



Our ref: EK:ek

29 March 2017

Dr Ron Ben-David
Chairperson Essential Services Commission
Level 37 2 Lonsdale Street
Melbourne Vic 3000

Dear Dr Ben-David

RE: HIGHER RATE CAP APPLICATION

On the 21st February 2017 at an Ordinary Meeting of Council, the Pyrenees Shire Council resolved to apply for a Higher Rate Cap. The resolution of Council was:

That Council:

- 1. Submits an application to the Essential Services Commission for a higher rate cap of 3.5% (1.5% above the 2% rate cap set by the Government for the 2017/18 financial year) for the 2017/18 and 2018/19 financial years.*
- 2. Allocates rate revenue raised from the higher rate cap be utilised for road infrastructure renewal works in line with recently adopted gravel roads strategy.*

In accordance with The Fair Go Rates System – Guidance for Councils (2017-18) please accept this application for a 3.50% higher rate CAP for the 2017-18 and 2018-19 financial Years.

Should you require clarification or further information please contact Evan King on 5349 1105.

Yours sincerely

A handwritten signature in blue ink that reads "Evan King".

Evan King
Director Corporate & Community Services

Pyrenees Shire Council



5 Lawrence Street
Beaufort Vic. 3373

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ESSENTIAL SERVICES COMMISSION
Local Government

Higher cap – Application cover sheet (2017-18)

Council name

Pyrenees Shire Council

Contact person and phone number

Evan King

5349 1105

Base Average Rate (\$): (e.g. \$1,800)

\$1,304.47

Proposed increase for 2017-18: (e.g. 5%, \$4,000,000)

Proposed increase in Average Rate (%) 3.50%

Proposed increase in prescribed rate revenue (\$) 115,570

Proposed increase for following year(s): (e.g. 5%, 2%, \$4,000,000)

| | | |
|---------|---|---------|
| 2018-19 | Proposed increase in Average Rate (%) | 3.50% |
| | Proposed increase in prescribed rate revenue (\$) | 119,615 |
| | <i>Note: Assumed rate of forecast CPI (%)</i> | 2.00% |
| 2019-20 | Proposed increase in Average Rate (%) | |
| | Proposed increase in prescribed rate revenue (\$) | |
| | <i>Note: Assumed rate of forecast CPI (%)</i> | |
| 2020-21 | Proposed increase in Average Rate (%) | |
| | Proposed increase in prescribed rate revenue (\$) | |
| | <i>Note: Assumed rate of forecast CPI (%)</i> | |

Please attach:

- evidence of council sign-off/approval of application
- 2015–16 Annual Report + 2016–17 Budget + Draft 2017–18 Budget
- Council Plan / Strategic Resource Plan
- any other information supporting the application

Summary of the key reason(s) for the application: (Please limit response to two pages)

At the Pyrenees Shire Council (PSC) Ordinary Meeting of Council held on the 21st February 2017, Council resolved:

That Council:

1. *Submit an application to the Essential Services Commission for a higher rate cap of 3.5% (1.5% above the 2% rate cap set by the Government for the 2017/18 financial year) for the 2017/18 and 2018/19 financial years.*
2. *Allocate rate revenue raised from the higher rate cap be utilised for road infrastructure renewal works in line with recently adopted gravel roads strategy.*

(PSC) is applying for a higher rate cap of 3.50% for the 2017/18 and 2018/19 financial years. That is an increase of 1.50% above the rate cap set by the Minister for Local Government in December 2016 for the 2017/18 financial year and an estimated 1.50% above the cap that will be set in December 2017 for the 2018/19 financial year.

The additional 1.50% rate rise in 2017/18 and 2018/19 will generate increased rate income of:

- \$115,570 in 2017/18
- \$119,615 in 2018/19

The additional rate income generated by the higher rate cap application will be allocated to Road Infrastructure Renewal with an emphasis on gravel roads in the short term. These funds will be quarantined for Road Infrastructure Renewal in accordance with Council's key strategic documents.

PSC is applying for a two year higher rate cap rather than the four years that is available under the Fair Go Rates System (FGRS). It is believed that given the uncertainty regarding forecasted CPI, future Enterprise Bargaining Agreements, State Election, future asset assessments and other Local Government funding sources, it is considered prudent financial management to limit the higher rate cap application to two years.

Council is applying for a higher rate cap in the 2017/18 and 2018/19 financial year to increase renewal funding for Road Infrastructure with an emphasis on Unsealed Pavements (gravel roads) in the first three years. The additional funds generated from the higher rate cap will be quarantined to Road Infrastructure indefinitely. The additional funds will be used to reduce the infrastructure renewal gap, which is the gap between what Council is currently investing in road infrastructure asset renewal and the depreciation of these assets.

In December 2015, Moloney Asset Management Systems (MAMS) conducted a three yearly condition survey of the Pyrenees Shire Council road network.

The following major findings coming out of the condition survey and analysis were:

1. At a high level it is estimated that Pyrenees Shire has lost around 1.13% of the value within its full road network since the last survey in 2011.
2. The total present renewal shortfall or backlog in over intervention assets for the whole roads group is estimated at \$4,192,637 representing 2.38% of the total road asset valuation. This is considered to be a reasonable figure by industry standards but Council should focus on not allowing the backlog grow any further, or reducing the figure slowly with time.
3. At a funding level of 52% of the consumption rate, Council is losing around \$1,843,292 pa in the value of its road network. In the longer term the present renewal funding level of \$2,030,000 pa will need to rise to the consumption rate of \$3,873,292 pa and at some point will need to go beyond even that level to make up for past shortfalls.

PSC proposes to allocate the first three years of the additional income raised through the higher rate cap to implementing the Gravel Road Strategy.

PSC continually receives negative feedback from the community regarding the condition of the gravel road network. The 2016 Community Satisfaction Survey highlights the following:

- Council should pay attention to service areas where residents indicate that importance exceeds rated performance by 10 or more points. Maintenance of unsealed roads had a margin of 37 points (Importance 82 – Performance 45).
- Unsealed roads had the second highest importance and the lowest performance.

This view was further tested in August and September 2016 when PSC undertook wide ranging consultation with ratepayers in the Pyrenees Shire to determine their satisfaction with current service levels provided by the gravel road network. The consultation included multiple community meetings, online surveys and direct mail. The outcome of the consultation was the development of the Gravel Road Strategy.

The clear message from the community was a high level of dissatisfaction (77%) with the current level of gravel road maintenance in the Pyrenees Shire.

The financial challenges faced by the PSC relating to asset renewal are not unique. The below extract from the Auditor General's Local Government 2015/16 Audit Snap Shot support this view.

The Auditor General Andrew Greaves made the following comments regarding small shire councils in the Local Government 2015/16 Audit Snap Shot 24 November 2016:

"We assess the sector generally as having relatively low financial sustainability risks. However, this is not uniform. Financial sustainability issues are emerging for the cohort of 19 small shire councils. Declining revenues are forecasted for this cohort over the next three years, while expenditure is expected to remain consistent".

Small Shire Councils

Our financial sustainability analysis of the five council cohorts indicated that, taken collectively, the 19 small shire councils have emerging financial sustainability risks.

This cohort generated a combined net deficit of \$0.1 million for the 2015–16 financial year, \$67.3 million less than last year. This related directly to the timing of the financial assistance grants. This cohort did not collect other revenue to counteract this impact, unlike other cohorts within the sector. This resulted in increased financial sustainability risks for the small shire council cohort.

Looking ahead, the small shire council cohort is expecting to experience a decline in capital grant revenue over the next three financial years. From our review of the cohort councils' unaudited budgets, this loss of revenue—combined with a steady level of expenditure—will have the following impact:

- a decline in the net result of the cohort
- a reduction of funds available for investment in property, plant and equipment—with the number of councils within this cohort forecast to spend less than depreciation on their assets over each of the three financial years.

PYRENEES
SHIRE



Pyrenees Shire Council

**Fair Go Rates System
Application for Higher Rate Cap
2017/18 and 2018/19**



**Pyrenees Shire Council
5 Lawrence St, Beaufort, Victoria
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Contents

| | |
|--|----|
| 1. OVERVIEW | 3 |
| 2. SHIRE PROFILE | 3 |
| 3. COUNCIL'S FINANCIAL POSITION – BASED ON THE DRAFT 2016/17 BUDGET (EXCLUDING THE HIGHER RATE CAP)..... | 5 |
| 4. SIX LEGISLATIVE MATTERS | 12 |
| 5. CONCLUSION | 29 |
| 6. APPENDICES | 30 |

1. OVERVIEW

Pyrenees Shire Council (PSC) is applying for a higher rate cap of 3.50% for the 2017/18 and 2018/19 financial years. That is an increase of 1.50% above the rate cap set by the Minister for Local Government in December 2016 for the 2017/18 financial year and an estimated 1.50% above the cap that will be set in December 2017 for the 2018/19 financial year.

The additional 1.50% rate rise in 2017/18 and 2018/19 will generate increased rate income of:

- \$115,570 in 2017/18
- \$119,615 in 2018/19

The additional rate income generated by the higher rate cap application will be allocated to Road Infrastructure Renewal with an emphasis on gravel roads in the short term. These funds will be quarantined for Road Infrastructure Renewal in accordance with Council's key strategic documents.

2. SHIRE PROFILE

Location

Pyrenees Shire is located in the Central West of Victoria, about 130 kilometers North West of Melbourne. It is heavily dependent on primary industry and is renowned for its wool, viticulture and forestry activity. Thirty percent of the workforce is involved in agriculture. Key areas of production are wool, cereal, hay crops and meat. Grape and wine production has recently expanded significantly. Gold, along with sand, gravel and slate all contribute to the economy.

Characteristics

The Pyrenees Shire comprises an area of nearly 3,500 square kilometres with 2,015 km's of roads (723 km's of sealed roads and 1,292 km's of unsealed roads) and a population of 6,822 residents. Pyrenees Shire is in the bottom 10% of the Victorian SEIFA Index for Socio-Economic Disadvantage.

The Shire takes its name from the ranges in the north that hold similarity to the Pyrenees Ranges in Europe.

Council administration is based in the township of Beaufort, and a number of Council services also operate from the township of Avoca. These services include health and aged care, library and information centres and works depots.

Excellent educational facilities are available in Pyrenees Shire, including integrated children's centres, primary schools, a secondary college and Community Resource and Information Centres incorporating adult education and library services.

Recreational activities are available in the region, giving community members and visitors opportunities to experience new pastimes. Most townships in the Shire have their own sporting facilities, such as football fields and netball courts. Avoca and Beaufort also have skate parks.

Tourism is ever growing throughout the region. Hang-gliding from Mount Cole and the French game of Petanque in Avoca, attract large numbers of visitors year round. In recent years, the action sport of mountain bike riding has risen in popularity. The rainbow serpent music event held in the Shire annually in January attracts in excess of 16,000 for the four day event.

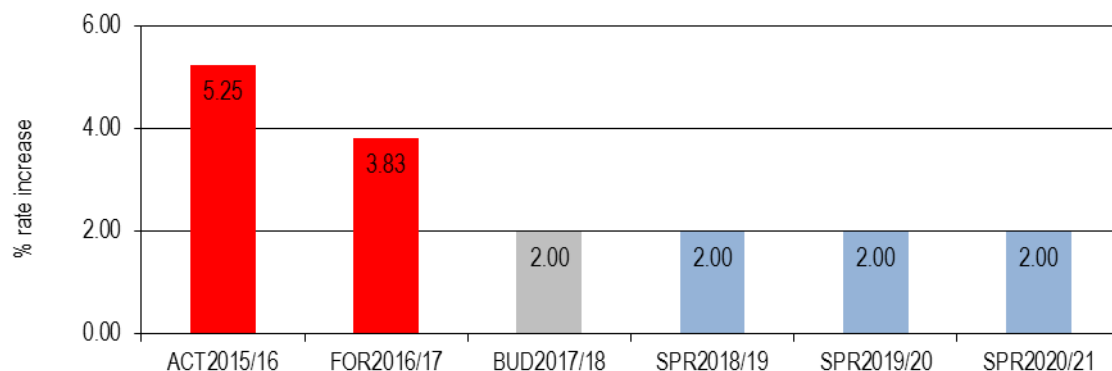
In addition to the sporting opportunities, the Pyrenees is known for its wineries and culinary delights. Community markets are a popular attraction, as are the region's antique fairs, picnic horse races and music festivals.

