual Budget, the four year Strategic Resource Plan (SRP – which is essentially Council's four year Budget), and Council's Long Term Financial Strategy (Council's 10 year Budget).

#### 1.3. What are rates and who pays them?

Council rates are the contribution that ratepayers make towards the community services and community infrastructure that Councils deliver. Rates are a form of property tax, with each ratepayer contributing based on the value of the property they own. This principle is based on the legislative requirements within the Local Government Act.

There is no connection between the amount of rates paid by a property and the level of council services received.

It is intended by the legislation that the rates contribution made by each ratepayer reflects the capacity of the property owner to pay for a share of Council's costs. Using property values as a basis for calculating Council rates supports the following outcomes:

- ratepayers with similar property values are treated similarly
- ratepayers with higher value property pay relatively more rates.

It is acknowledged that the raising of rates based on the value of property is imperfect. The major limitation of property value based rates is that ownership of property does not necessarily equate to capacity to pay. However, it is considered to be the fairest way to fund community services for public benefit within the legislative framework that Councils operate.

The limited options available to Councils to raise rates revenue are explored in this Rating Strategy. The method for collecting rates impacts the share of total rates revenue contributions received from each ratepayer. This is distinct from the total rates revenue collected by Council, which is set by Council's annual budget.

The City of Yarra's obligation is to ensure a fair (or 'equitable') distribution of the rates burden it imposes on the community. The Rating Strategy, together with other Council policy initiatives, must consider the possibility that rates may become unaffordable for particular groups in the community.



Rebates and other measures are provided for those sectors of the community that have limited capacity to pay rates. There are also some property owners that are exempted from rates, such as schools, charitable organisations, religious organisations, mining & forestry organisations, and properties owned by public bodies (Crown land).

The City of Yarra uses special rates to fund initiatives that benefit specific sections of the community. These special rates are developed in direct consultation with affected parties. An example of special rates schemes used at the City of Yarra are to fund promotion activities for trader groups.

### 1.4. Calculation of rates

Rates are calculated using the total value of property in the municipality (based on a General Valuation every two years) and the City of Yarra's annual budget requirements. General rates are increased in line with the rate cap, which is set by the Minister for Local Government each year.

Council determines how much revenue it needs to deliver its community services through its annual budget process. It then divides the total revenue by the municipality's aggregate Net Annual Value (NAV) (for residential properties, this is 5% of the total value of capital improved property). This calculates a 'rate in the dollar' which is then applied to each individual property's NAV.

For example, if a Council requires \$100 million in rates revenue and the total NAV of capital improved property in the municipality is \$2,000 million, then residential properties would pay 5.0 cents for every dollar of the property's NAV (across the municipality, this is 5.0 cents multiplied by \$2,000 million, which equals the \$100 million).

It is important to note that Councils do not receive a windfall gain when property values increase after undertaking a General Valuation. Revaluations in property result in a *redistribution* of the rate burden across all properties in the municipality. Any increase to total valuations of the municipality is offset by a reduction to the rate in dollar used to calculate the rate for each property. Total income is fixed each year as part of the Council budget process.

### 1.5. Government and legislative context

Section 3C of the *Local Government Act 1989* (LGA) outlines that the primary objective of Councils is to endeavour to achieve the best outcomes for the local community. In seeking to do this, Council must 'ensure the equitable imposition of rates and charges'.

The legislative framework for the setting of rates and other charges is provided within the LGA. This includes the setting of:

- general rates as discussed above
- differential rates which are rates that are set at different levels for different classes of ratepayers (for example ratepayers who own residential, commercial, industrial, cultural and recreational land)
- special rates that are used for funding initiatives that benefit specific sections of the community
- service charges that are used to fund the collection and disposal of refuse and any other prescribed service; and
- municipal charges which are effectively a fixed charge for each property to cover Council administrative costs.

The Rating Strategy will canvass the limited range of rating options available to Council under the LGA, including, but not limited to, the:

- choice of which property valuation base should be utilised
- consideration of uniform rating versus the application of differential rates (where possible)
- consideration of fixed service charges for the areas of waste collection and municipal administration
- hardship being taken into consideration through rebates, deferments or waivers.

These are examined in more detail in this document.

## 2. RATING EQUITY, EFFICIENCY AND SIMPLICITY

### 2.1. How should rates be set?

To deliver a fair outcome to its community and meet its legislative obligations, the City of Yarra must 'ensure the equitable imposition of rates and charges'. Councils must ensure, to the extent possible, that the distribution of the rates burden on the community is equitable, efficient and simple to understand.

The rating system is one of the most sensitive issues on which Council makes decisions. In getting to this point it is important to have an understanding of the following key principles involved, which are outlined below.

### 2.2. Equitable rating outcomes

Equity is a subjective concept that is difficult to define. What is considered fair for one person may be considered unfair for another. There are two main equity concepts used to guide the development of rating strategies (and taxation more generally):

**horizontal equity** – ratepayers in similar situations should pay similar amounts (ensured mainly by accurate property valuations undertaken in a consistent manner, their classification into homogenous property classes and the right of appeal against valuation)

**vertical equity** – those who are better off should pay more than those worse off (the rationale applies for the use of progressive and proportional income taxation. It implies a "relativity" dimension to the fairness of the tax burden).

Rates are essentially a "wealth tax", determined on the value of property. A pure "wealth tax" approach implies that the rates paid relate directly to the value of a ratepayer's real property. The tests of horizontal and vertical equity are solely based on a property's value. There is frequent debate surrounding the characteristics of property owners that may impinge on the application of an equity principle. The three main ways in which positions can vary are:

- the benefit or user pays principle – some ratepayers have more access to, make more use of, and benefit more from the council services paid for by rates
- the capacity to pay principle – some ratepayers have more ability to pay rates than do others with similarly valued properties
- the incentive or encouragement principle – some ratepayers may be doing more towards achieving council goals than others in areas such as environmental or heritage protection.

Concepts such as "user pays" and "capacity to pay" often conflict. Depending on your viewpoint the equitable outcome may be the one where individuals pay more, or less, or exactly in proportion to, their level of consumption of services.

A difficulty arises where services are fully or partially public goods and it is either difficult or impossible to quantify use or access. For practical reasons equity considerations become focused on how the costs of some universally available basket of services should be shared between ratepayers.

In summary, equity is the concept of fairness in the amount that each ratepayer contributes to the total rates burden of the community, in return for the benefit that Councils provide. There are a number of different aspects to rating equity, including the following considerations:

- where appropriate, rates burdens should reflect the benefits ratepayers receive
- ratepayers with similar property values should be treated similarly
- ratepayers with a higher 'ability to pay' (based on property values) should contribute relatively more rates.
- ratepayers who are financially disadvantaged should be supported.

### 2.3. Efficient rating outcomes

Economic efficiency is measured by the extent to which production and consumption decisions by people are affected by a tax. Setting aside taxes explicitly intended to change behaviour (such as high taxes on cigarettes), a perfectly efficient tax would be one, which did not distort behaviour.

Of course, there is no such tax – all taxes affect behaviour to some extent. However, economic efficiency in revenue collection is maximised when the degree of this distortion is minimised.

Price is the major mechanism through which taxation efficiency may be achieved and for services where users are price sensitive, direct charging can influence demand and thus lead to greater efficiency. Conversely, the funding of services through rates (or via subsidies from other services) may result in an inflated demand for services and additional costs for councils to meet this demand. As a result, a mix of user charges and rates revenue funds a variety of council services.

The efficiency of a tax is also related to the cost of administration. Administration costs include the issuing of assessments, collection of rates (including maintaining and improving collection systems), monitoring outcomes, educating and informing ratepayers, and enforcement and debt recovery.

In summary, the distribution of Council rates is economically efficient if it minimises its impact on decisions made within the economy. That is to say, ratepayer's decisions (for example, whether to sub-divide a property) within the City of Yarra should not be unduly impacted on based on the *distribution* of rates.

### 2.4. Simplicity

Wherever possible, the rating practices implemented by Councils should be coherent and easily understood by ratepayers and the community. This can often be difficult given the legislative framework Councils work within.

The taxation principle of simplicity revolves around how easily a system can be understood by the public, namely ratepayers. This can conflict with the principles of equity and efficiency.

A simple rating scheme would have a limited number of rating classifications, even using a uniform rate. Other features of a simple rating scheme may be practicality and ease of administration. Rates in general are quite simple to administer in that they rely on a clear information source (property values) and they place a levy on something that is impossible to conceal (land).

Public understanding is another consideration for a council in striving for simplicity. A simple system should be easier for the public to understand as should the explanation of it by a council.

The efficacy of using rates to provide incentive or encouragement for ratepayers to act in a certain way to achieve corporate goals (e.g. environmental) should be evaluated critically against other approaches in terms of likely effectiveness.

### 2.5. Benefit principle

A popular complaint levelled at councils is that "the rates I pay have no correlation with the services I consume or the benefits I receive". This argument is based on the benefit principle (the opposite of the "wealth tax" principle) that argues there should be a clear nexus between consumption/benefit and the rate burden. A user pays system is closely reflective of the benefit principle.

Application of the benefit principle to rates is difficult in practice because of the impossibility of measuring the relative levels of access and consumption across the full range of council services. While it might be quite obvious that certain geographic areas may not get access to specific services, it is the level of benefit across the full range of rates-funded services that is important in determining the amount of rates that should be paid. Clearly, the exercise is not clear cut.

The analysis of benefit is often reduced to arguments of what services are consumed by town v. country, businesses v. residences and between different towns and suburbs. Such a simplistic determination of rates based on where services are located ignores the facts that:

- many services are not location specific
- access is not synonymous with consumption
- residents can travel or use technology to access some services
- (perhaps more significantly for many councils) services provided in different locations within a municipality have different costs.

In some ways the arguing of the benefit principle with respect to council rates is like trying to do the same for Commonwealth income tax that is used to fund a wide range of universally accessed services. It is likely to be quite costly to regularly undertake in-depth analyses on service access, consumption patterns and costs in order to attempt to review the level of benefit. In any event many subjective assumptions will have to be introduced that is unlikely to produce a fair result.

Other pricing instruments such as user charges, special rates and charges, and service rates and charges better lend themselves to dealing with the issue of benefit.

### **2.6. Capacity to pay**

Councils may decide that capacity to pay is fundamentally reflected by property value or that the application of the “wealth tax” and benefit principles should be moderated for groups of ratepayers because of capacity to pay considerations.

As rates are levied on unrealised wealth in the form of property, their nexus with ratepayers’ capacity to pay may be tenuous – ratepayers may be asset rich but cash poor or vice versa.

Councils have been provided with a number of rating instruments that allow them to address the capacity to pay issue to varying degrees, including differential rates, waivers and deferrals.

One of the major issues councils face in assessing “capacity to pay” relates to the landlord-tenant relationship and the fundamental distinction between who is legally liable to pay rates and the economic incidence of rates. The economic incidence of rates reflects who ultimately bears the cost of rates through higher prices, lower wages or lower returns on assets. Liability for rates typically rests with property owners. Hence a council is required to assess fundamentally the capacity to pay of the property owner and not the tenant, although council may legitimately have concerns for the latter. Property owners are not just individuals but individual investors represented by firms, superannuation funds, insurance companies, property trusts and banks.

Two issues are pertinent here. First, changes to property taxes have marginal effects on the rents (return) that properties can earn because rent is determined by the demand of actual and potential users against a fixed land supply. The theory goes that even if taxes are passed on to the renters the increase in rents will cause rents to fall as demand for rental premises declines. In response to this it could be argued that there are a number of reasons to think that rate rises maybe passed onto tenants. For example rental markets may be tight or slow to adjust and there are often logistic and other factors why businesses are committed to particular premises. In some commercial arrangements, a tenant can be liable for the rates as a result of a contractual agreement.

Councils therefore need to determine whether they should have regard to, and how best to address, the issue of the economic incidence of rates. Given the assumption that landlords will generally (but not always) have a greater capacity to pay rates than tenants, councils may wish to consider whether they can discriminate between properties on this basis. In practice, there is no simple means of

identifying the properties that are rentals and therefore additional council resources would be required to do this.

Historically, councils have used the capacity to pay principle as a primary argument in the setting of differential rates. There has, however, been a lack of transparency concerning the basis for the views held about capacity to pay and their translation into a hierarchy of rates. More often than not substantive and evidence-based reasons are not provided why the rate in the dollar on one type of property is higher/lower than another (or for that matter why a uniform rate system exists) or to explain the basis for the difference.

On equity and good public policy grounds, it is appropriate that the meaning and assessment of capacity to pay is agreed, at least from a practical point of view, and that decisions are influenced by a strong understanding of the factors relevant to particular property classes in order to make informed, albeit, generalised observations about their capacity to pay rates.

### 3. RATING PRINCIPLES

With consideration to all of the principles outlined in Section 2 above, the various elements of the City of Yarra's Rating Strategy can be summarised as:

#### 3.1. General Rating Objective

The City of Yarra will ensure the responsible collection of rate revenue as a means of paying for the provision of valued community services. In doing so, it will seek to ensure the equitable distribution of the rate burden. Rates will be applied in a way that seeks to maintain the diversity within the municipality, not displacing those of a lower socio-economic status, the aged, or those who are not property owners.

#### 3.2. Rating Principles

1. The City of Yarra will levy rates as measured by the Net Annual Value of property owned within the municipality.
2. The City of Yarra will not implement a municipal charge, as such a charge increases the rates burden on ratepayers who have a lower ability to pay.
3. The City of Yarra will use service charges where private benefit exists for specific services and where this is consistent with its broader funding principles. Service charges may also be used as a means of influencing community behaviour and ensuring equitable outcomes in the community.

Waste service charges are proposed to be introduced and commencing in 2017-18, and will be based on full recovery of the cost to deliver the waste services, as outlined in the draft Waste Service Charge Policy section of this strategy.

4. Special rates and charges will be used where a specific benefit or service can be identified for ratepayers and only following consultation with the affected ratepayers.

5. The City of Yarra is committed to providing targeted support for the financially disadvantaged in the community through:
  - Deferred payments (otherwise referred to as 'hardship provisions')
  - Pensioner rebates (including a supplementary City of Yarra sponsored rate rebate)
  - A compassionate approach to debt management.
6. Non-rateable properties will be required to contribute to services provided by the City of Yarra through the payment of service charges.
7. Properties provided for under the *Cultural and Recreational Lands Act 1963* will be required to pay a different level of rates. Discounts will be structured to provide greatest support to those organisations that do not rely on liquor sales or gaming revenue.
8. The City of Yarra Rating Strategy will be reviewed at least every two years.

#### 4. RATES BASED ON PROPERTY VALUATION

##### 4.1. Property valuation methods

There are three valuation methods available for Councils to value properties for the purposes of raising rates. These are site value (SV), net annual value (NAV) or capital improved value (CIV).

Yarra uses the NAV method for rating purposes.

The valuation base used for rating purposes does not affect the total level of revenue the Council raises through rates. The total level of rate revenue to be raised by the Council is determined as part of the Council's annual budget setting exercise.

The CIV method refers to the total market value of the land plus the improved value of the property including the house, other buildings and landscaping.

Under the CIV method, Councils can set differential rates for residential, commercial and industrial ratepayers. CIV is the most commonly used rating method in Victoria.

The SV method values only the unimproved market value of the land. It is not used by any Victorian Councils.