The characteristics of the shire also make it susceptible to natural disasters including bushfire, flood, storm and drought. The shire was declared a drought affected LGA in 2016 which significantly impacted on the local economy. In 2010, 2011 and 2016 significant flood events caused widespread damage around the shire.

3. COUNCIL'S FINANCIAL POSITION – BASED ON THE DRAFT 2016/17 BUDGET (EXCLUDING THE HIGHER RATE CAP)

PSC's draft budget (excluding the higher rate cap) for the 2017/18 financial year 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.

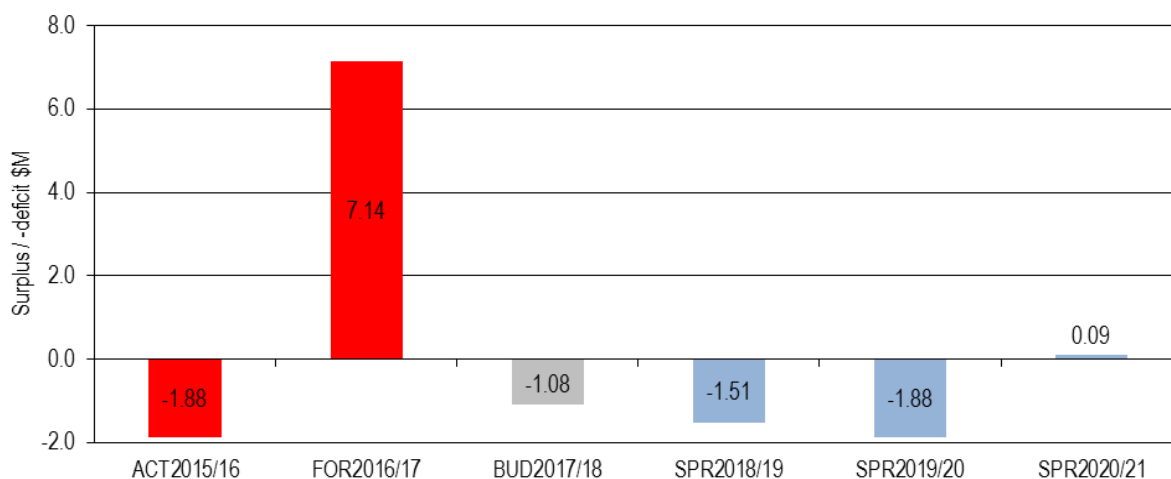
Rates and Service Charges



ACT = Actual FOR = Forecast BUD = Budget SRP = Strategic Resource Plan estimates

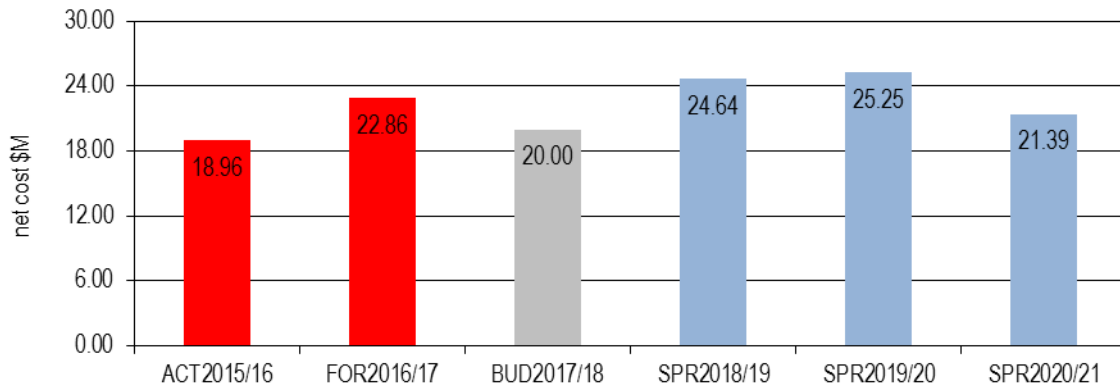
The budget includes an average rates increase of 2% for the 2017/18 year, which is in line with the rate cap set by the Minister for Local Government. The average waste service charges will increase by 5.2%, with all of the additional income going toward ensuring that the cost of providing waste management services throughout the Shire is fully recovered by charges.

Comprehensive result



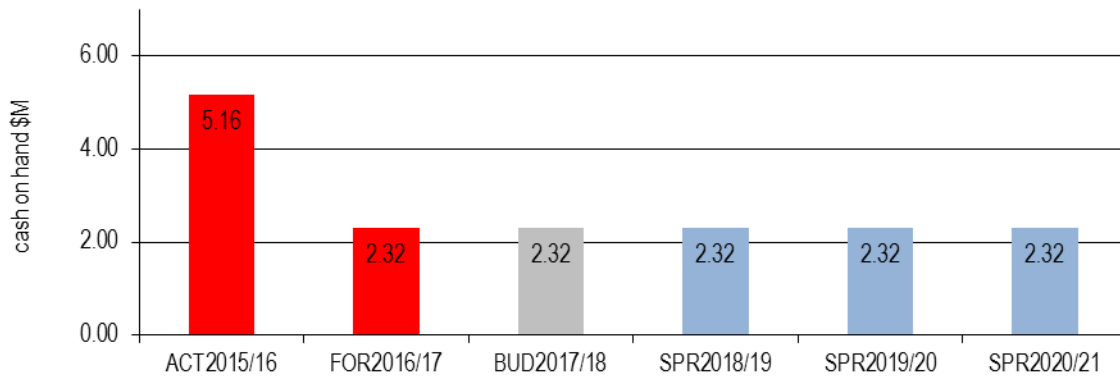
The expected operating result for the 2017/18 year is a deficit of \$1.076 million, which is an improvement over the actual deficit of \$1.88 million for 2015/16. The improved operating result is due mainly to receiving a full year of Federal Assistance Grant allocation in 2017/18 as opposed to only receiving 50% of the allocation in 2015/16. The \$7.139 million operating surplus in 2016/17 is an exceptional circumstance resulting from the receipt of \$8.465 million in natural disaster restoration grants during the year.

Services



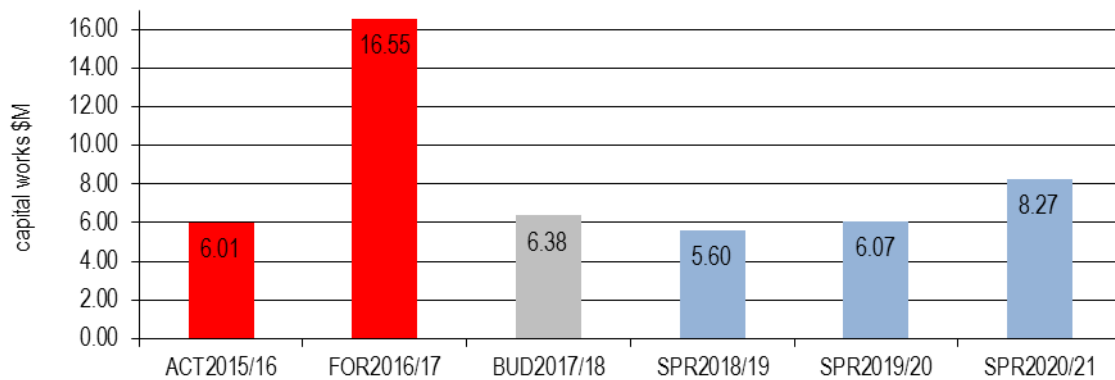
The cost of services delivered to the community for the 2017/18 year is expected to be \$19.995 million which is a decrease of \$2.86 million over 2016/17. A key influencing factor in the development of the 2017/18 budget has been the recently released results of the community satisfaction survey conducted on behalf of Council. The survey results show that while there is a relatively high level of satisfaction with most services provided by Council, there are some areas of concern where there is a clear message that ratepayers want improved service levels. For the 2017/18 year, service levels have been maintained and \$35,000 has been allocated to a new program focussed on township entrance beautification, all funded within the 2.0% rate rise.

Cash and investments



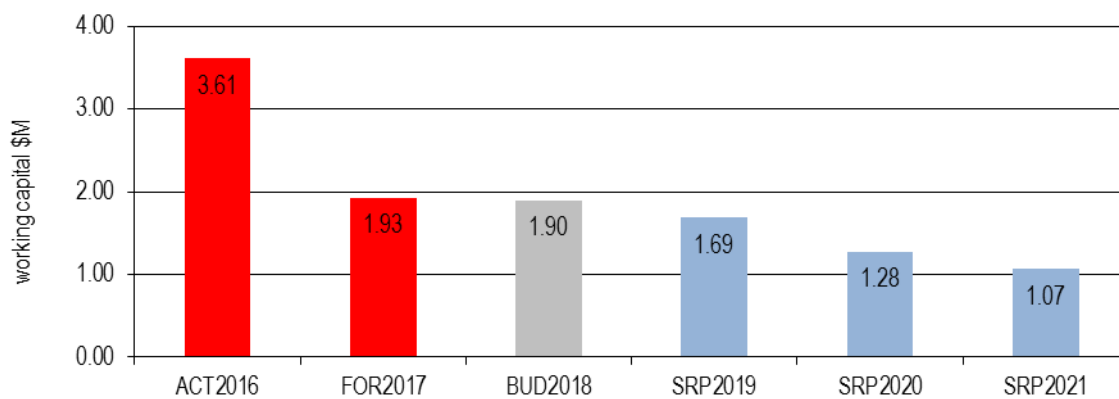
Cash and investments are expected to remain stable at \$2.315 million as at 30 June 2018. This is due entirely to Council producing a balanced cash budget for the coming and future years.

Capital works



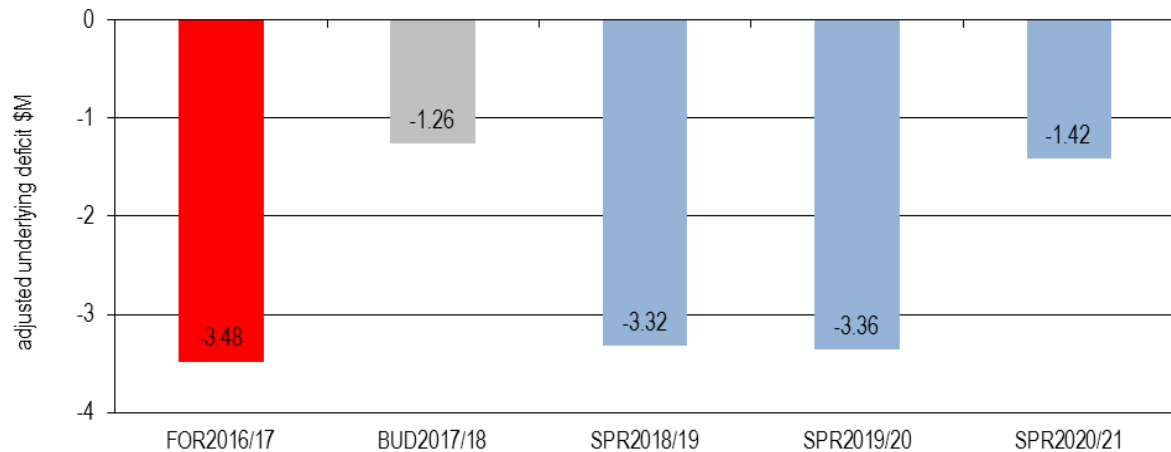
The capital works program for the 2017/18 year is expected to be \$6.383 million, of which \$2.163 million will come from external grants, \$0 from community contributions, \$841,000 from asset sales and the balance of \$3.379 million being cash from operations. The capital expenditure program has been set and prioritised based on a rigorous process of consultation that has enabled Council to assess needs and develop sound business cases for each project. The \$16.546 million capital works program in 2016/17 is an exceptional circumstance resulting from natural disaster damage restoration capital expenditure of \$7.172 million.

Financial position



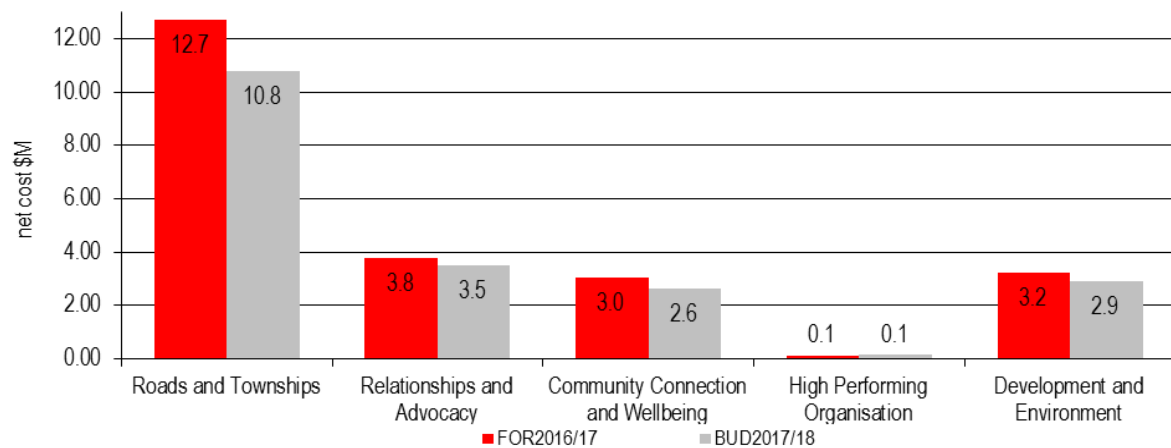
Net current assets (working capital) will decrease by \$0.03 million to \$1.897 million as at 30 June 2018, and will decline slowly over the life of the Strategic Resource Plan primarily as a result of the reduction in the level of industrial and residential land held for resale.

Financial sustainability



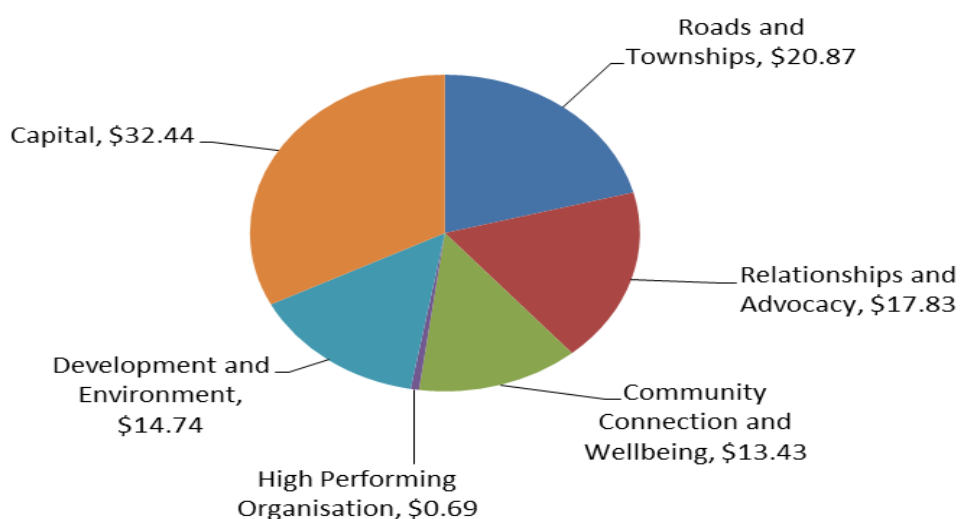
A high level Strategic Resource Plan for the years 2017/18 to 2020/21 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives as specified in the Council Plan. The adjusted underlying result, which is one measure of financial sustainability, shows a continuing deficit over the four year period. Depreciation of Council's extensive roads network is a prime driver of the sizeable underlying deficit, and this graph demonstrates that Council is currently underfunded relative to the asset maintenance responsibilities.

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 operating expense allocated in the budget to achieve the strategic objectives as set out in the Council Plan for the 2017/18 year.

Council cash expenditure allocations



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

(Appendix A – Budgets)

App A.1 – Draft Budget 2017/18 – 2.0% Rate Cap

App A.2 – Draft Budget 2017/18 – 3.5% Higher Rate Cap

App A.3 – Adopted Budget 2016/17 – 3.83%

PSC's average rate increase over the last 15 years has been 5.72%. Through the annual adoption of the Long Term Financial Plan (LTFP) PSC has put in place a strategic financial management plan to address the competing demands of ageing infrastructure and increasing service standards. The below table shows the percentage rate increase over the last 15 years.

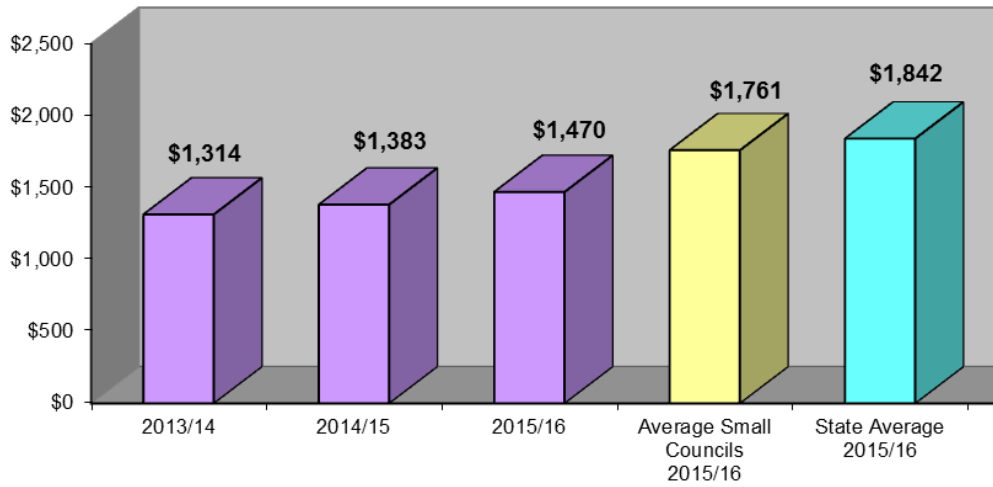
Table 1

| Year | Pyrenees Shire Council |
|---------------------------------------|------------------------|
| 2002/2003 | 4.50% |
| 2003/2004 | 4.50% |
| 2004/2005 | 6.50% |
| 2005/2006 | 6.75% |
| 2006/2007 | 7.50% |
| 2007/2008 | 7.00% |
| 2008/2009 | 6.50% |
| 2009/2010 | 6.00% |
| 2010/2011 | 6.50% |
| 2011/2012 | 5.25% |
| 2012/2013 | 5.25% |
| 2013/2014 | 5.25% |
| 2014/2015 | 5.25% |
| 2015/2016 | 5.25% |
| 2016/2017 | 3.83% |
| Average increase over 15 years | 5.72% |

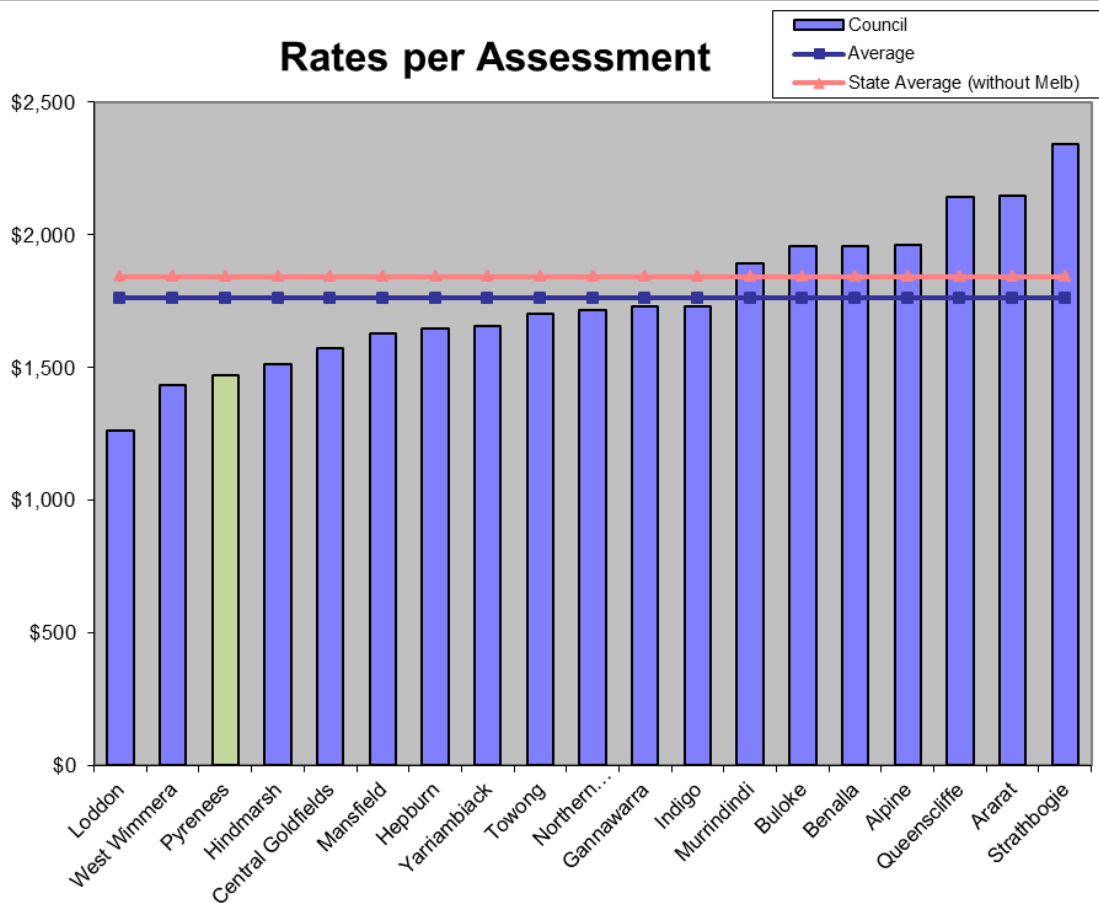
For the 2015-16 Financial Year PSC's rates per assessment were \$1,470 which was 20% lower than the average for small councils and 25% lower than the state average.

The following graphs are from Strategy Plus 2015-16 Financial Statement Analysis and show that PSC has historically managed the level of rates responsibly.

Rates per Assessment



Rates per Assessment



Auditor General's 2015/16 Audit Snapshot

The Auditor General Andrew Greaves made the following comments regarding small shire councils in the Local Government 2015/16 Audit Snap Shot 24 November 2016:

"We assess the sector generally as having relatively low financial sustainability risks. However, this is not uniform. Financial sustainability issues are emerging for the cohort of 19 small shire councils. Declining revenues are forecasted for this cohort over the next three years, while expenditure is expected to remain consistent".

Small Shire Councils

"Our financial sustainability analysis of the five council cohorts indicated that, taken collectively, the 19 small shire councils have emerging financial sustainability risks.

This cohort generated a combined net deficit of \$0.1 million for the 2015–16 financial year, \$67.3 million less than last year. This related directly to the timing of the financial assistance grants. This cohort did not collect other revenue to counteract this impact, unlike other cohorts within the sector. This resulted in increased financial sustainability risks for the small shire council cohort.