The NAV Method is calculated two ways: It is either 5% of the CIV for residential properties or the EAV for non-residential properties. EAV means the rent at which the land might be expected to be let from year to year free of all usual tenant's rates and taxes less the cost of landlord expenses such as insurance, maintenance and land tax or 5% of the CIV (whichever is the greater). The EAV (NAV) for industrial properties typically equates to between 5% and 7% of CIV. Rents for commercial and retail properties have crept below 5% as interest rates remain at their current low levels. Properties with rents below 5% have their NAV pegged at 5%. The NAV method is commonly used by Melbourne Metropolitan Councils.

##### 4.2. Advantages and disadvantages of valuation methods

No property valuation methodology raises more rates than the others. The choice of valuation method relates to the equity (or distribution) of the rates burden impact on the community.

The NAV method uses the value of a property's market rent (for non-residential properties) to determine the share of rates. The minimum the NAV can be for any property is 5% of its CIV. Given that market rent for non-residential properties is pegged at 5% or can be higher than 5%, the NAV



method results in a higher relative percentage of the rates burden being met by commercial and industrial properties, based on information from the rental market.

The advantage of the NAV method is that it recognises the end use of properties and the share of the rates burden is set by transparently based market rentals (for which there are many transactions). The higher market rentals and the 5% pegging for non-residential properties create an ‘in-built’ differential for these types of ratepayers.

The CIV method uses the value of recent market sales to determine the value of the share of rates contribution. This includes consideration of the value of land, buildings and landscaping. The CIV method also allows for the use of differential rates, where rates can be set differently for different classes of ratepayers.

The key advantage of the CIV method is that the consideration of capital improvements is a better reflection of ratepayer’s investment, therefore *may* be a better reflection of ratepayer’s ability to pay rates.

The disadvantage of the CIV method is that it requires more frequent data maintenance with respect to keeping track of property improvements. In addition, a move away from the NAV method to CIV may result in a significant increase in the proportion of total rates paid by residential ratepayers, with a corresponding reduction in the proportion paid by commercial and industrial ratepayers, if there was no differential rate applied.

While offering Councils flexibility in rate setting, differential rates need to be appropriately justified. There are Ministerial Guidelines for Differential Rating which Councils need to comply with if differential rates are used.

The SV method is based on the value of the land portion of any property and is therefore influenced by location, view and aspect. The method is a relatively poor reflection of a ratepayer’s ability to pay rates, compared to NAV and CIV.

### 4.3. Property valuation method adopted

Based on the relative merits of the respective valuation methods, the City of Yarra deems that the NAV is the most appropriate valuation method to use as a basis for the distribution of rates in the municipality.

#### Rating Principle 1

The City of Yarra will levy rates as measured by the Net Annual Value of property owned within the municipality.

### 4.4. Valuation and supplementary valuation process

Councils undertake independent valuations according to the provisions of the *Valuation of Land Act 1960* and administered in accordance with Land Victoria’s best practice guidelines. Properties are valued as part of a General Valuation every two years. Ratepayers have rights under the *Valuation of Land Act 1960* to object to the valuation of their property, however must do so within two months after the notice of valuation is given.

Valuations are also important because other rating authorities, such as the State Revenue Office (land tax) and water authorities (water and sewage charges), use municipal property valuations for the purpose of levying State rates or taxes.

In addition to the General Valuation, all properties that undergo improvement or change are subject to a Supplementary Valuation. Supplementary Valuations are applied to properties between the biennial

General Valuations if they have changed markedly in value as a result of physical changes such as subdivision, building improvements and additions. The circumstances where a Supplementary Valuation may occur are outlined in the *Valuation of Land Act 1960*.

The City of Yarra undertakes its Supplementary Valuations through its contract Valuer on a monthly basis.

### 5. OTHER RATES AND CHARGES

#### 5.1. Municipal charge

Councils may elect to recover the costs of providing municipal services through a fixed charge, also referred to as a 'municipal charge'. This charge is intended to cover fixed administrative and governance costs such as the cost of valuations and administration of the rate system. This charge recovers a portion of the Council rates requirement (which replaces general rates revenue and does not add to it). The City of Yarra has no municipal charge.

The income from the municipal charge may not exceed 20% of the combined income from the municipal charge and from general rates. Municipal charges are levied as a flat or uniform sum per service or property.

The advantage of a municipal charge is that it reflects the fixed costs of Councils. The disadvantage is that it has a greater impact on ratepayers that have a lower capacity to pay.

#### Rating Principle 2

The City of Yarra will not implement a municipal charge.

#### 5.2. Service charges

Councils may elect to recover a service charge to fund the collection and disposal of refuse and any other prescribed service. The service rate or service charge may be declared on the basis of any criteria specified by Councils in developing the rate or charge.

With the Minister for Local Government introducing rate capping, Yarra has been required to explore additional revenue opportunities, in order to ensure its long term financial sustainability.

From 2017-18 Yarra is proposing to introduce a waste service charge to cover the costs of landfill, recycling, green, and hard waste.

The City of Yarra is one of only six Councils who do not currently separately charge for their waste services. To enable Council to continue to deliver the high levels of service the community values, this is a necessary change to ensure revenue keeps pace with expenditure.



### **Rating Principle 3**

The City of Yarra will use service charges where private benefit exists for specific services and where this is consistent with its broader funding principles. Service charges will also be used as a means of influencing community behaviour and ensuring equitable outcomes in the community.

Waste service charges will be based on full recovery of the cost to deliver the service, as outlined in the Waste Service Charge Policy section of this strategy.

### **5.3. Special rates and charges**

Councils can declare a special rate or a special charge for the ‘performance of a function or the exercise of a power’. As such, the special rate or charge can be used to fund the cost of providing services ‘of special benefit’ to the people paying the special rate or charge. Special rates and charges can be used to fund the sealing of a previously unsealed road, providing drainage where drainage was not previously provided, building car parks in shopping centres, promotional or security services for strip shopping centres.

The City of Yarra consults with the affected segment of the community before instituting special rates and charges. Councils have the power to set the criteria and duration of any special rates or charges (for example, area or properties affected, mode of calculation). Where non-rateable properties lie within the special charge area and they will benefit from the works subject to the special charge, they also contribute to the special charge.

### **Rating Principle 4**

Special rates and charges will be used where a specific benefit or service can be identified for ratepayers and only following consultation with the affected ratepayers.

## 6. TARGETED SUPPORT FOR THE FINANCIALLY DISADVANTAGED

### 6.1. Rates charged to the property

Provision exists for the rates to be made 'a charge on the property' and remain so until the property is sold. Councils have generally used this power to apply compassionate considerations for elderly people, especially those who might be characterised as 'asset rich but income poor'. For example, a person may have acquired a house during their working life but may have insufficient income for their retirement. Instead of pursuing legal action to recover the unpaid rates, the rates (plus a prescribed rate of interest) can be recouped when the property is sold.

### 6.2. Deferred payment

Frequently referred to as 'hardship provisions', a Council can defer the payment of rates should a ratepayer apply and meet the relevant conditions. This has generally been applied in circumstances of financial hardship and arrangements have been made by the individual ratepayer for the payment of rates over a period of time. The result of the Council allowing a deferral is generally an 'arrangement to pay', that is, an agreed timeframe or schedule for rate payments.

A Council can change the arrangement if the ratepayer's circumstances change or if the relevant property is sold.

### 6.3. Waivers

Councils can waive rates and charges or interest where a person suffers financial hardship. The City of Yarra waives no rates except as a procedural tool for enabling pensioner rebates.

### 6.4. Pensioner rebates

Pensioner rebates are a waiver of the whole or part of any rates, charges or interest obligation for eligible recipients under the *State Concessions Act 2004* (which include pensioners and residents of retirement villages). In a process administered by the State Government, a concession on municipal rates is available to assist eligible low income ratepayers afford rates on their place of residence. Where only part of a property is being used as a place of residence, each part of the property is to be rated separately.

In order to support its policy objectives, the City of Yarra also provides a supplementary rebate to eligible pensioners in addition to the State Government rebate.

To be eligible for the municipal rate concession, the ratepayer must be the holder of an eligible:

- Pensioner Concession Card issued by Centrelink or Department of Veterans Affairs DVA), or
- DVA Gold Card - Totally and Permanently Incapacitated
- DVA Gold Card - War Widow.

Applications for municipal rates concessions are made directly to the City of Yarra. Where a rate rebate was recognised the previous year and where the ratepayer remains eligible, no further application is required.

### 6.5. A compassionate approach to debt management

The City of Yarra applies a compassionate approach to those ratepayers who cannot readily meet their rates debt. All options available within this rating strategy are proactively explored with ratepayers before debt collection measures are escalated.

#### Rating Principle 5

The City of Yarra is committed to providing targeted support for the financially disadvantaged in the community through:

- Rates charged to the property
- Deferred payments (otherwise referred to as 'hardship provisions')
- Pensioner rebates (including a supplementary City of Yarra sponsored rate rebate)
- A compassionate approach to debt management.

## 7. NON-RATEABLE PROPERTIES AND OTHER RATE REDUCTIONS

### 7.1. Non-Rateable Properties

The LGA requires Council to grant a rate exemption to those properties that meet the rate exemption requirements. Basically there are four main rate exempt groups:

- Public Purpose (Government, Municipal and Crown Land)
- Charitable Land
- Religious Land
- Service Clubs

The test of rateability is the use of the land. For a property to be rate exempt it must "be used exclusively" for the exempt purpose, therefore the test is use, not ownership. Exemptions are not granted unless the use has the appropriate planning approval.

The LGA has specific provisions regarding charging exempt properties services charges including; waste collection, street construction and special rates and charges.

Yarra has approximately 300 rate exempt properties within the Municipality. A number of major properties are rate exempt, including St Vincent's Hospital, Australian Catholic University and Epworth Hospital.

### Rating Principle 6

Non-rateable properties will be required to contribute to services provided by the City of Yarra through the payment of service charges.

### 7.2. Cultural and Recreational Properties

The provisions of the *Cultural and Recreational Lands Act 1963* modify the way in which the users of 'recreational lands' are rated. The *Cultural and Recreational Lands Act 1963* has two principal criteria:

- the land must be owned by the body providing the service or must be on land rented from the Government or Council (that is, it does not apply to land rented from private landowners)
- it must be for an outdoor recreational or cultural activity.

The *Cultural and Recreational Land Act 1963* enables Councils to levy as rates on recreational lands an amount that it thinks reasonable taking into account the services provided on land and the benefits the community derives from it.

Facilities where profits are paid as a dividend to members are specifically excluded from any discount.

The City of Yarra applies a percentage discount from the general rate to reflect the community benefit the land creates. This is consistent with the practice across the Victorian local government sector. This is reviewed by the City of Yarra on a regular basis with suitable supporting data provided by benefiting organisations.

The discounts are calculated with a preference for organisations without a liquor or gaming licence.

### Rating Principle 7

Properties provided for under the *Cultural and Recreational Lands Act 1963* will be required to pay different levels of rates. Discounts will be structured to provide greatest support to those organisations that do not rely on liquor sales or gaming revenue.

## 8. THE IMPACT OF THIS RATING STRATEGY

### 8.1. Rates supporting Council policy

The City of Yarra actively seeks to retain and enhance the diversity within the municipality. This diversity encompasses socio-economic advantage as well as other characteristic such as home ownership, ethnicity, age and family status (among others).

The Rating Strategy has been developed to support the conditions that allow our communities to experience and enjoy diversity of values, beliefs and aspirations and which provide the financial basis that our residents have access to effective and appropriate services and resources.

A major priority of the City of Yarra is to support those members of the community that are financially disadvantaged or vulnerable.

### 8.2. The impact of rating principles

Rates are a form of property tax based on the valuation of each property. It is intended that the rates levied represent a fair measure of the benefit of the services to each property and reflect the capacity of the property owner to meet a share of the overall community costs.

Rates should be set so that the distribution of the rates burden on the community is equitable, efficient and simple to understand. These goals can come into conflict and there is no 'one size fits all' approach.

Importantly, the LGA provides a limited range of options for Councils to develop rating systems, which are outlined in this strategy.

Within the legislative framework the City of Yarra operates, the Rating Strategy best supports the following outcomes:

- **Equitable:** The distribution of rates based on the NAV property valuation method, with targeted support for the financially disadvantaged, achieves outcomes that are fair and equitable. Rating on the basis of the NAV method provides for an 'in-built' differential which determines the share of rates borne by different segments of ratepayers based on market information.
- **Efficient:** The Rating Strategy aims to use the market (as represented in the Net Annual Value method) to distribute rates in the municipality. This will limit any unintended consequences of rates within the economy. An exception is where rates are set in such a way to deliberately influence community behaviour, for example the rates funding of waste collection costs, which ensures both desirable community behaviour with regards to waste and equitable funding of this service.
- **Simple to understand:** The development of this Rating Strategy aims to make transparent the key principles on which the City of Yarra bases its Rating Strategy and the legislative framework it operates within. While some of the rating concepts used by Councils are inherently complicated, the City of Yarra is committed to making available to the public the basis on which rating decisions are made.

### 8.3. Review of Rating Strategy

The City of Yarra is committed to communicating to ratepayers the way in which rates are set and implemented, to reviewing the Rating Strategy periodically and to publish and inform the community of its decisions in respect to the Rating Strategy.

#### **Rating Principle 8**

The City of Yarra Rating Strategy will be reviewed at least every two years.

### 9. Draft Waste Service Charge Policy

#### Background

In June 2016, Council's adopted Long Term Financial Strategy reflected the intention to introduce a waste and environmental service charge in 2017-18.

As part of the 2017-18 Budget consultation with Councillors in February 2017, Council resolved to prepare the draft 2017-18 Budget on the basis of separate waste & environmental service charges being introduced. As part of the resolution, Officers were requested to develop a draft policy defining what services are included in each proposed service charge and that consultation on this draft policy occur in conjunction with the draft 2017-18 Budget.

In March 2017, Council sought further advice in relation to the waste service charge and the environmental charge. The advice supported a waste service charge however advised Council against introducing an environmental charge as proposed.

Officers have therefore prepared the draft 2017-18 Budget based on the introduction of a waste service charge only, removing the environmental service elements.

Council is proposing to introduce this separate waste service charge in 2017-18. The waste charge is being introduced to fully recover the cost for Council to deliver this service and is permitted within the Local Government Act and the Fair Go Rates System. It is proposed to introduce this charge in 2017-18 as this is a non-revaluation year. This will mean it will be much clearer for rate payers to determine the dollar change year on year on their rate notices. It will also ensure it will not be as big a percentage increase for some ratepayers who may experience large general rate increases in a revaluation year.

The charge will bring Yarra City Council in line with 73 other Victorian Councils who currently have a separate waste service charge.

It is proposed that rebates on the proposed waste service charge will apply for pensioners and health care card holders.

#### Proposed Waste Service Charge components

It is proposed that the waste service charge is based on full recovery of the cost to deliver the landfill waste, recycling, and green and hard waste services to the community.

#### Proposed Waste Service Charges

It is proposed that the introduction of a separate waste service charge in 2017-18 for the following bin size services will be:

- (i) 80 litre bin service (residential) - \$165.00 per annum
- (ii) 120 litre bin service (residential) - \$247.50 per annum
- (iii) 240 litre bin service (residential) - \$800 per annum
- (iv) 80 litre bin service (commercial) - \$165.00 per annum + GST if applicable
- (v) 120 litre bin service (commercial) - \$247.50 per annum + GST if applicable
- (vi) 240 litre bin service (commercial) - \$800 per annum + GST if applicable

#### Proposed Waste Service Charge Rebates

It is also proposed that a 50% rebate/waiver of the waste service charge for pensioners and health care card holders relevant to their bin size service is applied (for the first year only), and is reviewed annually as part of the Budget process.