Looking ahead, the small shire council cohort is expecting to experience a decline in capital grant revenue over the next three financial years. From our review of the cohort councils' unaudited budgets, this loss of revenue—combined with a steady level of expenditure—will have the following impact:

- a decline in the net result of the cohort
- a reduction of funds available for investment in property, plant and equipment—with the number of councils within this cohort forecast to spend less than depreciation on their assets over each of the three financial years."

(Appendix B – Local Government 2015-16 Audit Snapshot)

Freezing of Financial Assistance Grants

PSC has been significantly impacted by the freeze on the indexation of the Federal Financial Assistance Grants. The Federal Financial Assistance Grants comprise on average approximately 26% of Council's income. 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). The cumulative impact on Pyrenees Shire Council for the three years totalled \$463,000.

Natural Disasters

PSC has now been significantly impacted by two major floods (2010/11 & 2016). The 2010/11 floods caused in excess of \$30 million dollars in damage, while the 2016 floods (current estimate) has caused in excess of \$16 million dollars in damage. Significant natural disasters such as these two floods impact Council in a range of ways. The additional work involved in assessing the damage and rectifying the damage diverts Council staff from their day to day activities, emergency works undertaken by Council staff during ordinary hours is not claimable which leaves Council with a significant unbudgeted cost. The claim process for seeking reimbursement for claimable expenditure is long and tedious meaning that Council has to have cash reserves to fund remedial works while we wait to be reimbursed under Natural Disaster Funding Assistance, thus foregoing interest income on cash reserves.

4. SIX LEGISLATIVE MATTERS

4.1 Legislative Matter One — the proposed higher cap and the specified years that it will apply:

At the PSC Ordinary Meeting of Council held on 13 December 2016, Council resolved to submit an intention to apply for a higher rate cap with the Essential Services Commission.

That Council:

1. *Notify the Essential Services Commission of its intention to apply for a higher rate cap.*

(Appendix C – Council Report 13 December 2016)

(Appendix D - Letter notifying the ESC of Intention to Apply for a Higher Rate Cap)

The Minister for Local Government announced on 19 December 2016 that the Labor Government had set the cap on Victorian council rate rises at 2%, matching the Consumer Price Index (CPI) for 2017-18. (CPI as forecast by the Department of Treasury and Finance).

At the PSC Ordinary Meeting of Council held on the 21st February 2017, Council resolved:

That Council:

1. *Submit an application to the Essential Services Commission for a higher rate cap of 3.5% (1.5% above the 2% rate cap set by the Government for the 2017/18 financial year) for the 2017/18 and 2018/19 financial years.*
2. *Allocate rate revenue raised from the higher rate cap be utilised for road infrastructure renewal works in line with recently adopted gravel roads strategy.*

(Appendix E – Council Report 21 February 2017)

Based on the resolution of Council, the Pyrenees Shire Council is applying for the following higher rate caps:

- 3.50% for the 2017/18
- 3.50% for the 2018/19

The application equates to a rate cap of 2% plus 1.5% higher cap in 2017/18. For 2018/19 financial year the higher rate cap of 3.5% is fixed irrespective of whether the rate cap set by the Minister in December 2017 is above, below or the same as the 2% rate cap set for the 2017/18 year. For the purpose of this report, it is estimated that the rate cap for the 2018/19 financial year is 2.0%.

PSC is applying for a two year higher rate cap rather than the four years that is available under the Fair Go Rates System (FGRS). It is believed that given the uncertainty regarding forecasted CPI, future Enterprise Bargaining Agreements, State Election, future asset assessments and other Local Government funding sources, it is considered prudent financial management to limit the higher rate cap application to two years. The reasons for choosing the two year higher cap allocation are further explained below:

Forecasted CPI

Applying for higher rate caps greater than one year require forecasts to be made on inflation. If Council locks into a higher rate cap based on a forecast of low levels of inflation, and the opposite occurs, there is a risk that Council has set its rates too low and growth in expenditure is higher than growth in rate revenue.

Enterprise Bargaining Agreement

Locking into higher rate caps beyond the expiration of the current Enterprise Bargaining Agreement places a significant risk on Council if there were to be wage growth higher than inflation. Council's current Enterprise Bargaining Agreement expires on 17 December 2019. Historically Enterprise Bargaining Agreements at the Pyrenees Shire Council have had three year terms. Employee costs make up approximately 33% of Council's total expenditure (including depreciation) and therefore any changes as a result of Enterprise Bargaining negotiations can have a significant financial impact on Council. If wage growth was to exceed inflation over the coming years and the next Enterprise Bargaining Agreement stipulated wage increases greater than the rate cap, Council would have a situation where the increase in employee costs is greater than the growth in rate revenue, which in the long term is unsustainable.

State Election

The next State Election is due to be held on 24 November 2018. A State Election will generate uncertainty around the FGRS and the potential of changes to the system. Locking into a higher rate cap beyond the election will increase risk and uncertainty for Council.

Asset Assessments

Council undertakes a detailed assessment of its road infrastructure on a three year basis. The last assessment was conducted in December 2015. Locking into higher rate caps beyond the next assessment limits Council's ability to react to changes in renewal demand.

Local Government Funding

A key component to the application for a higher rate cap is to consider alternate funding sources. Locking into long term higher rate caps removes the ability for Council to consider increases and decreases in Government funding.

The higher cap of 1.5% will raise approximately:

- 2017/18 - \$115,570 in additional rate revenue
- 2018/19 - \$119,615 in additional rate revenue

4.2 Legislative Matter Two — the reasons for which Council seeks the higher cap:

Overview of Council's Road Infrastructure Network

Council's road network consists of sealed and gravel roads, bridges, culverts, footpaths and roadside vegetation as can be seen on the below table.

| Asset | Length/Quantity |
|---------------------|------------------------|
| Sealed Road - Seal | 723 km |
| Unsealed Roads | 1,292 km |
| Fire Tracks | 61 km |
| Formed Only Roads | 21 km |
| Bridges | 159 |
| Major Culverts | 136 |
| Footpaths | 18 |
| Minor Culverts | 4000+ |
| Roadside Vegetation | 4,100 km |

Road Infrastructure

Council is applying for a higher rate cap in the 2017/18 and 2018/19 financial year to increase renewal funding for Road Infrastructure with an emphasis on Unsealed Pavements (gravel roads) in the first three years. The additional funds generated from the higher rate cap will be quarantined to Road Infrastructure indefinitely. The additional funds will be used to reduce the infrastructure renewal gap, which is the gap between what Council is currently investing in road infrastructure asset renewal and the current renewal demand.

| Sub Asset Description | Present total Annual Capital Renewal Expenditure | Annual Depreciation or Average Long term Annual Demand | % of Annual Depreciation Being Met |
|-----------------------|--|--|------------------------------------|
| Sealed Pavements | \$404,000 | \$1,901,516 | 21% |
| Sealed Surface | \$850,000 | \$1,012,259 | 84% |
| Unsealed Pavement | \$720,000 | \$852,089 | 84% |
| Kerbs | \$10,000 | \$70,420 | 14% |
| Footpaths | \$46,000 | \$37,007 | 124% |
| Totals | \$2,030,000 | \$3,873,292 | 52% |

In December 2015, Moloney Asset Management Systems (MAMS) conducted a three yearly condition survey of the Pyrenees Shire Council road network.

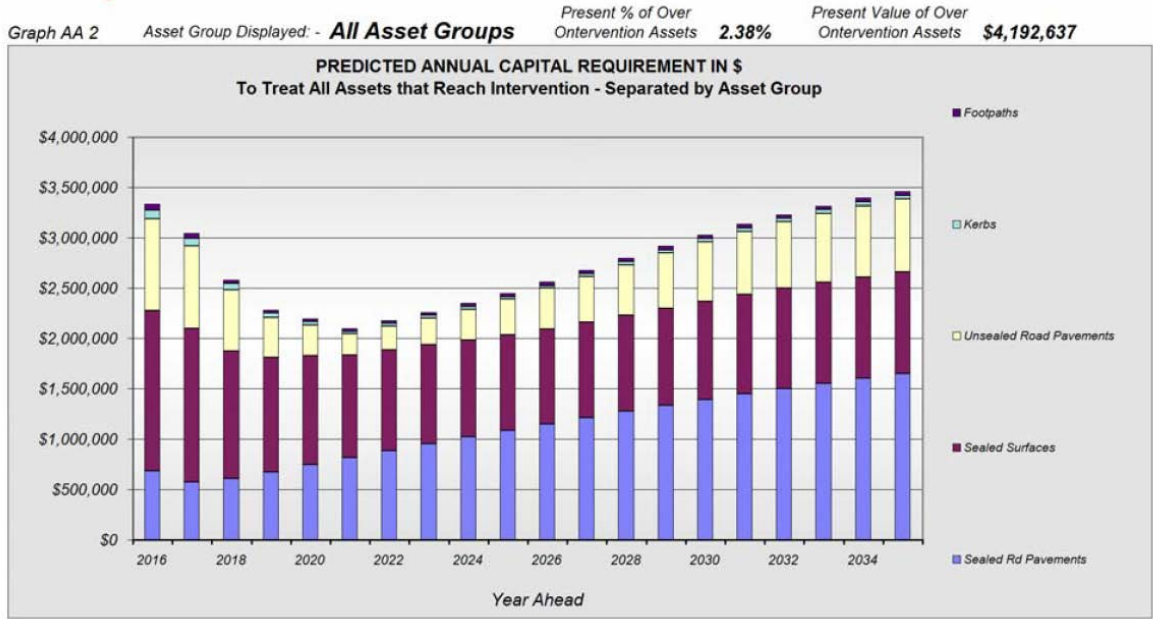
“The following major findings coming out of the condition survey and analysis were:

1. At a high level it is estimated that Pyrenees Shire has lost around 1.13% of the value within its full road network since the last survey in 2011.
2. The total present renewal shortfall or backlog in over intervention assets for the whole roads group is estimated at \$4,192,637 representing 2.38% of the total road asset valuation. This is considered to be a reasonable figure by industry standards but Council should focus on not allowing the backlog grow any further, or reducing the figure slowly with time.
3. Renewal demand is predicted to rise slowly but steadily over the next 10 - 20 years and modelling indicates that Council will need to lift its present total renewal expenditure of \$2,030,000 by 1.0% compounding for the next 10-years in order to reduce the present total level of over intervention assets at 2.38% back to around 2.0% after 10-years. (All figures in today's dollars).
4. Renewal demand in years 10 - 20 is predicted to continue to rise. With the present planned renewal expenditure level at only 52% of the consumption rate (annual depreciation) this should be understood and planned for.
5. The sealed road pavements were found to be in fair overall condition but had experienced a condition decline since 2011.
6. The sealed surface assets (re-seals) were found to be in fair overall condition but had experienced a quite measurable condition decline since 2011.