## **Appendix B - Fees and Charges Schedule**

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2017-18 year.

## Yarra City Council 2017-18 Budget Draft Fees and Charges

\* Indicates a Statutory Fee and is not set by Council

Fees and Charges Description	GST Status	2016-17 Adopted Fee	2017-18 Proposed Fee
A credit card surcharge fee of 0.5% will apply to payments made via VISA or MasterCard.			
<b>PROPERTY &amp; RATING FEES</b>			
Land information certificates*	GST Free	\$24.80	<b>Adopt Statutory Fee</b>
Land information certificates - 24 hour turnaround (online application only)	GST Free	\$64.80	<b>\$67.00</b>
Garbage Charge - Properties exempt from Rates	GST Free	\$359.00	Discontinued
Waste Charge (Residential - 80ltr)	GST Free	Possible New Fee	<b>\$165.00</b>
Waste Charge (Residential - 120ltr)	GST Free	Possible New Fee	<b>\$247.00</b>
Waste Charge (Residential - 240ltr)	GST Free	Possible New Fee	<b>\$800.00</b>
Waste Charge (Commercial - 80ltr)	Taxable	Possible New Fee	<b>\$165.00</b>
Waste Charge (Commercial - 120ltr)	Taxable	Possible New Fee	<b>\$247.00</b>
Waste Charge (Commercial - 240ltr)	Taxable	Possible New Fee	<b>\$800.00</b>
Valuation Certificate	Taxable	\$20.00	<b>\$20.50</b>
Retrospective Valuation Certificate	Taxable	\$91.50	<b>\$94.00</b>
Payment Arrangement fee (Rates – Referred for Legal Action)	Taxable	\$5.50 per month	<b>\$5.60 per month</b>
<b>GOVERNANCE SUPPORT</b>			
Freedom of information requests*	GST Free	\$27.90	<b>Adopt Statutory Fee</b>
<b>LIBRARIES</b>			
Overdue Items	GST Free	\$0.20 per day	<b>\$0.20 per day</b>
Damaged Books	Taxable	Cost + \$11.50	<b>Cost + \$11.50</b>
Damaged Magazines	Taxable	Cost + \$3.50	<b>Cost + \$3.50</b>
Lost Item	Taxable	Cost + \$11.50	<b>Cost + \$11.50</b>
Lost Card	Taxable	\$3.70	<b>\$3.80</b>
Inter Library Loans	Taxable	\$17.20	<b>\$17.70</b>
Reservations	GST Free	No Charge	<b>No Charge</b>
Word Processing	Taxable	No Charge	<b>No Charge</b>
Internet Access	Taxable	No Charge	<b>No Charge</b>
Printing from Computers	Taxable	\$0.20 per page	<b>\$0.20 per page</b>



## Yarra City Council – Draft Budget 2017-18

Fees and Charges Description	GST Status	2016-17 Adopted Fee	2017-18 Proposed Fee
Library Bags	Taxable	\$2.60	<b>\$2.70</b>
<b>Photocopies</b>			
Photocopies A4	Taxable	\$0.20	<b>\$0.20</b>
Photocopies A3	Taxable	\$0.40	<b>\$0.40</b>
Photocopies A4 (colour)	Taxable	\$1.00	<b>\$1.00</b>
Photocopies A3 (colour)	Taxable	\$2.00	<b>\$2.00</b>
<b>Book Sales</b>			
Hardbacks	Taxable	\$2.50	<b>\$2.50</b>
Paperbacks	Taxable	\$1.50	<b>\$1.50</b>
Magazines	Taxable	\$0.50	<b>\$0.50</b>
<b>Finance</b>			
Dishonoured Cheque Administration Fee	Taxable	\$33.30	<b>\$34.10</b>
Dishonoured Direct Debt Administration Fee	Taxable	\$33.30	<b>\$34.10</b>
<b>AGED &amp; DISABILITY SERVICES</b>			
<b>Home Care, Personal Care and Respite Care</b>			
<b>Home Care General Low Fee Range</b>			
Home Care General Low fee range - Single Up to \$26,933	GST Free	\$3.85	<b>\$3.95</b>
Home Care General Low fee range - Single \$26,933 to \$36,972	GST Free	\$5.95	<b>\$6.10</b>
Home Care General Low fee range - Couple Up to \$56,589	GST Free	\$6.00	<b>\$6.15</b>
Home Care General Low fee range - Family Up to \$62,693	GST Free	\$6.00	<b>\$6.15</b>
<b>Home Care General Medium Fee Range</b>			
Home Care General Medium fee range - Single \$36,972 to \$51,712	GST Free	\$8.55	<b>\$8.75</b>
Home Care General Medium fee range - Single \$51,712 to \$66,452	GST Free	\$11.00	<b>\$11.30</b>
Home Care General Medium fee range - Single \$66,452 to \$81,192	GST Free	\$13.50	<b>\$13.85</b>
Home Care General Medium fee range - Couple \$56,589 to \$73,907	GST Free	\$10.00	<b>\$10.25</b>
Home Care General Medium fee range - Couple \$73,907 to \$91,225	GST Free	\$12.70	<b>\$13.00</b>
Home Care General Medium fee range - Couple \$91,225 to \$108,543	GST Free	\$15.00	<b>\$15.40</b>
Home Care General Medium fee range - Family \$62,693 to \$79,109	GST Free	\$10.00	<b>\$10.25</b>
Home Care General Medium fee range - Family \$79,109 to \$95,525	GST Free	\$12.70	<b>\$13.00</b>
Home Care General Medium fee range - Family \$95,525 to \$111,941	GST Free	\$15.00	<b>\$15.40</b>
<b>Home Care General High Fee Range</b>			
Home Care General High Range - Single Above \$81,194	GST Free	\$32.80	<b>\$33.60</b>
Home Care General High Range - Couple Above \$108,543	GST Free	\$32.80	<b>\$33.60</b>
Home Care General High Range - Family Above \$111,941	GST Free	\$32.80	<b>\$33.60</b>
<b>Personal Care</b>			
<b>Personal Care Low Fee Range</b>			

## Yarra City Council – Draft Budget 2017-18

<b>Fees and Charges Description</b>	<b>GST Status</b>	<b>2016-17 Adopted Fee</b>	<b>2017-18 Proposed Fee</b>
Personal Care Low fee range - Single Up to \$26,933	GST Free	\$3.75	<b>\$3.85</b>
Personal Care Low fee range - Single \$26,933 to \$36,972	GST Free	\$4.50	<b>\$4.60</b>
Personal Care Low fee range - Couple Up to \$41,730	GST Free	\$3.75	<b>\$3.85</b>
Personal Care Low fee range - Couple \$41,730 to \$56,589	GST Free	\$4.50	<b>\$4.60</b>
Personal Care Low fee range - Family Up to \$47,844	GST Free	\$3.75	<b>\$3.85</b>
Personal Care Low fee range - Family \$47,844 to \$62,693	GST Free	\$4.50	<b>\$4.60</b>
<b>Personal Care Medium Fee Range</b>			
Personal Care General Medium fee range - Single \$36,972 to \$51,712	GST Free	\$7.00	<b>\$7.20</b>
Personal Care General Medium fee range - Single \$51,712 to \$66,452	GST Free	\$7.40	<b>\$7.60</b>
Personal Care General Medium fee range - Single \$66,452 to \$81,192	GST Free	\$8.10	<b>\$8.30</b>
Personal Care General Medium fee range - Couple \$56,589 to \$73,907	GST Free	\$7.00	<b>\$7.20</b>
Personal Care General Medium fee range - Couple \$73,907 to \$91,225	GST Free	\$7.40	<b>\$7.60</b>
Personal Care General Medium fee range - Couple \$91,225 to \$108,543	GST Free	\$8.10	<b>\$8.30</b>
Personal Care General Medium fee range - Family \$62,693 to \$79,109	GST Free	\$7.00	<b>\$7.20</b>
Personal Care General Medium fee range - Family \$79,109 to \$95,525	GST Free	\$7.40	<b>\$7.60</b>
Personal Care General Medium fee range - Family \$95,525 to \$111,941	GST Free	\$8.10	<b>\$8.30</b>
<b>Personal Care High Fee Range</b>			
Personal Care General High Range - Single Above \$81,194	GST Free	\$36.70	<b>\$37.60</b>
Personal Care General High Range - Couple Above \$108,543	GST Free	\$36.70	<b>\$37.60</b>
Personal Care General High Range - Family Above \$111,941	GST Free	\$36.70	<b>\$37.60</b>
<b>Respite Care</b>			
<b>Respite Care Low Fee Range</b>			
Respite Care Low fee range - Single Up to \$26,933	GST Free	\$2.60	<b>\$2.65</b>
Respite Care Low fee range - Single \$26,933 to \$36,972	GST Free	\$3.00	<b>\$3.10</b>
Respite Care Low fee range - Couple Up to \$41,740	GST Free	\$2.60	<b>\$2.65</b>
Respite Care Low fee range - Couple \$41,740 to \$56,589	GST Free	\$3.00	<b>\$3.10</b>
Respite Care Low fee range - Family Up to \$47,844	GST Free	\$2.60	<b>\$2.65</b>
Respite Care Low fee range - Family \$47,844 to \$62,693	GST Free	\$3.00	<b>\$3.10</b>
<b>Respite Care Medium Fee Range</b>			
Respite Care General Medium fee range - Single \$36,972 to \$51,712	GST Free	\$3.45	<b>\$3.55</b>
Respite Care General Medium fee range - Single \$51,712 to \$66,452	GST Free	\$4.30	<b>\$4.40</b>
Respite Care General Medium fee range - Single \$66,452 to \$81,192	GST Free	\$4.40	<b>\$4.50</b>

## Yarra City Council – Draft Budget 2017-18

<b>Fees and Charges Description</b>	<b>GST Status</b>	<b>2016-17 Adopted Fee</b>	<b>2017-18 Proposed Fee</b>
Respite Care General Medium fee range - Couple \$56,589 to \$73,907	GST Free	\$3.45	<b>\$3.55</b>
Respite Care General Medium fee range - Couple \$73,907 to \$91,225	GST Free	\$4.30	<b>\$4.40</b>
Respite Care General Medium fee range - Couple \$91,225 to \$108,543	GST Free	\$4.40	<b>\$4.50</b>
Respite Care General Medium fee range - Family \$62,693 to \$79,109	GST Free	\$3.45	<b>\$3.55</b>
Respite Care General Medium fee range - Family \$79,109 to \$95,525	GST Free	\$4.30	<b>\$4.40</b>
Respite Care General Medium fee range - Family \$95,525 to \$111,941	GST Free	\$4.40	<b>\$4.50</b>
<b>Respite Care High Fee Range</b>			
Respite Care General High Range - Single Above \$81,192	GST Free	\$33.80	<b>\$34.65</b>
Respite Care General High Range - Couple Above \$108,543	GST Free	\$33.80	<b>\$34.65</b>
Respite Care General High Range - Family Above \$111,941	GST Free	\$33.80	<b>\$34.65</b>
<b>Home Maintenance</b>			
<b>Home Maintenance Low Fee Range</b>			
Home Maintenance Low fee range - Single Up to \$26,933	GST Free	\$4.25	<b>\$4.35</b>
Home Maintenance Low fee range - Single \$26,933 to \$36,972	GST Free	\$6.65	<b>\$6.80</b>
Home Maintenance Low fee range - Couple Up to \$41,740	GST Free	\$4.25	<b>\$4.35</b>
Home Maintenance Low fee range - Couple \$41,740 to \$56,589	GST Free	\$7.80	<b>\$8.00</b>
Home Maintenance Low fee range - Family Up to \$47,844	GST Free	\$4.25	<b>\$4.35</b>
Home Maintenance Low fee range - Family \$47,844 to \$62,693	GST Free	\$7.80	<b>\$8.00</b>
<b>Home Maintenance - Medium Fee Range</b>			
Home Maintenance Medium Fee Range Single - \$36,972 to \$81,194	GST Free	\$16.40	<b>\$16.80</b>
Home Maintenance Medium Fee Range Couple - \$56,589 to \$108,543	GST Free	\$16.40	<b>\$16.80</b>
Home Maintenance Medium Fee Range Family - \$62,693 to \$111,941	GST Free	\$16.40	<b>\$16.80</b>
<b>Home Maintenance - High Fee Range</b>			
Home Maintenance High Range - Single Above \$81,192	GST Free	\$47.30	<b>\$48.50</b>
Home Maintenance High Range - Couple Above \$108,543	GST Free	\$47.30	<b>\$48.50</b>
Home Maintenance - Family Above \$111,941	GST Free	\$47.30	<b>\$48.50</b>
<b>Delivered / Centre Meals</b>			
<b>Delivered / Centre Meals -Low Fee Range</b>			
Delivered / Centre Meals Single up to \$36,972	GST Free	\$6.20	<b>\$6.35</b>
Delivered / Centre Meals Couple Up to \$56,589	GST Free	\$6.20	<b>\$6.35</b>
Delivered / Centre Meals Family Up to \$62,693	GST Free	\$6.20	<b>\$6.35</b>
<b>Delivered / Centre Meals - Medium Fee Range</b>			
Delivered / Centre Meals Single - \$36,438 to \$81,192	GST Free	\$8.00	<b>\$8.20</b>
Delivered / Centre Meals Couple - \$56,589 to \$108,543	GST Free	\$8.00	<b>\$8.20</b>

## Yarra City Council – Draft Budget 2017-18

Fees and Charges Description	GST Status	2016-17 Adopted Fee	2017-18 Proposed Fee
Delivered / Centre Meals Family - \$62,693 to \$111,941	GST Free	\$8.00	<b>\$8.20</b>
<b>Delivered / Centre Meals - High Fee Range</b>			
Delivered / Centre Meals- Single Above \$81,192	GST Free	\$20.90	<b>\$21.40</b>
Delivered / Centre Meals - Couple Above \$108,543	GST Free	\$20.90	<b>\$21.40</b>
Delivered / Centre Meals - Family Above \$111,941	GST Free	\$20.90	<b>\$21.40</b>
<b>Willowview</b>			
<b>Willowview - High Care</b>			
<b>Willowview - Outing Group</b>			
Willowview - Low Fee Range Single up to \$36,972	GST Free	\$7.70	<b>\$7.90</b>
Willowview - Low Fee Range Couple Up to \$56,589	GST Free	\$7.70	<b>\$7.90</b>
Willowview - Low Fee Range Family Up to \$62,693	GST Free	\$7.70	<b>\$7.90</b>
Willowview - Medium Fee Range Single - \$36,972 to \$81,194	GST Free	\$7.70	<b>\$7.90</b>
Willowview - Medium Fee Range Couple - \$56,589 to \$105,543	GST Free	\$7.70	<b>\$7.90</b>
Willowview - Medium Fee Range Family - \$62,693 to \$111,941	GST Free	\$7.70	<b>\$7.90</b>
Willowview - High Fee Range - Single Above \$81,192	GST Free	\$19.45	<b>\$19.95</b>
Willowview - High Fee Range - Couple Above \$108,543	GST Free	\$19.45	<b>\$19.95</b>
Willowview - High Fee Range - Family Above \$111,941	GST Free	\$19.45	<b>\$19.95</b>
Additional charge applies to Willowview Outing Group only if meal provided by the service	GST Free	\$4.80	<b>\$4.90</b>
<b>Home Care Packages (HCP)</b>			
<i>Rates negotiable in special circumstances. Refer Aged &amp; Disability Services - Home Care Packages Policy</i>			
Linkage Program- Monthly Case Management Fee	Taxable	0-\$258 per month	<b>TBA</b>
<i>Based upon HACC services used and other services as negotiated</i>			
All Meals	Taxable	\$19.35	<b>\$19.85</b>
Home/Personal/Respite Care (8.00am to 6.00pm Monday to Friday)	Taxable	\$45.00	<b>\$46.15</b>
Home/Personal/Respite Care (6.00pm to 8.00am Monday to Friday)	Taxable	\$95.60	<b>\$98.00</b>
Home/Personal/Respite Care (6.00pm Friday to 8.00am Monday)	Taxable	\$95.60	<b>\$98.00</b>
Adult Day Care	Taxable	\$33.20	<b>\$34.05</b>
<b>PARKING SERVICES</b>			
Parking Fees - meters/ticket machines (per hour)	Taxable	\$4.00	<b>\$4.00</b>
All Day Parking (various locations)	Taxable	\$11.00 per day	<b>\$12.00</b>
Night parking rate	Taxable	New Fee	<b>\$12.00</b>
Occupation of parking bays - parking meter/first day- Non Commercial Street	Taxable	\$55.00	<b>\$60.00</b>
Occupation of parking bays - parking meter/subsequent day- Non Commercial Street	Taxable	\$27.00	<b>\$30.00</b>