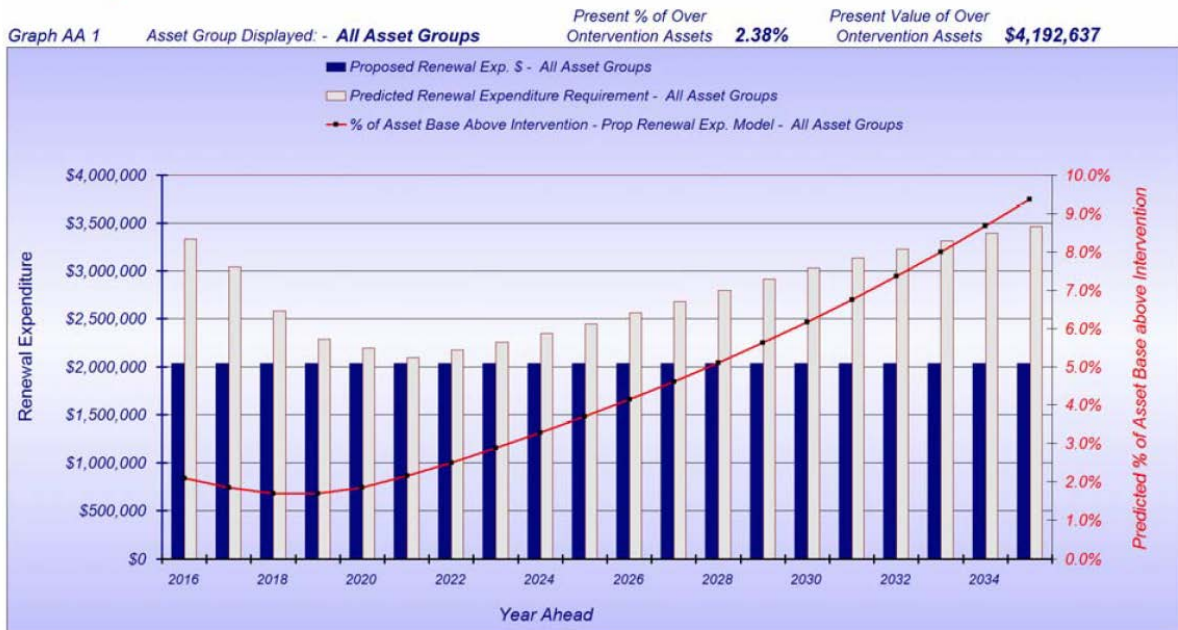
7. The unsealed road pavement assets were found to be in excellent overall condition and had experienced a quite measurable condition improvement since 2011. This is due to the additional funding received from various sources over the period since the last condition survey including a significant investment as a result of the 2010/11 floods.
8. The kerb assets were found to be in very good overall condition and had experienced a condition improvement since 2011.
9. The footpath assets were found to be in good overall condition but had experienced an overall condition decline since 2011.
10. Pyrenees Shire has made some very significant progress in the management and funding of its road network since our first survey in 2010. Back in 2010 Council was funding its road asset renewals at 30% of the consumption rate. This had moved to 36% by 2011 and is currently at 52%.
11. At a funding level of 52% of the consumption rate, Council is losing around \$1,843,292 pa in the value of its road network. In the longer term the present renewal funding level of \$2,030,000 pa will need to rise to the consumption rate of \$3,873,292 pa and at some point will need to go beyond even that level to make up for past shortfalls.
12. The rising renewal demand within the road network over the last 20 years has two basic causes. Firstly the ageing of the assets and secondly the very strong rise in unit renewal costs.
13. Council is not alone in facing a growing renewal demand on its road network. It has come a long way since 2010 but it must be aware of the predicted future growth in renewal demand and take steps to address this.”

(Appendix F – 2015 Moloney Asset Management Systems Condition Survey.)

If Council continues to invest in Road Infrastructure at its current levels, by 2035 9.37% of Road Infrastructure will be outside of the Council’s intervention levels. This would be a disastrous outcome for the community. Council has commenced to address this issue with a higher rate cap application in 2016 allocated to reseals, increased budget allocation from funds previously used for debt servicing and a long term plan to allocate increased revenue from windfarms to Road Infrastructure Renewal.



The above graph represents the renewal funding requirement to treat all assets that are predicted to reach the intervention level over the next 20-years. As can be seen from the graph renewal demand over the next 20 years is significantly higher than PSC current renewal budget.



The above graph presents the predicted future asset condition (red line expressed as the predicted % of the asset base above the selected intervention level) based on the planned renewal expenditure profile (Blue Bars). The grey bars represent the required expenditure profile to treat all assets that reach intervention.

Unsealed Pavements (Gravel Roads)

PSC proposes to allocate the first three years of the additional income raised through the higher rate cap to implementing the Gravel Road Strategy.

PSC continually receives negative feedback from the community regarding the condition of the gravel road network. The 2016 Community Satisfaction Survey highlights the following:

- Council should pay attention to service areas where residents indicate that importance exceeds rated performance by 10 or more points. Maintenance of unsealed roads had a margin of 37 points (Importance 82 – Performance 45).
- Unsealed roads had the second highest importance and the lowest performance.

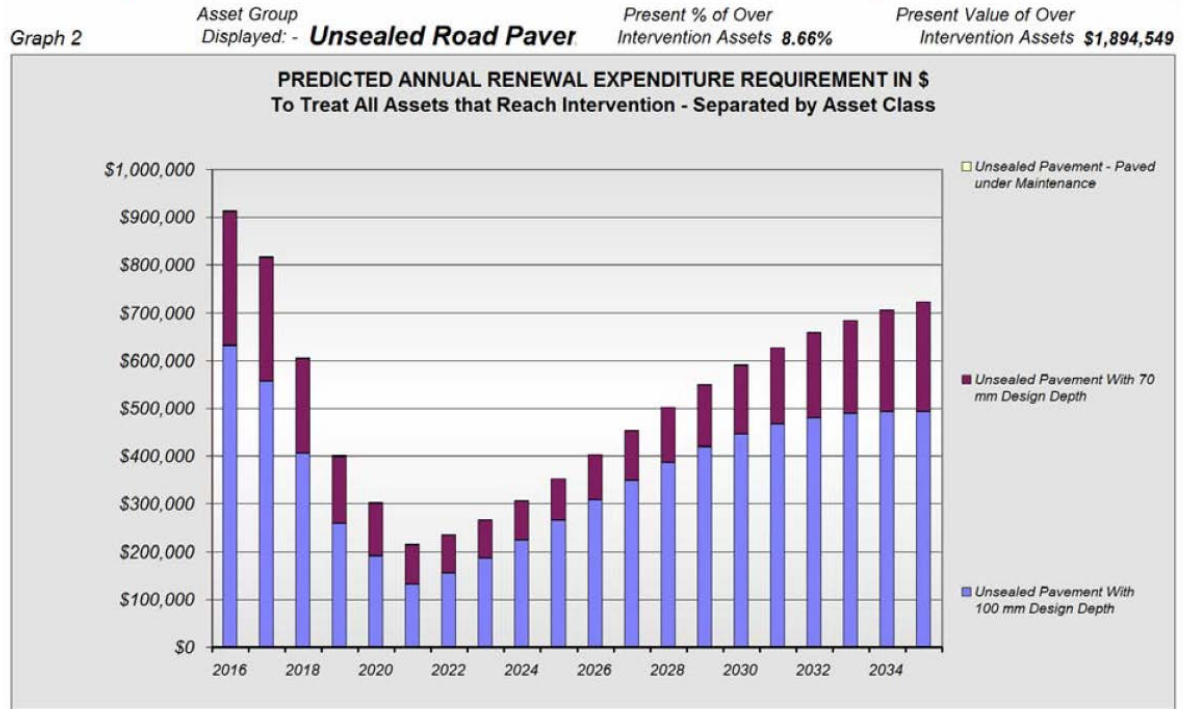
(Appendix G – 2016 Community Satisfaction Survey)

This view was further tested in August and September 2016 when PSC undertook wide ranging consultation with ratepayers in the Pyrenees Shire to determine their satisfaction with current service levels provided by the gravel road network. The consultation included multiple community meetings, online surveys and direct mail. The outcome of the consultation was the development of the Gravel Road Strategy.

(Attachment H - Gravel Road Strategy)

The clear message from the community was a high level of dissatisfaction (77%) with the current level of gravel road maintenance in the Pyrenees Shire.

The MAMS condition survey indicates that significant improvement has been made to the gravel road network as a result of increased investment into this road segment as a result of the 2010/11 floods. But even with this once off increase in funding, the community are still not satisfied with the level of service provided by the gravel road network. As can be seen from the below graph the renewal demand declines over the coming years partly as a result of the flood restoration works in the medium to long term. But if the level of investment is not maintained and or increased the demand will outstrip spend very quickly and PSC will be back in the same position it was in prior to the flood restoration works.



The Gravel Road Strategy (adopted by Council on 21 February 2017) identified a range of improvements including service level improvements.

Some of these improvements included:

- Additional grading (maintenance) \$198,320 per year
- Additional resheeting (capital renewal) \$190,250 per year
- Increased drainage (maintenance) \$168,000 per year
- Increased slashing and tree maintenance (maintenance) \$200,000 per year

The community have also clearly requested that a better quality material should be used more widely across the shire. A better quality material has the benefit of providing a longer lasting quality road surface allowing for improved vehicle ride, better binding qualities, longevity and a reduction in maintenance demand.

Council has been trialling the use of specifically created gravel mixes to respond to previously used poor materials to construct gravel pavements. The quarries where a better quality material is being sourced include Skipton quarry, Carisbrook quarry and Lamplough quarry. These trials have resulted in a better quality material that has properties to create resilient infrastructure. This has been most notable in storm and flood affected areas where the higher quality material has been retained and the poorer quality material has washed away. However, the cost to cart this material is increased compared to locally sourced poorer quality natural gravels. In order to deliver a higher quality material to a broader area, the average cost per kilometre of gravel resheet will increase by approximately \$4,250/km to \$27,250/km.

Moloney’s 2015 Asset Report requires an increase of 3km to a total 29km of gravel resheeting per year to meet the renewal demand based on the average life of unsealed road pavements. Unsealed road pavements have an expected life of 42.9 years on average in Pyrenees Shire.

4.3 Legislative Matter Three — how the views of ratepayers and the community have been taken into account in proposing the higher cap:

Council has promoted and nurtured community involvement in its financial decision making processes for more than ten years. Council conducts at least two workshops with the community in developing its annual budget. These workshops are informal evenings and are attended by all Councillors and senior staff.

The workshop commences with a detailed review of Council's current financial position, proposed budget projects, issues and an overview of Council's long term financial plan. The community are invited to provide feedback and discuss Council's Asset Management Plans. The evening concludes with an informal question and answer session where community members are encouraged to contribute comments on the direction of future budgetary strategies. The numbers attending these sessions vary from year to year. These sessions are generally well received by the community.

For the past ten years, Council has developed and updated a Ten Year Financial Plan. This Plan is reviewed by Councillors and officers in November/December at a briefing session each year, the plan is then reviewed again as part of the budget process and adopted by Council when the Annual Budget is adopted. The community through the budget consultation and the statutory submission process have the ability to provide feedback on both the Annual Budget and Long Term Financial Plan.

(Appendix I – Long Term Financial Plan)

App I.1 – Long Term Financial Plan – 2.0% Rate Cap

App I.2 – Long Term Financial Plan – 3.5% Higher Rate Cap

Like all other councils in Victoria, Pyrenees Shire Council advertises its Budget, Council Plan and Strategic Resource Plan for public comment and submissions each year.

Gravel Road (Unsealed Pavement) Community Consultation

During August 2016, five consultation sessions were held in relation to gravel roads. The purpose of these sessions was to obtain a view from the community on how Council delivers its gravel road maintenance/renewal, and to explain to the community some of the constraints on Council in relation to gravel roads maintenance/renewal.

The following consultation sessions were held:

- Wednesday 24 August 2016 – Raglan Hall, 9 community members attended
- Thursday 25 August 2016 – Moonambel Pavilion, 21 community members attended
- Monday 29 August 2016 – Amphitheatre Community Centre, 13 community members attended
- Tuesday 30 August 2016 – Waubra Community Hub, 4 community members attended
- Wednesday 31 August 2016 – Snake Valley Hall, 19 community members attended

The following questions were presented to the community members during the presentation at the consultation session:

- Are there gravel road works that you would like to see more of?
- Are there roads that you consider that should be moved from their current category to a higher or lower category?

- Are there any roads that are only used by one or two ratepayers that could be returned to private roads? eg. fenced and gated.
- Could you identify any ways Council could undertake gravel road maintenance work in a more efficient manner?
- Would you be prepared to pay an additional amount in rates for the next four years to improve the maintenance condition of the shire's gravel roads?

These questions were reflected in the online surveys.

Attendees participated in a group activity which allowed them to make notes on locality maps raising areas of concern; from this data 106 concerns were noted. The common issues raised included a higher frequency and standard of grading maintenance, greater drainage and vegetation maintenance, consideration for changes in categorisation of roads, and potential of upgrading some gravel roads to sealed roads.