## Yarra City Council – Draft Budget 2017-18

<b>Fees and Charges Description</b>	<b>GST Status</b>	<b>2016-17 Adopted Fee</b>	<b>2017-18 Proposed Fee</b>
Occupation of parking bays - parking meter/first day- Commercial Street	Taxable	New Fee	<b>\$100.00</b>
Occupation of parking bays - parking meter/subsequent day- Commercial street	Taxable	New Fee	<b>\$50.00</b>
Parking Permits - 1st Resident permit	GST Free	\$36.00	<b>\$37.00</b>
Parking Permits - 2nd Resident permits	GST Free	\$91.00	<b>\$93.00</b>
Parking Permits - 3rd Resident permits	GST Free	\$171.00	<b>\$175.00</b>
Parking Permits - Business - 1st permit	Taxable	\$124.00	<b>\$127.00</b>
Parking Permits - Business - 2nd and subsequent permits	Taxable	\$230.00	<b>\$236.00</b>
Parking Permits - Disabled	GST Free	No Charge	<b>No charge</b>
Parking Permits - 1st Visitor permit	GST Free	\$36.00	<b>\$37.00</b>
Parking Permits - 2nd Visitor permits	GST Free	\$91.00	<b>\$93.00</b>
Parking Permits - 3rd Visitor permits	GST Free	\$171.00	<b>\$175.00</b>
Vehicle tow-away - impounding fee	Taxable	\$403.00	<b>\$415.00</b>
Derelect vehicles/pound fee - abandoned/unregistered vehicle	Taxable	\$403.00	<b>\$415.00</b>
Installation of Loading Zone	Taxable	New Fee	<b>\$200.00</b>
<b>LOCAL LAWS/LEGISLATIVE SERVICES</b>			
Footpath Trading -Application/ Inspection fee ( Non-refundable)	GST free	\$50.00	<b>\$52.00</b>
Footpath heaters	GST free	\$100.00	<b>\$103.00</b>
Footpath awning fee	GST free	\$200.00	<b>\$205.00</b>
Local laws Permit refund fee	GST free	\$100.00	<b>\$103.00</b>
Planter Box/Tubs (Excludes Tables & Chairs) Footpath trading only	GST free	\$50.00	<b>\$52.00</b>
Footpath/nature strip garden agreement fee	GST free	New Fee	<b>\$20.00</b>
Footpath/nature strip planter box yearly rental fee	GST free	New Fee	<b>\$55.00</b>
Additional miscellaneous item Footpath trading	GST free	\$50.00	<b>\$52.00</b>
Mobile Food Vans - Normal Rate	GST free	\$2,400.00	<b>\$2,460.00</b>
Mobile Food Vans - Concession Rate ( Yarra Resident Only)	GST free	\$1,700.00	<b>\$1,745.00</b>
Mobile food van - small private events permit 1 day or less	GST Free	New fee	<b>\$100.00</b>
Mobile food van- Charity or Non for profit event.	GST Free	New Fee	<b>\$0.00</b>
Significant tree Application fee( Non-refundable)	GST free	\$130.00	<b>\$140.00</b>
Significant Tree Permit- Removal	GST free	\$200.00	<b>\$205.00</b>
Significant Tree Permit- Pruning only	GST free	\$100.00	<b>\$103.00</b>
Excess Animal Permit- Application Fee ( Non Refundable)	GST free	\$50.00	<b>\$52.00</b>
Cat trap- rental per week	GST free	\$20.00	<b>\$21.00</b>
Commercial dog walking permit ( annual permit)	GST free	\$100.00	<b>\$103.00</b>
Excess Animal Permit-Fee	GST free	\$50.00	<b>\$52.00</b>
Temporary Public Space Licences up to 7 days	GST free	\$62.00	<b>\$64.00</b>
Local law permit application fee( As required)	GST free	\$50.00	<b>\$52.00</b>
Busking Permit (Monthly charge)	GST free	\$13.00	<b>\$13.50</b>
Planter box/tubs- Laneway garden permit fee	GST free	\$50.00	<b>\$52.00</b>

## Yarra City Council – Draft Budget 2017-18

<b>Fees and Charges Description</b>	<b>GST Status</b>	<b>2016-17 Adopted Fee</b>	<b>2017-18 Proposed Fee</b>
General Local Law Permit	GST free	\$314.00	<b>\$322.00</b>
Temporary Public space permit- Promotional Short Term (1) 0- 3 days	GST free	\$100.00	<b>\$103.00</b>
Temporary Public space permit- Promotional Short Term (2) 3- 7 days where admin/detailed review required	GST free	\$160.50	<b>\$165.00</b>
Local Laws permit Inspection fee- After hours	GST free	\$100.00	<b>\$150.00</b>
Miscellaneous / Impound release Fee	GST free	\$102.00	<b>\$105.00</b>
Shopping Trolley Release fees	GST free	\$60.00	<b>\$62.00</b>
<b>Public Space Licences</b>			
<b>Items on Footpath:</b>			
Advertising Sign - per sign (licensed)	GST Free	\$165.00	<b>\$170.00</b>
Advertising Sign - per sign (unlicensed)	GST Free	\$112.00	<b>\$115.00</b>
Goods Display	GST Free	\$382.00	<b>\$395.00</b>
<b>Tables &amp; Chairs:</b>			
Licensed premises - per table over 800mm( Including benches)	GST free	\$85.00	<b>\$87.00</b>
Licensed Premises - per table up to 800mm	GST Free	\$74.00	<b>\$76.00</b>
Licensed Premises - per chair (600mm =1 Chair)	GST Free	\$68.00	<b>\$70.00</b>
Unlicensed Premises - per table over 800mm (including benches)	GST Free	\$85.00	<b>\$87.00</b>
Unlicensed Premises - per table up to 800mm	GST Free	\$74.00	<b>\$76.00</b>
Unlicensed Premises - per chair (600mm = 1 Chair)	GST Free	\$20.00	<b>\$21.00</b>
Real Estate Sign License	GST Free	\$740.00	<b>\$760.00</b>
Mobile Food Van public land (Once off day rate)	GST Free	\$314.00	<b>\$320.00</b>
Local Laws application and permit fee- Political parties (Election caretaker periods only)		\$0.00	<b>\$0.00</b>
Local Law application and permit fee- charity/non for profit		\$0.00	<b>\$0.00</b>
<b>Kerb Market</b>			
Gleadell Street Market (per stall)	Taxable	\$82.00	<b>\$84.00</b>
<b>Other</b>			
Miscellaneous / Impound Fee	Taxable	\$102.00	<b>\$105.00</b>
<b>Planning Enforcement</b>			
Liquor Licensing Advice Requests	Taxable	\$150.00	<b>\$155.00</b>
<b>ANIMAL CONTROL</b>			
<b>COMMUNITY AMENITY - (Local Laws and Animal Control)</b>			
<b>Dog Registration</b>			
Standard Maximum Fee	GST Free	\$188.00	<b>\$194.00</b>
Standard Reduced Fee	GST Free	\$60.00	<b>\$62.00</b>
Concessional Maximum Fee	GST Free	\$94.00	<b>\$97.00</b>
Concessional Reduced Fee	GST Free	\$17.00	<b>\$18.00</b>
Registration – Declared menacing, dangerous & restricted breed dogs	GST Free	\$320.00	<b>\$330.00</b>
<b>Cat Registration</b>			
Standard Maximum Fee	GST Free	\$105.00	<b>\$108.00</b>

## Yarra City Council – Draft Budget 2017-18

<b>Fees and Charges Description</b>	<b>GST Status</b>	<b>2016-17 Adopted Fee</b>	<b>2017-18 Proposed Fee</b>
Standard Reduced Fee	GST Free	\$35.00	<b>\$36.00</b>
Concessional Maximum Fee	GST Free	\$52.00	<b>\$54.00</b>
Concessional Reduced Fee	GST Free	\$12.50	<b>\$13.00</b>
Animal Registration refund	GST Free	New Fee	<b>50% refund until 1 Oct. After that date no refunds</b>
Replacement Animal Registration tag	Taxable	\$5.00	<b>\$5.00</b>
<b>Animal Pound Release fees</b>			
Release fee - Dog	Taxable	\$90.00	<b>\$95.00</b>
Release fee - Cat	Taxable	\$35.00	<b>\$36.00</b>
Livestock (small)	Taxable	\$55.00	<b>\$57.00</b>
Livestock (large)	Taxable	\$200.00	<b>\$205.00</b>
<b>Registration of Domestic Animal Business</b>			
Annual Registration Fee	Taxable	\$380.00	<b>\$390.00</b>
Domestic Animal Business registration refund	GST Free	New Fee	<b>50% refund until 1 Oct. After that date no refunds</b>
Transfer Fee	Taxable	\$27.00	<b>\$28.00</b>
Request for copy of dog/cat registration certificate (per entry)	Taxable	\$98.00	<b>\$100.00</b>
Service Requests - Animal Control	Taxable	\$72.00	<b>\$74.00</b>
Inspection of Dog/Cat register (per entry)	GST Free	\$20.00	<b>\$21.00</b>
Deposit Cat trap( Refundable)	GST Free	\$100.00	<b>\$103.00</b>
<b>FOOD PREMISES</b>			
<b>Class 1 or Class 2 Premises</b>			
Renewals	GST Free	\$540.00	<b>\$560.00</b>
Additional fee for each employee over 10.	GST Free	\$27.00	<b>\$28.00</b>
New Registrations			
Application fee	GST Free	\$270.00	<b>\$280.00</b>
Registration fee	GST Free	Pro-rata of renewal fee	<b>Pro-rata of renewal fee</b>
Transfer Fee	GST Free	\$270.00	<b>\$280.00</b>
Re-inspection Fee	GST Free	\$135.00	<b>\$140.00</b>
Additional Assessment Fee (Section 19H)	GST Free	\$270.00	<b>\$280.00</b>
<b>Class 3 and Not for Profit Class 1 and 2 Food Premises</b>			
Renewals	GST Free	\$270.00	<b>\$280.00</b>
Additional fee for each employee over 10.	GST Free	\$13.50	<b>\$14.00</b>
New Registrations	GST Free		
Application fee	GST Free	\$135.00	<b>\$140.00</b>



## Yarra City Council – Draft Budget 2017-18

Fees and Charges Description	GST Status	2016-17 Adopted Fee	2017-18 Proposed Fee
Registration fee	GST Free	Pro-rata of renewal fee	<b>Pro-rata of renewal fee</b>
Transfer Fee	GST Free	\$135.00	<b>\$140.00</b>
Re-inspection Fee	GST Free	\$67.50	<b>\$70.00</b>
Additional Inspection Fee Under 19(H)	GST Free	\$135.00	<b>\$140.00</b>
<b>Not for Profit Class 3 Food Premises</b>			
Renewals	GST Free	\$135.00	<b>\$140.00</b>
Additional fee for each employee over 10.	GST Free	\$6.75	<b>\$7.00</b>
<b>New Registrations</b>			
Application fee	GST Free	\$67.50	<b>\$70.00</b>
Registration fee	GST Free	Pro-rata of renewal fee	<b>Pro-rata of renewal fee</b>
Transfer Fee	GST Free	\$67.50	<b>\$70.00</b>
Re-inspection Fee	GST Free	\$67.50	<b>\$70.00</b>
Additional Inspection Fee Under 19(H)	GST Free	\$135.00	<b>\$140.00</b>
<b>TEMPORARY AND MOBILE FOOD PREMISES (registered via "Streatrader") and SHORT TERM REGISTRATIONS OF FOOD PREMISES (on request of proprietor).</b>			
<b>Once-off events (no more than two consecutive days operation) and component/s (per component) attached to a fixed registered (not Class 4) premises.</b>			
Class 1 and 2.	GST Free	\$67.50	<b>\$70.00</b>
Class 3.	GST Free	\$33.75	<b>\$35.00</b>
Not for profit organisations - all classes.		No Charge	<b>No charge</b>
<b>Short term registrations (less than 12 months - Note new approval fee does not apply), temporary and mobile food premises that are not "once off" events or components of a fixed registered premises, components of notified (Class 4) premises.</b>			
Registrations for a period of up to 3 months.	GST Free	1/4 annual renewal fee	<b>1/4 annual renewal fee</b>
Registrations for a period of 3 to 6 months.	GST Free	1/2 annual renewal fee	<b>1/2 annual renewal fee</b>
Registrations for a period of more than 6 months will be treated as a 12 month registration.	GST Free	Full annual renewal fee	<b>Full annual renewal fee</b>
Re-inspection Fee (temp and mobile food premises).	GST Free	\$67.50	<b>\$70.00</b>
<b>PRESCRIBED ACCOMMODATION PREMISES</b>			
<b>Commercial</b>			
<b>Renewals</b>			
Premises accommodating not more than 5 persons	GST Free	\$250.00	<b>\$260.00</b>
Additional fee for each additional person than can be accommodated in excess of 5	GST Free	\$12.50	<b>\$13.00</b>



## Yarra City Council – Draft Budget 2017-18

<b>Fees and Charges Description</b>	<b>GST Status</b>	<b>2016-17 Adopted Fee</b>	<b>2017-18 Proposed Fee</b>
<b>New Registrations</b>			
Application fee	GST Free	\$125.00	<b>\$130.00</b>
Registration fee	GST Free	Pro-rata of renewal fee	<b>Pro-rata of renewal fee</b>
Transfers	GST Free	\$125.00	<b>\$130.00</b>
<b>Not For Profit</b>			
<b>Renewals</b>			
Premises accommodating not more than 5 persons	GST Free	\$125.00	<b>\$130.00</b>
Additional fee for each additional person than can be accommodated in excess of 5	GST Free	\$6.25	<b>\$6.50</b>
<b>New Registrations</b>			
Application fee	GST Free	\$62.50	<b>\$65.00</b>
Registration fee	GST Free	Pro-rata of renewal fee	<b>Pro-rata of renewal fee</b>
Transfers	GST Free	\$62.50	<b>\$65.00</b>
<b>PREMISES PROVIDING PERSONAL SERVICES (Hairdressers, Beauty Salons, Ear Piercing, Tattooing, Skin Penetration)</b>			
Renewals	GST Free	\$172.00	<b>\$178.00</b>
<b>New Registrations</b>			
Application fee	GST Free	\$86.00	<b>\$89.00</b>
Registration fee	GST Free	Pro-rata of renewal fee excluding low risk premises where the full renewal fee applies as registration is not subject to renewal.	<b>Pro-rata of renewal fee excluding low risk premises where the full renewal fee applies as registration is not subject to renewal.</b>
Transfer Fee	GST Free	\$86.00	<b>\$89.00</b>
<i>If proprietor is a not for profit/charitable organisations above will be discounted by 50%. No current applicant are NFP</i>			
<b>OTHER FEES</b>			
Overdue Registration Renewal Fee	GST Free	\$135.00	<b>\$140.00</b>
Waste Water System Approval	GST Free	\$258.00	<b>\$265.00</b>

## Yarra City Council – Draft Budget 2017-18

Fees and Charges Description	GST Status	2016-17 Adopted Fee	2017-18 Proposed Fee
Refund of annual renewal of registration fee for registered premises that closes before expiry date		Business closes: in first quarter of annual period – refund half of renewal fee,	<b>Business closes: in first quarter of annual period – refund half of renewal fee,</b>
		in second quarter of year – refund one quarter of renewal fee, in second half of year – no refund.	<b>in second quarter of year – refund one quarter of renewal fee, in second half of year – no refund.</b>
Information/Service Fees			
Copy of Certificate of Analysis for person from whom sample obtained	Taxable	No Charge	<b>No charge</b>
Copy of Registration Certificate - Only available to current proprietor	Taxable	\$48.00	<b>\$50.00</b>
Extract of premises register	GST Free	No Charge	<b>No Charge</b>
Professional services (EHO) as requested			
Rate per hour	Taxable	\$136.00	<b>\$140.00</b>
RECREATION			
Multi-purpose Sporting Facilities - Casual Fees			
Victoria Park			
Commercial per hour	Taxable	\$260.00	<b>\$270.00</b>
Concession 1 per hour	Taxable	\$78.00	<b>\$80.00</b>
Concession 2 per hour	Taxable	\$36.00	<b>\$37.00</b>
Concession 3 per hour	Taxable	No Charge	<b>No charge</b>
Victoria Park Sherrin Stand Change Rooms (per session 3 hr maximum)			
Commercial	Taxable	\$260.00	<b>\$268.00</b>
Concession 1	Taxable	\$82.00	<b>\$84.00</b>
Concession 2	Taxable	\$36.00	<b>\$37.00</b>
Concession 3	Taxable	No Charge	<b>No charge</b>
Casual Sports Ground Hire - Bastow Reserve No1, Fletcher Reserve 1, Yambla Reserve, Ramsden Street Reserve, Fairfield Park Reserve, Burnley Oval, W.T. Peterson, Loughnan Oval, Citizens Oval, Alphington Park Oval - per session, maximum of 3 hours			
Commercial	Taxable	\$315.00	<b>\$325.00</b>
Concession 1	Taxable	\$78.00	<b>\$80.00</b>
Concession 2	Taxable	\$28.00	<b>\$29.00</b>

## Yarra City Council – Draft Budget 2017-18

<b>Fees and Charges Description</b>	<b>GST Status</b>	<b>2016-17 Adopted Fee</b>	<b>2017-18 Proposed Fee</b>
Concession 3	Taxable	No Charge	<b>No charge</b>
<b>Casual Sports Ground Hire - Bastow Reserve No 2, Fletcher Reserve 2, Coulson Reserve, Alfred Crescent Oval, Walker Street, Alain Bain Reserve - per session, minimum 3 hours</b>			
Commercial	Taxable	\$160.00	<b>\$165.00</b>
Concession 1	Taxable	\$45.00	<b>\$46.00</b>
Concession 2	Taxable	\$15.00	<b>\$15.50</b>
Concession 3	Taxable	No Charge	<b>No charge</b>
<b>Casual Pavilion Hire - Alfred Crescent, Alphington, Burnley, Coulson, Fairfield, Gillon, Graham, Johnson, Ramsden - New Fee</b>			
Commercial fee - per hour	Taxable	\$105.00	<b>\$108.00</b>
Concession 2 - per hour	Taxable	\$18.00	<b>\$18.50</b>
<b>Casual Hire - Stanton Street Hall (Table Tennis) - New Fee</b>			
Commercial fee - per hour	Taxable	\$105.00	<b>\$108.00</b>
Concession 1 - per hour	Taxable	\$31.00	<b>\$32.00</b>
Concession 2 - per hour	Taxable	\$25.00	<b>\$25.60</b>
Concession 3 - per hour	Taxable	\$19.00	<b>\$19.50</b>
Key Bond for all sporting facilities - Casual	GST Free	\$95.00	<b>\$100.00</b>
Key Bond for all sporting facilities - Seasonal	GST Free	\$426.00	<b>\$436.00</b>
Note: Concession 1 = Non Yarra Based -Not For Profit Community Organisations & Yarra Based Private Schools			
Concession 2 = Registered Not for profit Yarra Community Groups and sporting clubs			
Concession 3 = Yarra based State and Catholic primary schools			
<b>Pavilions - Seasonal Fee Per Team</b>			
<b>Category A: Graham, Johnson, Coulson, Ramsden, Fairfield, Burnley, Alfred Cres, Fitzroy Grandstand, and Gillon</b>			
Senior Team	Taxable	\$416.00	<b>\$426.00</b>
Junior Team	Taxable	\$308.00	<b>\$315.00</b>
<b>Category B: Yambla, Citizens, Bain and Alphington, George Knott</b>			
Senior Team	Taxable	\$208.00	<b>\$214.00</b>
Junior Team	Taxable	\$154.00	<b>\$158.00</b>
<b>Sportsgrounds - Seasonal Fee Per Team</b>			
<b>Turf Cricket: Loughnan, Citizens (Summer Turf Wicket)</b>			
Senior Team	Taxable	\$3,156.00	<b>\$3,240.00</b>
<b>Cricket Synthetic</b>			
Senior Team	Taxable	\$1,274.00	<b>\$1,300.00</b>
Junior Team	Taxable	\$338.00	<b>\$346.00</b>
<b>Football</b>			
Senior Team	Taxable	\$1,070.00	<b>\$1,096.00</b>

## Yarra City Council – Draft Budget 2017-18

Fees and Charges Description	GST Status	2016-17 Adopted Fee	2017-18 Proposed Fee
Junior Team	Taxable	\$582.00	\$596.00
<b>Soccer</b>			
Senior Professional Team	Taxable	\$4,180.00	\$4,290.00
Senior Team	Taxable	\$748.00	\$766.00
Junior Team	Taxable	\$291.00	\$298.00
<b>Permit to hire Park for Commercial Fitness Trainers</b>			
Annual Licence Fee	GST Free	\$289.00	\$296.00
<b>CONSTRUCTION MANAGEMENT SUPPORT UNIT</b>			
Counter Fast Track Assessment Fee	GST Free	\$50.00	\$70.00
Out of Hours Permit	GST Free	\$166.90	\$171.90
Out of Hours Inspection - minimum fee	Taxable	\$426.40	\$439.20
<b>Asset Protection Permit</b>			
Works up to \$10k			no fee
Works between \$10,001 and \$500K Application Fee	Taxable	\$228.80	\$235.70
Works more than \$501K Application Fee	Taxable	\$688.50	\$709.20
<b>Local Law Vehicle Crossing Permit</b>			
Private Single Dwelling Vehicle Crossing	GST Free	\$426.40	\$439.20
Commercial/Industrial Vehicle Crossing	GST Free	\$630.00	\$648.90
Profile Design Service	Taxable	\$244.40	\$344.00
<b>Local Law Road Occupation Permit</b>			
Permit	GST Free	\$77.00	\$79.30
Inspection (Mon - Fri)	Taxable	\$140.40	\$144.60
Inspection (Weekends) - Minimum	Taxable	\$426.40	\$439.20
Private Single Dwelling and local shop trader Occupancy per sq. metre per week	Taxable	\$4.68	\$4.80
Commercial License/Occupancy per sq. metre per week	Taxable	\$8.50	\$8.75
Plant and Equipment - Permits – Private single dwelling and local shop traders.	GST Free	\$147.70	\$152.10
Plant and Equipment Permit -Commercial – Local road Lane closure, footpath occupation, laneway closure	Taxable	\$250.00	\$257.50
Plant and Equipment Permit - Commercial – Local road Full road closure	Taxable	\$350.00	\$360.50
Plant & Equipment Permits – Commercial Collector Road or Arterial Road Lane closure, footpath occupation	Taxable	\$350.00	\$360.50
Plant & Equipment Permit – Commercial Collector road Full road closure	Taxable	\$500.00	\$515.00
Plant & Equipment Permit - House Module	Taxable	\$500.00	\$515.00
Plant & Equipment - Inspections (Mon to Fri) Private single dwelling and local shop traders.	Taxable	\$140.40	\$144.60

## Yarra City Council – Draft Budget 2017-18

<b>Fees and Charges Description</b>	<b>GST Status</b>	<b>2016-17 Adopted Fee</b>	<b>2017-18 Proposed Fee</b>
Plant & Equipment - Inspections (Mon to Fri) Commercial – includes house modules.	Taxable	\$250.00	<b>\$257.50</b>
Plant & Equipment – Inspections (all out of hours)- Minimum	Taxable	\$426.40	<b>\$439.20</b>
Skip placement - per day unmetered	GST Free	\$21.80	<b>\$22.50</b>
Skip placement - per day metered	GST Free	\$59.30	<b>\$61.00</b>
Container Permit - (20') per day	GST Free	\$126.90	<b>\$130.70</b>
Container Permit - (40') per day	GST Free	\$252.70	<b>\$260.30</b>
<b>Filming in municipality/commercial still photography (per film):</b>			
Commercial Profit Making-Film/Ad Producers-Major impact: Permit	Taxable	\$1,158.60	<b>\$1,193.40</b>
Filming (incl ads/still photography) inspection (Mon to Fri)	Taxable	\$140.40	<b>\$144.60</b>
Filming (incl ads/still photography) inspection (Weekends)	Taxable	\$426.40	<b>\$439.20</b>
Small Budget productions (incl films & ads)- Minor impact: Permit	Taxable	\$387.90	<b>\$399.50</b>
Student Filming (including still photography)	GST Free	No Charge	<b>No Charge</b>
Non Profit Making Filming (including still photography)	GST Free	No Charge	<b>No Charge</b>
<b>Road / Footpath Openings</b>			
<b>Consent (RMA 2004)</b>			
Permit – minimum*	GST Free	\$77.00	<b>Adopt Statutory fee</b>
Inspection (Mon - Fri)	Taxable	\$140.40	<b>\$144.60</b>
Inspection (Weekends) – Minimum	Taxable	\$426.40	<b>\$439.20</b>
<b>Road reinstatement (See notes)</b>			
Road - deep lift asphalt/concrete/bluestone (per square metre) (minimum charge \$800)	GST Free	\$286.00	<b>\$300.00</b>
Road - asphalt/concrete <100mm (per square metre) (minimum charge \$500)	GST Free	\$179.90	<b>\$200.00</b>
Footpath - residential - asphalt (as per YSD33 RAF) less than 60mm (per square metre) (minimum charge \$500)	GST Free	\$142.50	<b>\$180.00</b>
Footpath - industrial - asphalt / concrete (as per YSD33 IAF & CF) greater than 60mm & less than equal to 100mm (per square metre) (minimum charge \$800)	GST Free	\$208.00	<b>\$250.00</b>
Footpath - industrial - concrete with asphalt surface (as per YSD33 ICAF) <=170mm (per square metre) (minimum charge \$800)	GST Free	\$254.80	<b>\$280.00</b>
Traffic Management	GST Free	New Fee	<b>\$500.00</b>
Parking sensor removal/reinstatement (up to 10)	Taxable	New Fee	<b>\$1,000.00</b>
Additional sensors greater than 10	Taxable	New Fee	<b>\$100 per sensor</b>
50% surcharge applies for a 48 hour response time			
Replacement of Damaged Sensor Unit	GST Free	New Fee	<b>\$900.00</b>

## Yarra City Council – Draft Budget 2017-18

Fees and Charges Description	GST Status	2016-17 Adopted Fee	2017-18 Proposed Fee
<i>Notes:</i>			
<i>^ Areas greater than 40m<sup>2</sup> or greater than 30 lineal metres Council may consider a reduced charge</i>			
<i>* In accordance with the Road Management Act 2004</i>			
<b>CHILD CARE</b>			
<b>Late Fee- Children's Services</b>			
Late Fee for Vac Care, ASC, LDC, Kinder.	GST Free	New Fee	<b>\$25.00</b>
		New Fee	<b>1.30 per minute</b>
<b>Outside School Hours Care</b>			
After School Care Fee - Regular	GST Free	\$16.00 Jul- Dec 2016	<b>\$17.00 Jul - Dec 2017</b>
After School Care Fee - Regular	GST Free	\$17.00 Jan - June 2017	<b>\$18.00 Jan - Jun 2018</b>
After School Care Fee - Casual	GST Free	\$19.00 Jul- Dec 2016	<b>\$20.00 Jul - Dec 2017</b>
After School Care Fee - Casual	GST Free	\$20.00 Jan - June 2017	<b>\$20.50 Jan - Jun 2018</b>
After School Care Fee - Curriculum Day	GST Free	\$45.00 Jul- Dec 2016	<b>\$47.00 Jul - Dec 2017</b>
After School Care Fee - Curriculum Day	GST Free	\$47.00 Jan - June 2017	<b>\$48.20 Jan - Jun 2018</b>
After School Care Fee - Curriculum Half Day	GST Free	\$26.00 Jul- Dec 2016	<b>\$27.00 Jul - Dec 2017</b>
After School Care Fee - Curriculum Half Day	GST Free	\$27.00 Jan - June 2017	<b>\$27.70 Jan - Jun 2018</b>
After School Care Fee - End of Term	GST Free	\$22.00 Jul- Dec 2016	<b>\$23.00 Jul - Dec 2018 2017</b>
After School Care Fee - End of Term	GST Free	\$23.00 Jan - June 2017	<b>\$23.60 Jan - Jun 2018</b>
After School Care Fee - End of Year	GST Free	\$25.00 Jul- Dec 2016	<b>\$26.00 Jul - Dec 2017</b>
After School Care Fee - End of Year	GST Free	\$26.00 Jan- Jun 2017	<b>\$26.70 Jan - Jun 2018</b>
Vacation Care Fee - All Day	GST Free	\$50.00 Jul- Dec 2016	<b>\$52.00 Jul - Dec 2017</b>
Vacation Care Fee - All Day	GST Free	\$52.00 Jan- Jun 2017	<b>\$53.50 Jan-Jun 2018</b>
Vacation Care Excursion Fee - All Day	GST Free	\$60.00 Jul- Dec 2016	<b>\$62.50 Jul - Dec 2017</b>
Vacation Care Excursion Fee - All Day	GST Free	\$62.50 Jan - Jun 2017	<b>\$66.00 Jan - Jun 2018</b>