Attendees were given the opportunity to provide feedback directly at the sessions and via a survey. The survey was available at the sessions as well as at Customer Service Centres in Beaufort and Avoca, on Council's website, and on Council's facebook page. The survey closed on 16 September 2016.

32 survey responses were received with the following feedback provided:

- 74% of respondents are not satisfied with current gravel road maintenance.
- 43% of respondents believe that maintaining high use gravel roads more frequently than lower use gravel roads is an acceptable management practice.
- 76% of respondents think Council does not spend enough money on gravel roads
- 65% of respondents think Council should spend more to grade road all year round to improve response times to customer action requests.
- 30% of respondents would be willing to pay more rates to help cover the cost of unsealed road grading.
- 89% of respondents would like to see more grading.
- 44% of respondents would like to see more maintenance and upgrading of culverts.
- 41% of respondents would like to see more trimming of trees.

(Appendix J – Gravel Road Strategy Council Report

App J.1 – Gravel Road Strategy Council Report 19.09.16

App J.2 – Gravel Road Strategy Council Report 13.12.16

App J.3 – Gravel Road Strategy Council Report 21.02.17)

(Appendix K – Gravel Road Presentation)

4.4 Legislative Matter Four — how the higher cap is an efficient use of council resources and represents value for money:

Value and Efficiency

The Pyrenees Shire Council is classified as a small rural council by the Victorian Grants Commission. As a small council with limited resources the Council continues to deliver value for money services to its community. Detailed below is an overview of how Council is delivering value for money for its ratepayers.

a) Review of Community Resource Centres and Tourism Services

During 2016/17 Council undertook a review of the Community Resource Centres and Tourism Services.

The purpose of the review was to:-

1. Assist Council to identify budget savings.
2. Enable Council to more efficiently apply its resources while continuing to provide a service that best meets the needs of customers.
3. Enable Council to redeploy resources from reactive to proactive duties to encourage increased visitation to the area.

Council passed a motion at the April 2016 Council meeting that it:

1. Cancels VTIC accreditation at the Beaufort Community Resource Centre and Avoca Information and Community Centre in order to allow greater flexibility of service provision.
2. Continues to investigate the Resource Centre operations to determine how the hours might be adjusted so as to:
 - a. continue to meet visitor and community needs in a cost effective way;
 - b. allow savings from the operations to be able to be used in other Council tourism activities including the delivery of actions identified in the Tourism Strategy.

Council considered five options for the review of the Community Resource Centres:

1. Continue to operate 56 hours per day seven days per week with exception of Christmas Day
2. Close the facilities and outsource services,
3. Reduce hours to 36 per week at each centre,
4. Reduce hours taking into account seasonal tourism visits, or;
5. Reduce hours to 41 per week for each centre.

Council determined at the June 2016 Council Meeting to reduce the operating hours of the Avoca and Beaufort Resource Centres from 56 hours per week to 41 hours per week.

The savings by reducing Resource Centre hours from 56 to 41 has been estimated in the Options Paper provided with the June 2016 Council report at \$65,303 annually. This is after allowing for redeployment of resources to deliver actions identified in Council's Tourism Strategy.

b) Involvement in Central Highlands Regional Procurement Network

Council has been an active member of the above network since 2011. Significant advancements for value for money have been achieved as a result of the establishment of this network. The focus of this group is reflected in its terms of reference reproduced below.

TERMS OF REFERENCE

Central Highlands Procurement Network

| | |
|-----------------------------|--|
| Chair: | To be rotated across each of the Central Highlands region councils |
| Purpose: | To support the region's capacity for strategic procurement and to network and collaborate on common procurement issues and provide a forum for information exchange and professional development. |
| Membership: | <p>Procurement council representatives from the Central Highlands region group of councils:-</p> <ul style="list-style-type: none"> • Ararat Rural City Council • Ballarat City Council • Golden Plains Shire Council • Hepburn Shire Council • Moorabool Shire Council • Pyrenees Shire Council • Invitations to host GM/Director to be extended for each meeting • Other invitees – Subject to agreement, industry experts may also be invited to present to the network |
| Role of the Network: | <ul style="list-style-type: none"> • Guide the development and implementation of strategic procurement within the Central Highlands region. • Provide a forum for information exchange. • Facilitate and implement joint procurement training opportunities • Agree and support the implementation of a shared reporting framework, including the ability to undertake benchmarking in the region • Support the implementation of individual Road Maps by sourcing and sharing information, experiences, templates and documentation • Collaborate on a range of procurement issues and have an action/outcome focus in order to progress strategic procurement activities in the region • Identify commonalities in Road Maps, and where appropriate undertake joint projects to progress these issues in collaboration • Share spend data to inform and leverage regional procurement opportunities and progress collaborative procurement |
| Meeting Schedule: | <ul style="list-style-type: none"> • Meetings are held bi-monthly and hosted at member municipal offices. • The agreed day is the second Monday of the month • Agenda is to be distributed by the hosting Council 14 days prior to the meeting |
| Reporting | <ul style="list-style-type: none"> • Action items and outcomes to be distributed by hosting Council within 14 days of the meeting |
| Resourcing: | <ul style="list-style-type: none"> • Rotated through the Central Highlands region councils. |

One example of the Network achieving value for money for rate payers was a coordinated bituminous road reseal project in 2012. The collaborative procurement achieved substantial combined savings of \$3.1 Million over five years for the participating councils, and a streamlined tender process provided savings to tendering businesses. PSC along with five other councils are currently participating in the retender process for bituminous road seals, which is expected to deliver significant savings compared to tendering as a stand-alone entity.

The Network has also identified a large variation in the documents, standards and approaches of like councils in undertaking the same activities. Consequently, a set of generic documents and templates have been developed as part of the project and have been made available to the broader sector.

A further initiative of the Network was in response to the situation where inconsistent data across the sector made it difficult to evaluate potential collaborative projects. The Network agreed to the implementation of a process to convert comparable data sets to allow an evaluation on price.

This resulted in enhanced procurement practices for each of the councils, particularly in relation to overcoming perceived hurdles for major contracts, including:

- different end dates for existing contracts
- difference in specifications for works and services required by the participating councils
- need for some participants to move from a lump sum to a schedule of rates contract

The procurement process was highly transparent and signed off by an independent procurement auditor, verifying councils and supplier confidence in the process.

Participants in the Network have committed to presenting their experiences at Regional Procurement Excellence Network (RPEN) meetings across Victoria.

Evaluation of the Network project highlighted that collaborative procurement allows for greater networking innovation and information sharing, which supports best practice in procurement. The project was awarded Procurement Australia's 2012 Innovation and Collaboration in Procurement Award.

c) Adoption of Best Value Principles and Service Reviews.

Service Reviews – History

- In 2011, Council conducted a service review of its Family Day Care service. The outcome of the review was the service being contracted out to an external provider. While Council experienced some immediate restructure costs, the long term savings achieved represented value for money improvements for ratepayers.
- In 2015 a review of Council's Quality Accreditation System and Internal Tendering was conducted. The outcome of the review was to discontinue the Quality Accreditation and Internal Tendering process which will save money and improve efficiency and quality.
- In 2015 a review of Council's Customer Action Request System was conducted. The review identified a range of improvements that have enhanced customer response times.

- In 2014 a review of the OH&S and Quality Assurance department generated savings of \$80,000 per year. Savings were generated through process improvements and reassignment of duties performed by a contractor to existing staff.
- In 2015 a Waste Review was conducted which identified a number of initiatives that are being considered including reducing hours of operation for the transfer stations.
- In 2015 Council undertook a review of Home and Community Care Services and Local Government Act 1989 Compliance. These reviews identified process improvements which once implemented delivered improved service delivery, but did not identify any financial savings.
- In 2016 Council undertook a review of Community Resource Centres and Tourism Services.
- In 2016 Council undertook a review of Rates and Valuations Processes and Strategies.
- In 2016 Council undertook a review Building Services.
- In 2016 Council undertook a review of Council's Fleet and Plant Management Processes and Systems.
- In 2016 Council undertook a review of Council's Procurement and Contract Management Processes and Systems.

Service Reviews – Currently Underway

- Council is currently undertaking reviews of Local Laws and Environmental Health.
- Council is currently participating with Rural City of Ararat and Northern Grampians Shire a shared services model for Building Services.

Service Reviews – The Future

Council is currently conducting or has scheduled the following Best Value Service Reviews:

- Review of Council's Road Management Plan and Compliance Performance – May 2017
- Review of Council's OH&S Systems and Statutory Compliance – May 2017

4.5 Legislative Matter Five — whether consideration has been given to reprioritising proposed expenditures and alternative funding options and why the council does not consider those options to be adequate:

Trade-Offs and Alternative Funding Options

a) Trade-Offs

Council's higher rate cap application will generate the following increase in revenue:

- 2017/18 - \$115,570 in additional rate revenue
- 2018/19 - \$119,615 in additional rate revenue

In any budgetary considerations, there are a number of alternatives available to Council to increase spending on Road Infrastructure Renewal.

Operating Expenditure

Council has reviewed and continues to monitor all operating expenditure throughout the organisation. The impact of the FGRS and the freeze on Financial Assistance Grants has been absorbed by Council through operational savings and capital reprioritising. Savings have been achieved in a range of services to deliver a balanced cash budget in 2016/17 and draft budget for 2017/18. These savings have allowed Council to absorb the significant revenue reductions forced upon it by FGRS and the Freezing of Financial Assistance Grants. Council is not applying for a higher rate cap to fund operations; Council is applying for a higher rate cap to address the infrastructure gap.

With a small population and rate assessment base, Council is limited in the services it can provide to the community in comparison to larger councils. With this in mind, Council believes the only way of achieving the additional level of funds required for infrastructure renewal that the 1.50% higher rate cap increase provides would be through service level reductions. Given the isolation and level of disadvantage in the Pyrenees Shire any reduction in service will be felt by those least able to cope.

Council believes that there are no further opportunities in the operational budget to trade off the higher rate cap variance without negatively impacting on the level of services provided to the community.

b) Reduction in capital spending or service provision

If Council is unsuccessful with the higher rate cap application, consideration will have to be given to either reducing capital spending or reducing service provision. From the information provided in this submission the impact of reducing capital spending is clear with the long term impact not only being significant to the road network but also significantly more expensive as the road infrastructure deteriorates. Consideration would also need to be given to a reduction in other services like community grants, provision of School Crossing Supervisors and Home and Community Care Services. The cost benefit of the provision of all Council services would need to be considered with a focus on those services that have suffered from state and federal government cost shifting.

c) Alternative Funding Options

Council has considered alternative funding options.

Borrowings

During 2016 Council became debt free and adopted a Treasury Management Policy.

Council's view of debt is that it is a financing option, not an income option. Raising debt does not produce income. Additional debt does not allow Council to acquire things that it could not otherwise afford. Debt merely allows Council to bring forward the timing of expenditure.

In instances where the interest rate paid on the debt is higher than the price inflation of the capital expenditure item that is being financed by that debt, where Council raises debt to finance capital expenditure the aggregate level of Council's capital expenditure over time will be reduced by using debt financing. This is because the interest paid on the debt will consume a portion of the income that Council has available to finance capital expenditure.

Given that debt financing only brings forward the timing of expenditure, Council will only borrow under the following circumstances:

- Council will only borrow when it is faced with a cash flow deficiency.
- Council will only borrow when all other financing options have been exhausted.
- Borrowing to finance a project that is so large that it cannot be financed from income in a single year. Loan borrowing could be used as a last resort to spread the cost of such a project over two or more years.
- Borrowing to finance expenditure that produces a cash return is one instance of a possible use of debt financing. (The development of residential or industrial land for resale is an example of expenditure that generates a cash return at a later date.) However, borrowing for such a purpose will only be used as a last resort in order to address a cash flow timing mismatch.

Council does not view borrowings as an alternative, as it considers it would limit its long term financial strategy of using borrowings to fund large unforeseen expenditure items and large capital investment projects that are intergenerational (pools and community facilities). The funding of required road infrastructure renewal from debt would place a significant burden on ratepayers now and in the future and limit Council's ability to fund large unforeseen expenditure in the future.

In recent times, Council used loan funds to part fund the Snake Valley sewerage scheme. This project cost in the order of \$3.0 million. Council's contribution of \$650,000 was funded by loan funds.

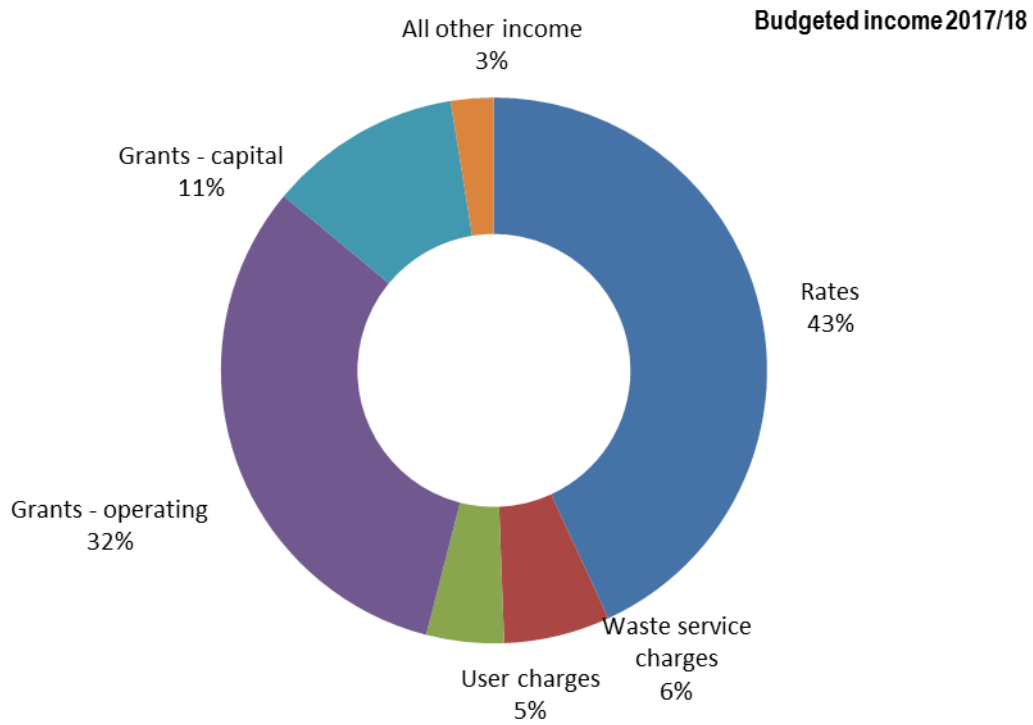
(Appendix L – Treasury Management Policy)

Fees and Charge Increases

Council has limited revenue through fees and charges. Most fees and charges are determined by legislation or commercial competition. For instance caravan park fees are largely determined by competitive forces in the local tourism market. Consequently, Council considers there are no funding alternatives in this area.

Below is an analysis of the Pyrenees Shire Council's Draft Budgeted Income for 2017-18. As can be seen from the graph:

- 43% of income comes from grant funding
- 49% of income comes from rates and service charges
- 5% of income comes from user fees
- 3 % of income comes from other income



4.6 Legislative Matter Six — that the assumptions and proposals in the application are consistent with the council’s long term strategy and financial management policies set out in the council’s planning documents and annual budget:

Long Term Planning

PSC has a range of strategic planning documents that support the higher rate cap application and the subsequent increase in the investment in road infrastructure renewal. Key strategic documents that support the higher rate cap application include:

- Long Term Financial Plan – 2017/18 to 2026/27 (see appendix I)
- Draft Council Plan 2017-2021 (work in progress)
- Council Plan
- Draft Budget 2017/18 (see appendix A)
- Gravel Road Strategy – 2016 (see appendix H)
- (Appendix M - Road Management Plan – 2015)
- (Appendix N - Road Asset Management Plan -)
- (Appendix O – Annual Report 2015-16)
- (Appendix P – Council Plan 2013-17)

Long Term Financial Plan

PSC has two Long Term Financial Plans (LTFP). One that estimates what the rate cap is going to be:

- 2.0% 2017/18 to 2020/21
- 2.50% 2021/22 to 2026/27

This long-term financial plan includes the higher rate cap granted in 2016 and quarantines these funds indefinitely into road infrastructure renewal (reseals).

The alternate LTFP factors in a higher rate cap of 3.50% in 2017/18 and 2018/19. These funds are also quarantined into road infrastructure renewal.

Council has \$369,148,000 (Fair Value 30 June 2016) of assets to maintain.

| | Fair Value 30 June 2016 | Acc Dep | WDV 30 June 2016 | % Total Assets | Annual Dep |
|------------------------|------------------------------------|----------------------|---------------------------------|---------------------------|-----------------------|
| Land | 8,532,000 | (1,538,000) | 6,994,000 | 3% | 213,000.00 |
| Buildings | 48,878,000 | (21,961,000) | 26,917,000 | 12% | 1,073,000.00 |
| Plant & Equip | 7,591,000 | (4,587,000) | 3,004,000 | 1% | 625,000.00 |
| Road Infrastructure | 303,637,000 | (111,923,000) | 191,714,000 | 84% | 4,637,000.00 |
| WIP | 510,000 | 0.00 | 510,000 | 0% | 0.00 |
| | 369,148,000 | (140,009,000) | 229,139,000 | | 6,548,000.00 |

The reduction in funding as a result of the FGRS and the freeze on the indexation of Federal Financial Assistance Grants severely impacts on Council's ability to increase investment in Road Infrastructure Renewal. The long term ramifications of this will be far more expensive than increasing the investment in renewal gradually.

Copies of Council's Long Term Financial Plan and Draft Annual Budget have been included as appendices of this submission. Rather than repeating the contents of these documents in this submission, Council encourages the readers of the submission to study these documents to obtain a financial overview of Council's current and future financial strategies.

5. CONCLUSION

Council has a population base of fewer than seven thousand people. PSC estimated rateable assessments for the 2017/18 financial year are 5,931. With such a small revenue base the continuing challenge for Council is the maintenance and renewal of its infrastructure assets. Council has in excess of three hundred and sixty million (\$369,000,000 Fair Value 30 June 2016) worth of assets. In the past fifteen years, Council has made a concerted effort to renew and maintain its asset base at a reasonable level. Council recognizes that if the road assets are allowed to deteriorate the long term renewal/reconstruction costs will be far greater than any orderly renewal and replacement program.

Council recognises and understands the government's direction to reduce the quantum of rate increases on the community year on year. This application recognises this and works to strike an effective balance between this imperative and Council's need to invest for the long term in the communities assets.

The road infrastructure assets are crucial to the general wellbeing of the Pyrenees community and in attracting visitors to the region. The revenue provided through the request for an additional 1.50% of rate revenue for the 2017/18 and 2018/19 financial years will be used to maintain these road assets on the community's behalf.

6. APPENDICES

Appendix A – Budget

Appendix B – Local Government 2015-16 Audit Snapshot

Appendix C – Council Report 13 December 2016

Appendix D - Letter notifying the ESC of Intention to Apply for a Higher Rate Cap

Appendix E – Council Report 21 February 2017

Appendix F – 2015 Moloney Asset Management Systems Condition Survey

Appendix G – 2016 Community Satisfaction Survey

Appendix H - Gravel Road Strategy

Appendix I – Long Term Financial Plan

Appendix J – Gravel Road Strategy Council Report

Appendix K – Gravel Road Presentation

Appendix L – Treasury Management Policy

Appendix M – Road Management Plan 2013

Appendix N – Road Asset Management Plan 2012

Appendix O – Annual Report 2015-16

Appendix P – Council Plan 2013-17



ESSENTIAL SERVICES COMMISSION

Local Government

Budget Baseline Information Template

ABOUT THIS TEMPLATE

- Only councils seeking a higher cap or caps should complete this template

- For information on why the Commission requires councils applying for a higher cap or caps to complete this template, refer to the *Commission's Guidance for Councils 2017-18*, chapter 2.

- Before starting, ensure you have selected your council and base year in the 'instructions' sheet blue drop down boxes <[Select council]>, <[Select base year]> and that contact information has been provided. For higher rate cap(s) applications for 2017-18 (and onwards), 2016-17 will be the base year.

- In this Budget Baseline Information template, councils are expected to input service, revenue, expenditure and asset information for:

- 2016-17 forecast actuals - for the base year (blue work sheet tabs),
- 2017-18 budget figures - for the capped year based on two scenarios:
 - with a higher cap approved (green worksheet tabs) - abbreviated to 'WHC',
 - without (or no) higher cap (red worksheet tabs) - abbreviated to 'NHC'.

- Council is also required to complete the 'SRP and LTFP' and 'Higher cap(s) calculation' sheets (orange worksheet tabs). These will show the budget forecasts with the higher cap or caps over the Strategic Resource Plan (SRP) and Long Term Financial Plan (if council has this information available). Note, council is required to provide at least the full four year SRP information, even where they are applying for one, two or three years of higher caps.

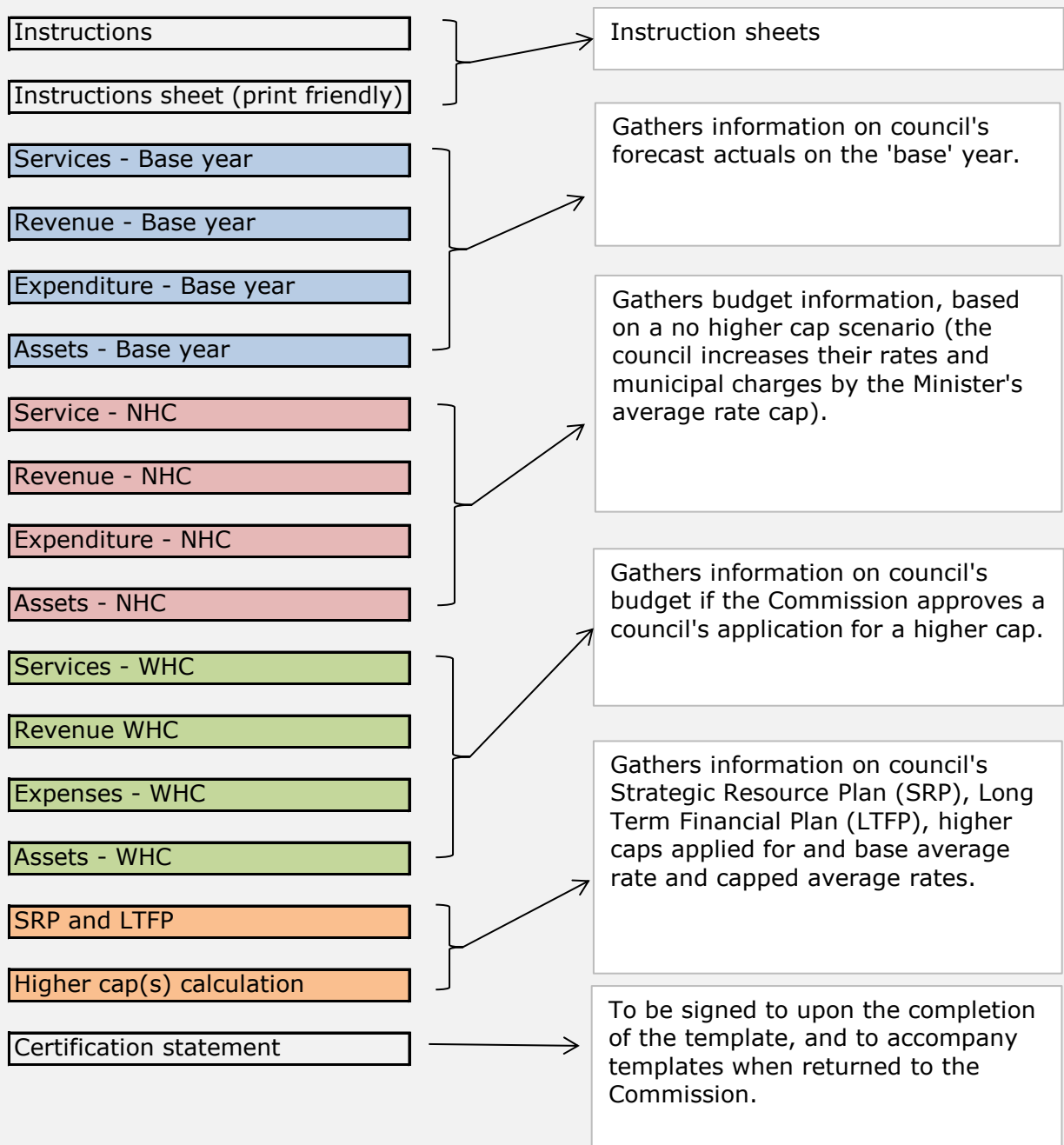
- Instructions have been drafted in this 'Instructions' sheet for each worksheet.