## Yarra City Council – Draft Budget 2017-18

<b>Fees and Charges Description</b>	<b>GST Status</b>	<b>2016-17 Adopted Fee</b>	<b>2017-18 Proposed Fee</b>
<b>Long Day Care</b>			
One to Four Days (per Day)	GST Free	\$109.00 Jul- Dec 2016	<b>\$113.50 Jul - Dec 2017</b>
One to Four Days (per Day)	GST Free	\$113.50 Jan - Jun 2017	<b>\$116.5 Jan - Jun 2018</b>
<b>Pre School 3 Year Olds</b>			
1 Session per Term	GST Free	\$240.00 Jul – Dec 2016	<b>\$249.50 Jul - Dec 2017</b>
1 Session per Term	GST Free	\$249.50 Jan - Jun 2017	<b>\$394.50 Jan - Jun 2018</b>
<b>Health Care Card Holders</b>			
Health Care 1 session per term	GST Free	\$122.00	<b>\$125.10</b>
<b>Pre School 4 Year Olds</b>			
July to December	GST Free	\$357.80	
January to June 2017	GST Free	\$372.00	<b>\$381.50</b>
<b>Occasional child care</b>			
OCC Casual	GST Free	\$10.00	<b>\$11.00</b>
OCC Member	GST Free	\$6.50	<b>\$7.00</b>
Concession	GST Free	\$3.20	<b>\$4.20</b>
10 OCC sessions	GST Free	\$74.00	<b>\$76.00</b>
Occasional Care Connie Benn	GST Free	\$18.00	<b>\$28.00</b>
Occasional Care Connie Benn Concession	GST Free	\$9.00	<b>\$10.00</b>
<b>Youth Services</b>			
Teenage Holiday Programs	Taxable	\$19.00	<b>\$19.50</b>
Teenage Holiday Programs - Concession	Taxable	\$3.20	<b>\$3.50</b>
<b>Hire of Meeting Rooms - Connie Benn Centre</b>			
Concessional Rate Half Day	Taxable	\$30.00	<b>\$30.75</b>
Concessional Rate Full Day	Taxable	\$50.00	<b>\$51.25</b>
Commercial Rate Half Day	Taxable	\$100.00	<b>\$102.50</b>
Commercial Rate Full Day	Taxable	\$180.00	<b>\$184.50</b>
<b>Community Kitchen</b>			
Concessional Rate Half Day	Taxable	\$40.00	<b>\$41.00</b>
Concessional Rate Full Day	Taxable	\$70.00	<b>\$71.75</b>
Commercial Rate Half Day	Taxable	\$100.00	<b>\$102.50</b>
Commercial Rate Full Day	Taxable	\$180.00	<b>\$184.50</b>
<b>Training Room</b>			
Concessional Rate Half Day	Taxable	\$50.00	<b>\$51.25</b>
Concessional Rate Full Day	Taxable	\$100.00	<b>\$102.50</b>
Commercial Rate Half Day	Taxable	\$100.00	<b>\$102.50</b>
Commercial Rate Full Day	Taxable	\$180.00	<b>\$184.50</b>

## Yarra City Council – Draft Budget 2017-18

<b>Fees and Charges Description</b>	<b>GST Status</b>	<b>2016-17 Adopted Fee</b>	<b>2017-18 Proposed Fee</b>
<b>Consultation Room</b>			
Concessional Rate per hour	Taxable	\$30.00	<b>\$30.75</b>
Concessional Rate Full Day	Taxable	\$80.00	<b>\$82.00</b>
Commercial Rate per hour	Taxable	\$40.00	<b>\$41.00</b>
Commercial Rate Full Day	Taxable	\$150.00	<b>\$153.75</b>
<b>Playgroup Room 2</b>			
Concessional Rate per 2 hour session	Taxable	\$40.00	<b>\$41.00</b>
Commercial Rate per hour	Taxable	\$30.00	<b>\$30.75</b>
Commercial Rate Full Day	Taxable	\$150.00	<b>\$153.75</b>
<b>Front Room</b>			
Concessional Rate Half Day	Taxable	\$20.00	<b>\$20.50</b>
Concessional Rate Full Day	Taxable	\$50.00	<b>\$51.25</b>
Commercial Rate Half Day	Taxable	\$30.00	<b>\$30.75</b>
Commercial Rate Full Day	Taxable	\$100.00	<b>\$102.50</b>
<b>Foyer Room (evening and weekend hire only)</b>			
Concessional Rate Half Day	Taxable	\$60.00	<b>\$61.50</b>
Concessional Rate Full Day	Taxable	\$100.00	<b>\$102.50</b>
Commercial Rate Half Day	Taxable	\$80.00	<b>\$82.00</b>
Commercial Rate Full Day	Taxable	\$150.00	<b>\$153.75</b>
Groups auspiced by Council business units	GST Free	No Charge	<b>No charge</b>
<b>MATERNAL &amp; CHILD HEALTH</b>			
<b>Vaccine</b>			
Immunisation - vaccinations	GST Free	Fee varies with Vaccine	<b>Fee varies with Vaccine</b>
<b>Vaccine</b>			
Immunisation - alternative vaccinations	GST Free	Fee varies with Vaccine	<b>Fee varies with Vaccine</b>
<b>Vaccine</b>			
Infant screening program 0 to 4 years	GST Free	No Charge	<b>No Charge</b>
New/Existing Mothers Screening program (Infants 0 to 4 years)	GST Free	No Charge	<b>No Charge</b>
General parenting advice & support	GST Free	No Charge	<b>No Charge</b>
Assessment & referral service	GST Free	No Charge	<b>No Charge</b>
Outreach for geographically isolated young mothers	GST Free	No Charge	<b>No Charge</b>
Outreach for young mothers of Koori/different ethnic backgrounds	GST Free	No Charge	<b>No Charge</b>



## Yarra City Council – Draft Budget 2017-18

Fees and Charges Description	GST Status	2016-17 Adopted Fee	2017-18 Proposed Fee
<b>PLANNING/SUBDIVISION</b>			
<b>Amendments to Planning Scheme*</b>			
Request to amend planning scheme - a) considering a request to amend a planning scheme; and b) taking action required by Division 1 of Part 3 of the Act; and c) considering any submissions which do not seek a change to the amendment; and d) if applicable, abandoning the amendment	GST Free	\$798.00	<b>\$2,871.60</b>
Consideration of submissions to Amendment and reference to panel*:	GST Free	\$798.00	<b>refer below</b>
a) up to and including 10 submissions which seek a change to an amendment and where necessary referring the submissions to a panel;	GST Free	N/A	<b>\$14,232.70</b>
b) 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel	GST Free	N/A	<b>\$28,437.60</b>
c) Submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel	GST Free	N/A	<b>\$38,014.40</b>
Adoption of an Amendment	GST Free	\$524.00	<b>\$453.10</b>
Approval of an Amendment	GST Free	\$798.00	<b>\$453.10</b>
Amendments under 20A	GST Free	\$798.00	<b>\$906.10</b>
Amendments under 20(4)	GST Free		<b>\$3,763.80</b>
Under section 96A(4)(a) of the Act: The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications			<b>variable</b>
For an agreement to a proposal to amend or end an agreement under section 173 of the Act			<b>\$620.30</b>
For the first 12 months from commencement of the regulations (13 October 2016), the fees for planning scheme amendments will be charged at 50% of the fees set out in regulations			
<b>Applications for permits under s.47 of the Act*</b>			
Class 1 Application for use only and Car Parking	GST Free	\$502.00	<b>\$1,240.70</b>
<b>Residential &amp; 1 Dwelling on a lot*</b>			
Class 2 ≤ \$10,000	GST Free	\$239.00	<b>\$188.20</b>
Class 3 >\$10,001 - \$100,000	GST Free	New Fee	<b>\$592.50</b>
Class 4 >\$100,001 - \$500,00	GST Free	New Fee	<b>\$1,212.80</b>
Class 5 >\$500,001 - \$1,000,000	GST Free	New Fee	<b>\$1,310.40</b>
Class 6 > \$1,000,001 - \$2,000,000	GST Free	New Fee	<b>\$1,407.90</b>
<b>VICSMART Applications*</b>			
Class 7 ≤ \$10,000	GST Free	New Fee	<b>\$188.20</b>
Class 8 >\$10,000	GST Free	New Fee	<b>\$404.30</b>
Class 9 VICSMART application to subdivide or consolidate land	GST Free	New Fee	<b>\$188.20</b>

## Yarra City Council – Draft Budget 2017-18

Fees and Charges Description	GST Status	2016-17 Adopted Fee	2017-18 Proposed Fee
<b>Multi Development &amp; Commercial Use*</b>			
Class 10 ≤ \$100,000	GST Free	102 (category range change)	<b>\$1,080.40</b>
Class 11 >\$100,001 - \$1,000,000	GST Free	815 (category range change)	<b>\$1,456.70</b>
Class 12 > \$1,000,001 - \$5,000,000	GST Free	1153 (category range change)	<b>\$3,213.20</b>
Class 13 > \$5,000,001 - \$15,000,000	GST Free	4837 (category range change)	<b>\$8,189.80</b>
Class 14 > \$15,000,001 - \$50,000,000	GST Free	8064 (Category range change)	<b>\$24,151.10</b>
Class 15 >\$50,000,001 - <b>up until 12 October 2017</b>	GST Free		<b>\$27,141.20</b>
Class 15 >\$50,000,001 - <b>from 13 October 2017</b>	GST Free	\$16,130.00	<b>\$54,282.40</b>
<b>Subdivision*</b>			
Class 16 Subdivide an existing building	GST Free	\$386.00	<b>\$1,240.70</b>
Class 18 Subdivide land into 2 lots	GST Free	\$386.00	<b>\$1,240.70</b>
Class 18 To effect a realignment of a common boundary between lots or to consolidate two or more lots	GST Free	\$386.00	<b>\$1,240.70</b>
Class 19 Subdivide land (per 100 lots created)	GST Free	\$781.00	<b>\$1,240.70</b>
Class 20 To: a) create, vary a restriction within the meaning of the Subdivision Act 1988, or b) Create or remove a right of way; or c) Create, vary or remove an easement other than a right of way; or d) Vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant	GST Free	\$249.00	<b>\$1,240.70</b>
Class 21 A permit not otherwise provided for in the regulation	GST Free	New Fee	<b>\$1,240.70</b>
<b>Fees to amend applications*</b>			
Request to amend an application for permit	GST Free	\$102.00	<b>40% of new applicable fee</b>
<b>Applications for amendments to permit under s.72 of the Act*</b>			
Class 1. To change permitted use	GST Free	\$502.00	<b>\$1,240.70</b>
Class 2. To change what the permit allows, change conditions, etc.	GST Free	\$502.00	<b>\$1,240.70</b>
<b>Single Dwelling amendment (Class 2 - 6)*</b>			
Class 3 - Class 2 Permit	GST Free	\$239.00	<b>\$188.20</b>
Class 4 - Class 3 Permit	GST Free	New Fee	<b>\$592.50</b>
Class 5 - Class 4 Permit	GST Free	New Fee	<b>\$1,212.80</b>
Class 6 - Class 5 or 6 Permit	GST Free	New Fee	<b>\$1,310.40</b>

## Yarra City Council – Draft Budget 2017-18

<b>Fees and Charges Description</b>	<b>GST Status</b>	<b>2016-17 Adopted Fee</b>	<b>2017-18 Proposed Fee</b>
<b>VICSMART Amendment (Class 7 - 9)*</b>			
Class 7 - Class7 Permit	GST Free	New Fee	<b>\$188.20</b>
Class 8 - Class 8 Permit	GST Free	New Fee	<b>\$404.30</b>
Class 9 - To subdivide or consolidate land	GST Free	New Fee	<b>\$188.20</b>
<b>Commercial and Multi development (Class 10-15)*</b>			
Class 10 - Class 10 Permit	GST Free	Category range change	<b>\$1,080.20</b>
Class 11 - Class 11 Permit	GST Free	Category range change	<b>\$1,456.70</b>
Class 12 - Class 12, 13, 14, 15 Permit	GST Free	Category range change	<b>\$3,213.20</b>
<b>Subdivision (Class 16 - 20) *</b>			
Class 13. To subdivide an existing building (other than a class 9 permit)	GST Free	New Fee	<b>\$1,240.70</b>
Class 14. To subdivide land into 2 lots (other than a class 9 or class 16 permit)	GST Free	New Fee	<b>\$1,240.70</b>
Class 15. To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	GST Free	New Fee	<b>\$1,240.70</b>
Class 16. Subdivide land (other than a class 9, class 16, class17 or class 18 permit)	GST Free	New Fee	<b>\$1240.70 per 100 lots created</b>
Class 17 To: a) create, vary a restriction within the meaning of the Subdivision Act 1988, or b) Create or remove a right of way; or c) Create, vary or remove an easement other than a right of way; or d) Vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant	GST Free	New Fee	<b>\$1,240.70</b>
Class 18. A permit not otherwise provided for in the regulation.	GST Free	New Fee	<b>\$1,240.70</b>
<b>Other Fees</b>			
Application for Certificate of Compliance*	GST Free	\$147.00	<b>\$306.70</b>
Application for planning certificate*	GST Free	\$18.20	<b>\$20.90 (hard copy) or \$7.00 (Electronic.</b>
Determination whether anything is to Council's satisfaction*	GST Free	\$102.00	<b>\$306.70</b>
Request to extend expiry date of a permit	Taxable	\$400.00	<b>\$420.00</b>
Request to amend a permit / plans (other than under s.72)	Taxable	\$475.00	<b>\$500.00</b>
Property enquiry	Taxable	\$230.00	<b>\$250.00</b>
Advertising Letters and Notices (5 or more notices)	Taxable	\$5.50 per notice	<b>\$5.60</b>
On site notices	Taxable	\$55.00	<b>\$60.00</b>
Notice in a Newspaper	Taxable	\$1,161.60	<b>\$1,161.60</b>
Plans to comply with Condition 1 of the permit. Second and subsequent assessments.	Taxable	\$150.00	<b>\$175.00</b>

## Yarra City Council – Draft Budget 2017-18

<b>Fees and Charges Description</b>	<b>GST Status</b>	<b>2016-17 Adopted Fee</b>	<b>2017-18 Proposed Fee</b>
Public Photocopier (per copy)	GST Free	\$0.50	<b>Standard Fee</b>
Plan photocopying (larger than A3)	taxable	\$16.00	<b>Standard Fee</b>
<i>*Denotes Statutory Charges regulated by State Government and cannot be increased</i>			
<b>BUILDING CONTROL/REGULATION</b>			
<b>Lodgement Fees (building work permit)</b>			
Value \$5,000 and greater*	GST Free	Adopt Statutory fee	<b>Adopt Statutory fee</b>
Building permit levy for a Building greater than \$10,000 (statutory fee) - Residential Only*	GST Free	cost x 0.00128	<b>cost x 0.00128</b>
Certificate S327 (incl. Flood Certificate)*	GST Free	Adopt Statutory fee	<b>Adopt Statutory fee</b>
Property information request (incl Solicitor 's request fee) (statutory fee) (incl inspections owner/builder projects)*	GST Free	Adopt Statutory fee	<b>Adopt Statutory fee</b>
<b>BUILDING PERMIT FEES</b>			
<b>Class 1 &amp; 10</b>			
Demolish - detached dwelling	Taxable	\$1,120.10	<b>\$1,153.70</b>
Demolish - attached dwelling	Taxable	\$1,460.20	<b>\$1,504.00</b>
Demolish - commercial building	Taxable	\$1195.00 min \$748/floor	<b>\$1230.90 min \$770/floor</b>
Swimming Pools	Taxable	\$1,033.80	<b>\$1,064.80</b>
Fences (Class 10 Structure)	Taxable	\$811.20	<b>\$835.50</b>
Carports, Garages, Shed etc. (Class 10 Structure)	Taxable	\$1,048.30	<b>\$1,079.70</b>
Alterations & Additions - Up to \$10,000	Taxable	\$1,102.40	<b>\$1,135.50</b>
Alterations & Additions - \$10,001 - \$20,000	Taxable	\$1,378.00	<b>\$1,419.30</b>
Alterations & Additions - \$20,001 - \$50,000	Taxable	\$1,892.80	<b>\$1,949.60</b>
Alterations & Additions - \$50,001- \$150,000	Taxable	\$2,480.40	<b>\$2,554.80</b>
Alterations & Additions - \$150,001- \$230,000	Taxable	\$2,755.00	<b>\$2,837.70</b>
Alterations & Additions - \$230,001- \$300,000	Taxable	\$3,168.90	<b>\$3,264.00</b>
Alterations & Additions - \$300,001-\$400,000	Taxable	\$3,250.00	<b>\$3,347.50</b>
New dwellings : single	Taxable	\$2,851.70	<b>\$2,937.30</b>
New dwellings : 2 attached	Taxable	\$4,393.00	<b>\$4,524.80</b>
New Multiple Class 1 developments (Quotation)	Taxable	\$1,940/unit	<b>\$1998.20/unit</b>
<b>Class 2, 3, 4, 5, 6, 7, 8 and 9</b>			
Miscellaneous commercial work e.g. remove hydrant hose	Taxable	\$915.20	<b>\$942.70</b>
Up to \$30,000	Taxable	\$1,267.80	<b>\$1,305.80</b>
\$30,001 - \$50,000	Taxable	\$1,625.50	<b>\$1,674.30</b>
\$50,001 - \$100,000	Taxable	\$2,425.30	<b>\$2,498.00</b>
\$100,001 - \$300,000	Taxable	\$3,292.60	<b>\$3,391.40</b>

## Yarra City Council – Draft Budget 2017-18

<b>Fees and Charges Description</b>	<b>GST Status</b>	<b>2016-17 Adopted Fee</b>	<b>2017-18 Proposed Fee</b>
\$300,001 - \$500,000	Taxable	\$4,160.00	<b>\$4,284.80</b>
Class 2 (Residential fit outs)	Taxable	\$1,422.70	<b>\$1,465.40</b>
Over \$500,000 (quotation based on consulting building surveyors schedule)	Taxable	Quotation + 10%	<b>Quotation + 10%</b>
Extension of permit/application 3 /6/ 12 months	Taxable	\$550/\$650/\$790	<b>\$566/\$670/\$814</b>
<b>Miscellaneous</b>			
Building Record search Class 1 & 10	GST Free	\$92.60	<b>\$95.40</b>
Building Record search Class 2 - 9	GST Free	\$156.00	<b>\$160.70</b>
Consent & Report applications (other than demolition)*	GST Free	Adopt Statutory fee	<b>Adopt Statutory fee</b>
Consent and Report applications (demolition)*	GST Free	Adopt Statutory fee	<b>Adopt Statutory fee</b>
Consent and Report for Legal Point of Discharge*	GST Free	Adopt Statutory fee	<b>Adopt Statutory fee</b>
Report and consent advertising*	Taxable	\$93.80	<b>\$96.60</b>
Consulting charge out rate p/hr i.e. dilapidation surveys	Taxable	\$193.40	<b>\$199.20</b>
Inspection within City of Yarra	Taxable	\$193.40	<b>\$199.20</b>
Inspection outside City of Yarra	Taxable	Quotation + 10%	<b>Quotation + 10%</b>
Variation to Building Permit (change of details)	Taxable	\$456.60	<b>\$470.30</b>
Variation to Building Permit (amended documentation)	Taxable	\$660.00 (minimum)	<b>\$679.80 min</b>
Additional Occupancy Permits	Taxable	\$133.10	<b>\$137.10</b>
Siting Approval Public Entertainment – 1 Structure	Taxable	\$405.60	<b>\$417.80</b>
Siting Approval Public Entertainment – 1 Structure <10 business days prior	Taxable	New Fee	<b>\$690.00</b>
Siting Approval Public Entertainment – 2-5 Structures	Taxable	\$598.00	<b>\$616.00</b>
Siting Approval Public Entertainment – 2-5 Structures <10 business days prior	Taxable	New Fee	<b>\$1,016.00</b>
Siting Approval Public Entertainment – 6-9 Structures	Taxable	\$811.20	<b>\$835.50</b>
Siting Approval Public Entertainment – 6-9 Structures <10 business days prior	Taxable	New Fee	<b>\$1,378.00</b>
Siting Approval Public Entertainment – 10+ Structures	Taxable	\$1,092.00	<b>\$1,124.80</b>
Siting Approval Public Entertainment – 10+ Structures Late fee <10 business days prior	Taxable	New Fee	<b>\$1,856.00</b>
Public Entertainment Permits (temporary) Site up to 1,000m <sup>2</sup> (Max. 5 structures 200 sq.m ea.)	Taxable	\$1,407.10	<b>\$1,449.30</b>
Public Entertainment Permits (temp) Site up to 1,000m <sup>2</sup> (Max. 5 structures 200m <sup>2</sup> ea.) <10 bus days prior	Taxable	New Fee	<b>\$2,390.00</b>
Public Entertainment Permits (temporary) Site 1,001 m <sup>2</sup> to 5,000m <sup>2</sup> (Max. 5 structures 200 sq.m ea.)	Taxable	\$1,549.60	<b>\$1,596.00</b>
Public Entertainment Permits (temp) Site 1,001 m <sup>2</sup> to 5,000m <sup>2</sup> (Max. 5 structures 200m <sup>2</sup> ea.) <10 bus days prior	Taxable		<b>\$2,632.00</b>

## Yarra City Council – Draft Budget 2017-18

<b>Fees and Charges Description</b>	<b>GST Status</b>	<b>2016-17 Adopted Fee</b>	<b>2017-18 Proposed Fee</b>
Public Entertainment Permits (temporary) Site 5,001 m <sup>2</sup> to 10,000m <sup>2</sup> (Max. 5 structures 200 sq.m ea.)	Taxable	\$2,340.00	<b>\$2,457.20</b>
Public Entertainment Permits (temp) Site 5,001 m <sup>2</sup> to 10,000m <sup>2</sup> (Max. 5 structures 200m2 ea.) <10 bus days prior	Taxable		<b>\$3,977.00</b>
Public Entertainment Permits (temporary) Site 10,001m <sup>2</sup> + (Max.10 structures 200 sq.m ea.)	Taxable	\$3,380.00	<b>\$4,500.00</b>
Public Entertainment Permits (temp) Site 10,001m <sup>2</sup> + (Max.10 structures 200m2 ea.) <10 bus days prior	Taxable		<b>\$6,750.00</b>
Public Entertainment Permits (temporary) additional structures over limit (per additional structure)	Taxable	\$114.40	<b>\$117.80</b>
Liquor Licence Reports (desktop check from scale drawings supplied by applicant - up to 500m2 of building)	Taxable	\$800.80	<b>\$824.80</b>
Liquor Licence Reports (site check and measure up to 500m2 of building)	Taxable	\$1,144.00	<b>\$1,178.30</b>
Change of Use/Combined Allotment Statements	Taxable	\$717.60	<b>\$739.10</b>
A1 Copies - per copy	Taxable	\$15.60	<b>\$16.00</b>
A3 Copies - per copy	Taxable	\$1.80	<b>\$1.85</b>
A4 Copies - per copy	Taxable	\$0.80	<b>\$0.82</b>
Emergency work/cost recovery	Taxable	Cost + 20%	<b>Cost + 20%</b>
Additional Consulting Services re Building Permits	Taxable	Quotation + 10%	<b>Quotation + 10%</b>
Final Inspection - (Class 1 & 10) Lapsed Building Permit - No Works	Taxable	\$370.20	<b>\$381.30</b>
Final Inspection - (Class 2 - 9) Lapsed Building Permit - No Works	Taxable	\$511.70	<b>\$527.00</b>
Additional Mandatory Inspections (weekdays)	Taxable	\$186.50	<b>\$192.10</b>
Mandatory inspections (weekend)	Taxable	\$385.00	<b>\$396.60</b>
Computation checking	Taxable	Quotation + 10%	<b>Quotation + 10%</b>
Certification fee	Taxable	Building Permit fee x 350% with a minimum fee of \$3,700.00 - Refer C.O.W	<b>Building Permit fee x 350% with a minimum fee of \$3,811.00 - Refer C.O.W</b>
Adjoining Property Owners Details (3 or more/search)	Taxable	\$50.00	<b>\$51.50</b>
Alternative Solution/ Dispensation/ Change of Use determination	Taxable	\$660.00 for first determination + \$66.00 per additional item	<b>\$679.00 for first determination + \$68.00 per additional item</b>

## Yarra City Council – Draft Budget 2017-18

Fees and Charges Description	GST Status	2016-17 Adopted Fee	2017-18 Proposed Fee
<b>HIRE OF TOWN HALLS</b>			
4 HOUR TOWN HALL BOOKINGS (Mon to Thurs) - FULL	Taxable	\$665.00	<b>\$875.00</b>
4 HOUR TOWN HALL BOOKINGS (Mon to Thurs) - CONCESSION	Taxable	\$532.00	<b>\$545.00</b>
Additional hourly commercial hire (Mon to Thurs) - FULL	Taxable	\$180.00	<b>\$220.00</b>
Additional hourly concession hire (Mon to Thurs) - CONCESSION	Taxable	\$108.00	<b>\$110.00</b>
8 HOUR TOWN HALL BOOKINGS (Fri to Sun & Public Holidays) - FULL	Taxable	\$2,200.00	<b>\$2,260.00</b>
8 HOUR TOWN HALL BOOKINGS (Fri to Sun & Public Holidays) - CONCESSION	Taxable	\$1,320.00	<b>\$1,350.00</b>
Additional hourly hire (Fri to Sun & Public Holidays) - FULL	Taxable	\$180.00	<b>\$220.00</b>
Additional hourly hire (Fri to Sun & Public Holidays) - CONCESSION	Taxable	\$108.00	<b>\$110.00</b>
Kitchen Use Only - per hour	Taxable	\$150 for 4 hours	<b>N/A</b>
Kitchen Use Only - per day	Taxable	\$250.00	<b>\$260.00</b>
Balcony	Taxable	\$400.00	<b>\$415.00</b>
Security Deposit	GST Free	minimum of \$1000	<b>minimum of \$1000</b>
Town Hall PLI Insurance Community	Taxable	\$79.00	<b>\$80.00</b>
Late Booking Fee	Taxable	\$45.00	<b>\$45.00</b>
Late Booking Change Administration Fee	Taxable	N/A	<b>\$20.00</b>
Sound Technician (per hour)	Taxable	N/A	<b>\$45.00</b>
Hire of Sound System * requires sound technician	Taxable	\$200.00	<b>\$200.00</b>
Hire of Inbuilt Projector	Taxable	\$150.00	<b>\$150.00</b>
Hire of Portable Projector	Taxable	\$50.00	<b>\$50.00</b>
Hire of Piano	Taxable	N/A	<b>\$150.00</b>
<b>COMMUNITY HALLS</b>			
<b>Small Community Spaces (library meeting rooms, Williams Reserve Community Room, Hugo Wertheim Room, Radio Room)</b>			
First 3 hours - FULL	Taxable	\$90.00	<b>\$92.00</b>
Additional hours ( per hour) - FULL	Taxable	\$30.00	<b>\$30.00</b>
First 3 hours - CONCESSION	Taxable	\$15.00	<b>\$16.00</b>
Additional hours (per hour) - CONCESSION	Taxable	\$5.00	<b>\$5.00</b>
Groups auspiced by Council business units	Taxable	NO CHARGE	<b>NO CHARGE</b>
Security Deposit	Taxable	minimum of \$100	<b>minimum of \$100</b>
Community Hall PLI Insurance	Taxable	\$27.00	<b>\$30.00</b>
<b>Medium Sized Community Spaces (Loughnan Hall, Mark Street Hall, Richmond Senior Citizens Centre, The Stables, Richmond Family Centre)</b>			
First 3 hours - FULL	Taxable	\$165.00	<b>\$169.00</b>
Additional hours ( per hour) - FULL	Taxable	\$55.00	<b>\$56.00</b>
First 3 hours - CONCESSION	Taxable	\$54.00	<b>\$55.00</b>



## Yarra City Council – Draft Budget 2017-18

<b>Fees and Charges Description</b>	<b>GST Status</b>	<b>2016-17 Adopted Fee</b>	<b>2017-18 Proposed Fee</b>
Additional hours (per hour) - CONCESSION	Taxable	\$18.00	<b>\$18.00</b>
Groups auspiced by Council business units	GST Free	NO CHARGE	<b>NO CHARGE</b>
Security Deposit	GST Free	minimum of \$100	<b>minimum of \$100</b>
Community Hall PLI Insurance Community	Taxable	\$27.00	<b>\$30.00</b>
<b>Large Community Spaces (Collingwood Senior Citizens Centre, Edinburgh Gardens Community Room, Studio 1, Community Space at Bargoonga Nganjin)</b>			
First 3 hours - FULL	Taxable	\$187.50	<b>\$193.00</b>
Additional hours ( per hour) - FULL	Taxable	\$62.50	<b>\$64.00</b>
First 3 hours - CONCESSION	Taxable	\$66.00	<b>\$67.00</b>
Additional hours (per hour) - CONCESSION	Taxable	\$22.00	<b>\$22.00</b>
Groups auspiced by Council business units	Taxable	NO CHARGE	<b>NO CHARGE</b>
Security Deposit	GST Free	minimum of \$100	<b>minimum of \$100</b>
Community Hall PLI Insurance Community	Taxable	\$27.00	<b>\$30.00</b>
<b>Performance Spaces (Richmond Theatre)</b>			
Day Rate- FULL	Taxable	N/A	<b>\$1,000.00</b>
Day Rate - CONCESSION	Taxable	N/A	<b>\$550.00</b>
7 Day Rate- FULL	Taxable	N/A	<b>\$5,000.00</b>
7 Day Rate - CONCESSION	Taxable	N/A	<b>\$2,500.00</b>
Security Deposit	GST Free	\$200.00	<b>minimum of \$200</b>
Community Hall PLI Insurance	Taxable	\$27.00	<b>\$30.00</b>
<b>PARKS AND OPEN SPACE</b>			
<b>SITE FEES, OCCUPATION CHARGES &amp; OTHER USAGE CHARGES</b>			
Site fee for use of Parks, Reserve or Rotunda - Full	Taxable	\$150.00	<b>\$155.00</b>
Site fee for use of Parks, Reserve or Rotunda - Concession	N/A	NO CHARGE	<b>NO CHARGE</b>
Occupation of public land (roads, footpaths etc) for events - Full	Taxable	\$2 for every 5m2	<b>\$3.50 for every 5m2</b>
Occupation of public land (roads, footpaths etc) for events - Concession	Taxable	\$0.8 for every 5m2	<b>\$0.9 for every 5m2</b>
Power (per day)	Taxable	\$90.00	<b>\$100.00</b>
Open Space PLI Insurance Community	Taxable	\$29.00	<b>\$30.00</b>
<b>Fairfield Amphitheatre</b>			
Day Rate - Full	Taxable	\$300.00	<b>\$350.00</b>
Day Rate - Concession	Taxable	\$100.00	<b>\$110.00</b>
Power	Taxable	\$90.00	<b>\$100.00</b>
Kiosk	Taxable	\$90.00	<b>\$90.00</b>
Change Rooms	Taxable	\$90.00	<b>\$90.00</b>
Bond	GST Free	From \$100	<b>From \$100</b>
<b>Burnley Circus Site</b>			



## Yarra City Council – Draft Budget 2017-18

<b>Fees and Charges Description</b>	<b>GST Status</b>	<b>2016-17 Adopted Fee</b>	<b>2017-18 Proposed Fee</b>
Day Rate - Full (performance/event day)	Taxable	\$900.00	<b>\$950.00</b>
Day Rate - Full (non-performance/event day)	Taxable	\$150.00	<b>\$150.00</b>
Day Rate - Concession	Taxable	NO CHARGE	<b>NO CHARGE</b>
Power (per day)	Taxable	N/A	<b>\$100.00</b>
Bond	GST Free	UP TO \$4,000	<b>UP TO \$4,000</b>
<b>PERMITS</b>			
Event Application Fee	Taxable	\$50.00	<b>\$60.00</b>
Market Permit (One Off fee) - Full	Taxable	\$350.00	<b>\$400.00</b>
Market Permit (One Off fee) - CONCESSION	Taxable	\$140.00	<b>\$160.00</b>
Minor Sound Permit	Taxable	N/A	<b>\$50.00</b>
<b>Event Permit - Up to 100 persons with no structures and minimum risks</b>			
Small Event Permit (per event day) - FULL	Taxable	\$100.00	<b>\$105.00</b>
Small Event Permit (per event day) - CONCESSION	GST Free	NO CHARGE	<b>NO CHARGE</b>
<b>Event Permit - 100 persons 500 or with minimal structures and risks</b>			
Medium Event Permit (per event day) - FULL	Taxable	\$250.00	<b>\$260.00</b>
Medium Event Permit (per event day) - CONCESSION	Taxable	\$100.00	<b>\$105.00</b>
<b>Event Permit -500 or more persons or with significant structures or risks, as assessed by council officer</b>			
Major Event Permit (per event day) - FULL	Taxable	\$350.00	<b>\$450.00</b>
Major Event Permit (per event day) - CONCESSION	Taxable	\$100.00	<b>\$110.00</b>
<b>YARRA LEISURE CENTRES</b>			
<b>Casual Entry</b>			
Adult Swim	Taxable	\$6.50	<b>\$6.70</b>
Concession Swim	Taxable	\$3.30	<b>\$3.70</b>
Child Swim	Taxable	\$3.30	<b>\$3.40</b>
Family Swim	Taxable	\$15.00	<b>\$15.40</b>
Adult Swim, Spa & Sauna	Taxable	\$12.50	<b>\$12.80</b>
Swim Upgrade to S/S/S	Taxable	\$6.00	<b>\$6.20</b>
Swim Upgrade to S/S/S Concession	Taxable	\$3.00	<b>\$3.40</b>
Swim, Spa & Sauna (concession)	Taxable	\$6.30	<b>\$7.00</b>
Locker	Taxable	\$2.00	<b>\$3.00</b>
10 x Locker	Taxable	New Fee	<b>\$27.00</b>
City of Yarra Pensioner Swim	GST Free	No Charge	<b>No Charge</b>
Spectator	GST Free	\$2.00	<b>\$2.00</b>
<b>Bulk Tickets</b>			
10 Adult Swims	Taxable	\$58.50	<b>\$60.00</b>
10 Concession Swim	Taxable	\$29.30	<b>\$33.00</b>
25 Adult Swims	Taxable	\$130.00	<b>\$133.30</b>
25 Adult Swims Concession	Taxable	\$65.00	<b>\$73.30</b>

## Yarra City Council – Draft Budget 2017-18

<b>Fees and Charges Description</b>	<b>GST Status</b>	<b>2016-17 Adopted Fee</b>	<b>2017-18 Proposed Fee</b>
10 Child Swims	Taxable	\$29.30	<b>\$30.40</b>
25 Child Swims	Taxable	\$65.00	<b>\$67.70</b>
10 Swim, Spa, Sauna & Steam Concession	Taxable	\$56.30	<b>\$62.60</b>
25 Swim, Spa, Sauna & Steam Concession	Taxable	\$125.00	<b>\$139.00</b>
10 Group Fitness	Taxable	\$144.00	<b>\$147.60</b>
10 Group Fitness Concession	Taxable	\$72.00	<b>\$81.20</b>
25 Group Fitness	Taxable	\$320.00	<b>\$328.00</b>
25 Group Fitness Concession	Taxable	\$160.00	<b>\$180.40</b>
<b>Lane Hire</b>			
Commercial Lane Hire 25 metres	Taxable	\$46.00	<b>\$47.00</b>
Community Groups 25 Metres	Taxable	\$36.00	<b>\$37.00</b>
Commercial Lane Hire 50 metres	Taxable	\$60.00	<b>\$62.00</b>
Community Healthy Programs (Yarra Residents)	Taxable	No Charge	<b>No Charge</b>
<b>Monthly Debit Fees</b>			
Joining Fee	Taxable	\$99.00	<b>\$99.00</b>
Full (fortnightly)	Taxable	\$44.95	<b>\$46.00</b>
Full Concession (fortnightly)	Taxable	\$22.50	<b>\$25.30</b>
Full Student (fortnightly)	Taxable	\$41.80	<b>\$42.80</b>
Off Peak (fortnightly)	Taxable	\$40.40	<b>\$41.40</b>
Off Peak Concession (fortnightly)	Taxable	\$20.20	<b>\$22.80</b>
Off Peak Student (fortnightly)	Taxable	\$36.40	<b>\$37.30</b>
Aquatic (fortnightly)	Taxable	\$30.20	<b>\$31.00</b>
Aquatic Concession (fortnightly)	Taxable	\$15.10	<b>\$17.00</b>
Aquatic Student (fortnightly)	Taxable	\$24.90	<b>\$25.50</b>
Family 2 people (fortnightly)	Taxable	\$81.60	<b>\$83.60</b>
Family 3 people (fortnightly)	Taxable	\$92.60	<b>\$94.90</b>
Family 4 people (fortnightly)	Taxable	\$103.00	<b>\$105.60</b>
Family 2 people Concession (fortnightly)	Taxable	\$40.80	<b>\$46.00</b>
Family 3 people Concession (fortnightly)	Taxable	\$46.30	<b>\$52.20</b>
Family 4 people Concession (fortnightly)	Taxable	\$51.50	<b>\$58.10</b>
Full 50 plus (fortnightly)	Taxable	\$40.50	<b>\$41.50</b>
Multi-Sport (fortnightly)	Taxable	\$54.00	<b>\$55.00</b>
Multi-Sport Concession (fortnightly)	Taxable	\$27.00	<b>\$30.30</b>
Multi-Sport Student (fortnightly)	Taxable	\$47.10	<b>\$48.00</b>
Corporate (fortnightly)	Taxable	\$40.50	<b>\$41.50</b>
Junior Gym (fortnightly)	Taxable	\$21.70	<b>\$22.20</b>
Two Week Trial	Taxable	\$64.50	<b>\$66.10</b>
<b>Program Classes</b>			
Group Fitness	Taxable	\$16.00	<b>\$16.40</b>
Group Fitness (Concession)	Taxable	\$8.00	<b>\$9.00</b>

## Yarra City Council – Draft Budget 2017-18

Fees and Charges Description	GST Status	2016-17 Adopted Fee	2017-18 Proposed Fee
<b>Gym</b>			
Gym, Swim, Spa, Sauna & Steam	Taxable	\$24.40	<b>\$25.00</b>
Gym Concession	Taxable	\$12.20	<b>\$13.80</b>
LLLS Casual Fee	Taxable	\$7.50	<b>\$8.00</b>
10 x LLLS Casual Fee Concession	Taxable	\$37.50	<b>\$44.00</b>
25 x LLLS Casual	Taxable	\$187.50	<b>\$192.20</b>
LLLS Joining Fee	Taxable	\$43.00	<b>\$44.10</b>
Gym over 60's	Taxable	\$5.20	<b>\$5.30</b>
<b>Personal Training</b>			
½ hr (Casual)	Taxable	\$56.20	<b>\$57.60</b>
1 hr (Member)	Taxable	\$72.80	<b>\$74.60</b>
10 Visit Pass Member – ½ Hr	Taxable	\$442.10	<b>\$453.20</b>
10 Visit Pass Member – 1 Hr	Taxable	\$655.20	<b>\$671.60</b>
<b>Tennis Courts (Per Hour)</b>			
Peak	Taxable	\$27.90	<b>\$28.60</b>
Off Peak	Taxable	\$23.40	<b>\$24.00</b>
Peak Concession	Taxable	\$13.95	<b>\$15.70</b>
Off Peak Concession	Taxable	\$11.70	<b>\$13.20</b>
Member Peak (Member)	Taxable	\$21.30	<b>\$21.80</b>
Member Off Peak (Member)	Taxable	\$15.90	<b>\$16.30</b>
<b>Swim Lessons</b>			
<b>NEW: Start Up Fee (All Aquatic Programs)</b>	Taxable	\$30.00	<b>\$30.00</b>
Swim Lessons Child - per lesson	GST Free	\$15.50	<b>\$17.00</b>
Child - Concession per lesson	GST Free	\$7.80	<b>\$9.40</b>
One on One Lessons	Taxable	\$50.00	<b>\$50.00</b>
<b>NEW: Two on One Lessons</b>	Taxable	\$90.00	<b>\$90.00</b>
Swim Lesson Child Fortnightly Debit	GST Free	\$24.50	<b>\$26.80</b>
Swim Lesson Child - Concession Fortnightly Debit	GST Free	\$12.30	<b>\$14.70</b>
School Lessons	GST Free	\$8.00	<b>\$8.20</b>
School Lessons Concession	GST Free	\$4.00	<b>\$4.50</b>
School Lane Hire	Taxable	\$49.00	<b>\$50.00</b>
District Squad (fortnightly)	GST Free	\$26.20	<b>\$28.50</b>
Pre-State Squad (fortnightly)	GST Free	\$38.20	<b>\$41.60</b>
State Squad (fortnightly)	GST Free	\$49.10	<b>\$53.50</b>
National Squad (fortnightly)	GST Free	\$56.70	<b>\$64.00</b>
District Squad Concession (fortnightly)	GST Free	\$13.10	<b>\$15.70</b>
Pre-State Squad Concession (fortnightly)	GST Free	\$19.10	<b>\$22.90</b>
State Squad Concession (fortnightly)	GST Free	\$24.60	<b>\$29.40</b>
<b>Programs - Myotherapy</b>			
½ hr (Member)	Taxable	\$47.80	<b>\$49.00</b>
½ hr (Casual)	Taxable	\$57.20	<b>\$58.60</b>

## Yarra City Council – Draft Budget 2017-18

Fees and Charges Description	GST Status	2016-17 Adopted Fee	2017-18 Proposed Fee
1 hr (Member)	Taxable	\$86.30	<b>\$88.50</b>
1 hr (Casual)	Taxable	\$98.80	<b>\$101.30</b>
<b>Multi-Sport Programs</b>			
Squads	Taxable	\$16.00	<b>\$17.00</b>
Squads - Concession	Taxable	\$8.00	<b>\$9.40</b>
10 x Squads	Taxable	\$144.00	<b>\$153.00</b>
10 x Squads – Concession	Taxable	\$72.00	<b>\$84.20</b>
Two Week Trial	Taxable	\$77.10	<b>\$79.00</b>
Two Week Trial HD Concession	Taxable	\$38.60	<b>\$43.50</b>
<b>Miscellaneous</b>			
Replacement Card	Taxable	No Charge	<b>No Charge</b>
Lost Locker Key	Taxable	\$10.00	<b>\$10.30</b>
Shower	Taxable	\$3.50	<b>\$3.60</b>
<b>BURNLEY GOLF COURSE</b>			
9 Holes - Adult	Taxable	\$19.20	<b>\$20.00</b>
9 Holes - Concession/Junior	Taxable	\$14.10	<b>\$15.00</b>
18 Holes - Adult	Taxable	\$24.90	<b>\$25.50</b>
18 Holes - Concession/Junior	Taxable	\$18.90	<b>\$19.50</b>
9 Holes - Weekend	Taxable		<b>\$21.00</b>
18 Holes Weekend	Taxable		<b>\$27.00</b>
1 Hour Lesson	Taxable	\$113.00	<b>\$115.80</b>
1/2 Hour Lesson	Taxable	\$55.80	<b>\$57.20</b>
6 Lesson Voucher	Taxable	\$278.50	<b>\$285.50</b>
Clinic	Taxable	\$113.00	<b>\$115.80</b>
Mini Clinic	Taxable	\$20.00	<b>\$20.50</b>
Twilight	Taxable	\$0.00	<b>\$0.00</b>
Buggy Hire	Taxable	\$5.00	<b>\$5.10</b>
9 Hole Cart Hire	Taxable	\$25.90	<b>\$26.50</b>
9 Hole Single Cart Hire	Taxable	\$17.70	<b>\$18.10</b>
18 Hole Cart Hire	Taxable	\$43.00	<b>\$44.10</b>
18 Hole Single Cart Hire	Taxable	\$29.10	<b>\$29.80</b>
Practice Fees	Taxable	\$3.60	<b>\$3.70</b>
Competition Fees	Taxable	\$4.00	<b>\$4.10</b>
Hire Set	Taxable	\$14.20	<b>\$14.60</b>
<b>ENGINEERING PLANNING</b>			
Traffic Surveys (counts) - classified counts	GST Free	\$105.00	<b>\$250.00</b>
Parking signs - sign changes	Taxable	\$185.00	
<b>Drainage Fees (Levy)</b>			
<b>Area of Development:</b>			
0 - 400m <sup>2</sup>	GST Free	\$11.50	<b>\$11.80</b>
401 - 500m <sup>2</sup>	GST Free	\$15.00	<b>\$15.40</b>

## Yarra City Council – Draft Budget 2017-18

<b>Fees and Charges Description</b>	<b>GST Status</b>	<b>2016-17 Adopted Fee</b>	<b>2017-18 Proposed Fee</b>
501 - 600m <sup>2</sup>	GST Free	\$19.00	<b>\$19.50</b>
601 - 700m <sup>2</sup>	GST Free	\$20.50	<b>\$21.00</b>
701 - 800m <sup>2</sup>	GST Free	\$22.50	<b>\$23.10</b>
801 - 900m <sup>2</sup>	GST Free	\$24.00	<b>\$24.60</b>
901 - 1000m <sup>2</sup>	GST Free	\$25.00	<b>\$25.60</b>
1001m <sup>2</sup> + (negotiable fee)	GST Free	\$25.00	<b>\$25.60</b>
<b>WASTE MANAGEMENT</b>			
Compost Bins 220lt BMW	Taxable	\$31.00	<b>\$35.00</b>
Hungry Bin	Taxable	\$270.00	<b>\$280.00</b>
Worm Farms RELN	Taxable	\$79.00	<b>\$85.00</b>
Worm Farms BMW	Taxable	\$48.00	<b>\$50.00</b>
Garbage 80lt MGB	GST Free	\$105.00	<b>\$110.00</b>
Garbage 120lt MGB	GST Free	\$140.00	<b>\$145.00</b>
Garbage 240lt MGB	GST Free	\$255.00	<b>\$260.00</b>
Residential (and Multi-Unit Developments per unit/apartment) MRB 120lt plus 80lt MGB	GST Free	\$175.00	<b>\$180.00</b>
Commercial Mobile Recycling Bin 120lt	GST Free	\$105.00	<b>\$110.00</b>
Commercial Mobile Recycling Bin 240lt	GST Free	\$105.00	<b>\$110.00</b>
Relocation of Street Litter Bins	Taxable	\$450.00	<b>\$465.00</b>
Commercial Mobile Recycling Bin 240lt plus 240lt Waste Bin	GST Free	\$255.00	<b>\$265.00</b>
Green Mobile Garbage Bin (GMGB)	GST Free	\$104.00	<b>\$110.00</b>

\* Indicates a Statutory Fee and is not set by Council