- The certification statement, which is attached at the end of the template, is to be signed, scanned and returned with completed copies of the template.

- If you have any feedback or questions on the baseline template, please email them to: **localgovernment@esc.vic.gov.au** or ph: 9032 1300

SUMMARY OF WORKSHEETS

The following coloured cells give a summary of the information to be collected through the budget baseline information template



MODEL KEY

The model key shows what cells council is to input information into throughout the template, what cells contain formulas and where errors need to be checked.

| | |
|-------|-----------------------------|
| BLUE | COUNCIL DATA INPUT CELL |
| WHITE | FORMULA / HARDCODED VALUES |
| RED | ERROR CHECK |
| OK | FORMULA OK |
| N/A | NOT APPLICABLE |
| PINK | HIGHER RATE CAP APPLIED FOR |

INSTRUCTIONS

SERVICES SHEETS

'Services - Base year', 'Services - NHC' and 'Services - WHC' sheets

- Use these instructions to help guide the population of services information throughout the template 'Services - Base year', 'Services - NHC' and 'Services WHC' sheets.
- List council services in cells E10 to E149.
- The Commission encourages council to report on the services it has identified and reported on as part of its budget (*Local Government Act 1989*, section 127 (2)(b) requirement), for the purposes of this template. Council may report on services other ways if it wishes, which may be by council department, cost centre or by the services identified through the data return to the Victorian Grants Commission.
- Space has been provided for council to list up to 140 services.
- An example service 'Maternal Child & Family Health' has been included in cell E10. Please delete this before council inputs its own list of services.
- The Commission has given council the option to input different sets of service definitions between the sheets, for the 'Services - Base year', 'Services - NHC' and 'Services WHC' sheets. We encourage council to try and maintain the same set of service definitions between these sheets though, to provide for greater comparability.

- Once the services sheets has been populated, the inputted services will be carried forward to the relevant 'expenditure', 'revenue' and 'assets' sheets. E.g. once the 'Services - Base year' sheet is complete, the 'Revenue - Base year', 'Expenditure - Base year' and 'Assets - Base year' sheets will automatically use the same set of services.
- For each service, select whether it is 'internal', 'external' or 'mixed' (explained below) in column F. This aims to capture who the service is provided for. This is for indicative information only.
- External services relate to the services with outputs to the community users e.g. waste services, park maintenance, home and community care, etc.
- Internal services relate to council internal functions e.g. payroll, human resource management, information technology services, etc.
- Mixed services relate to those that may have a combination of both internal and external services. - Provide a brief description of the service in column G.
- Populate column H 'Staff no's to support the service (FTE)' with the total number of full time equivalent staff dedicated to a particular service. Councils should use the same means of calculating FTE as when the council reported on the local government performance reporting framework (LGPRF).

REVENUE SHEETS

'Revenue - Base year', 'Revenue NHC' and 'Revenue WHC' sheets

- For 'Revenue - Base year', council is to report its revenues by services based on forecast actuals for 2016-17.
- 'Revenue NHC' and 'Revenue WHC' are to report the budget year scenarios for 2017-18, based on the with and without (or no) higher cap scenarios.
- Services will be carried over from those listed on the services sheets.
- For each service, populate the revenue columns: H to T.
- Example revenues have been included for 'Maternal Child & Family Health' for user fees and state govt recurrent grants in cells I12 and J12. Be sure to delete these before the Council inputs its own revenues for services

its own revenues for services.

- All revenue categories are to be reported on as per the annual report comprehensive income statement except for grants.
- Grants are to be reported on per capital/operating recurrent/non recurrent categorisation.
- Total rates and charges is to be placed in cell U153.
- Where councils can not allocate all revenue by service, input the remaining revenue in the 'other' row through H152 to T152. These unallocated revenues should be described in more detail through schedule 1 (at the bottom of the page). Name the revenue item(s) that can't be allocated by service from E160 to E172 and the value of the revenue item(s) from F160 to F172. Ensure that the F177 shows 'OK', which will show any difference between the other revenues reported in F174 and the other revenue in V152.
- Council should endeavour to allocate all revenues by service where possible.

EXPENDITURE SHEETS

'Expenditure - Base year', 'Expenditure NHC' and 'Expenditure WHC' sheets

- For 'Expenditure - Base year', council is to report its expenditures by services based on forecast actuals for 2016-17.
- For both 'Expenditure NHC' and 'Expenditure WHC', council is to report what the budget expenditures by service for the 2017-18 budget year with and without higher cap scenarios.
- Services will be carried over from those listed on the services sheets.
- For each service, populate the expenditure columns H to Q using the annual report definitions
- Example expenditures have been included for 'Maternal Child & Family Health' for employee costs and materials and services in cells H11 and I11. Be sure to delete these before the Council inputs its own expenditure for services.
- Where council can not allocate all expenditure by service, input the remaining expenditure in the 'other' row through H151 to Q151. These unallocated expenditures should be described in more detail through schedule 1. Name the expenditure item(s) that can't be allocated by service from E160 to E172 and the value of the revenue item(s) from F160 to F172. Ensure that the F177 shows 'OK', which will show any difference between the other revenues reported in cell F173 and the other revenue in R151.
- Council should endeavour to allocate all expenditure by service where possible.

ASSETS AND CAPITAL WORKS

ASSETS AND CAPITAL WORKS

'Assets - Base year', 'Assets - NHC' and 'Assets - WHC'

- Insert the 10 major capital projects the council undertook in the 2016-17 base year in the 'Assets - base year' sheet, and the 10 major capital projects the council plans to undertake in the 2017-18 budget year in the with and without higher cap scenarios in the 'Assets -WHC' and 'Assets - NHC' sheets.
- Projects should be ranked by the highest capital costs.
- If the top 10 capital projects do not represent at least 50% of capital costs, additional rows showing capital projects should be inserted (from row 62 onwards), until at least 50% of capital works are reported on.
- Give a description of the capital projects in 'Brief description of capital works' section.
- List the related service(s) to the capital project. That is, the service(s) most likely to benefit from the capital project. Note that council can select up to five services that were reported in the services sheet. This is indicative information only.
- Give percentage breakdowns of the expenditure for each capital project under the asset categories property, plant and equipment and infrastructure in columns K, L and M. Note, the percentages allocated to these 3 asset categories above should sum to 100%.
- Asset categories are the same as those reported on in the capital works statement in annual reports.
- Input new asset expenditure of the capital works in columns N.
- Input asset renewal expenditure of the capital works in columns O.
- Input asset expansion expenditure of the capital works in columns P.
- Input asset upgrade expenditure of the capital works in columns Q.
- List the funding and financing sources and the value of each source that provided for the capital works in columns S and T. There is a drop down box for council to choose from.
- Allocate council's total assets by the asset subcategory from H70 to H92.
- Insert the percentage of assets in each asset subcategory that are past their renewal intervention level in I70 to I92.
 - We understand that council may not have this data for all categories, in this case note unavailable data with 'na'.
 - We also acknowledge that councils will have differing asset intervention policies, so intervention level information among councils may be inconsistent.
- Allocate the capital works expenditure for the given period into the new, renewal, expansion and upgrade sections from N70 to Q92.
- Allocate the depreciation in the reporting year for each asset subcategory from S70 to S92.

STRATEGIC RESOURCE PLAN (SRP) AND LONG-TERM FINANCIAL PLAN (LTFP)

'SRP and LTFP' sheet

- Council is required to provide its updated SRP based on the with higher cap scenario, from C11 to M109. This includes the income statement, balance sheet and capital works statement. Council is also encouraged to provide LTFP forecasts of this information beyond the SRP four years, if it has a long term financial plan. But this is optional for councils.
- Even if a council is applying for a higher cap for only one year (the budget year), they are still required to populate the full SRP information for the four forecast years (and LTFP information if available).
- For the base year forecast actuals and budget year with higher cap information, much of this information will automatically transfer from the information provided in the expenditure, revenue and assets sheets earlier in the template (except the balance sheet and detailed rates and charges info).
- Council is also to include SRP (and LTFP information if available) on the no higher cap scenario for the budget year (based on a rates increase of the Minister's average rate cap) from C115 to D213. Again, much of this information will be automatically populated based on the information provided in the earlier No higher cap expenditure, revenue and assets sheets (except the balance sheet and detailed rates and charges info).
- The definitions for the line items to be used in the Council SRP and LTFP should follow the definitions required in the statutory reporting.
- **IMPORTANT** - In preparing the SRP and LTFP, council is to show the underlying assumptions used in generating the forecasts. These can be input in the 'ASSUMPTIONS USED TO POPULATE THE SRP AND LTFP WITH HIGHER CAP' section from row 337. The SRP and LTFP figures are to be directly linked to the assumptions listed here where possible.
- The Commission has already listed some assumptions that it wishes council to consider when forecasting and populating their SRP and LTFP, including:
 - Assumed population growth
 - Increase in employee costs due to EBA growth
 - Increase in employee costs for progression
 - Assumed rate of forecast CPI
 - Assumed population growth
 - Assumed rate of growth in grants
- 'Assumed population growth' has been provided as an example, being a factor of 2% each year (over the SRP and LTFP). This factor might be applied to user fees revenue in the income statement for example, to show how this revenue is expected to increase each year over the SRP and LTFP. Remember to delete these 'assumed population growth' factors before completing this section.
- Council is to input other assumptions they have used to generate their forecasts from rows 342 to 364.
- The LGPRF Financial indicators will be automatically calculated from row 372, based on the information provided in the SRP and LTFP with and without higher cap scenarios. The LGPRF financial indicators will be used by the Commission to help assess council's financial sustainability.
- Before completing the next sheet, the 'higher cap(s) calculation', ensure the general rates and municipal charges information in rows C11 and G12 has been completed. This information is necessary for the calculations on the 'higher cap(s) calculation' sheet.

CALCULATING THE HIGHER CAP

'Higher cap(s) calculation' sheet

- This sheet shows the higher cap(s) that council is applying for, and the corresponding forecast base average rates and capped average rates.
- Based on the forecast general rates and municipal charges populated in row 13 of the 'SRP and LTFP', and information to be populated on budget figures, forecast annualised supplementary rates revenue and forecast rateable assessments, this sheet calculates the higher rate cap or caps that council is applying for. See chapter 4 *ESC's guidance for councils 2017-18* for information on how the rate cap or higher caps are applied to average rates.
- Note - Before completing this sheet, ensure the rates and charges information in row 11 and 12 on the 'SRP and LTFP' have been populated. This information is necessary for the calculations in this sheet.
- Select the number of years (1 to 4) the council wishes to apply for higher rate cap(s) in cell C11.
- Insert the council's budgeted rates and charges for the budget year from cell E18 to E26. Note this differs from the forecast actual 2016-17 rates and charges information asked for in previous sections of the template.
- Insert council's historic and forecast annualised supplementary rates and municipal charges revenue from cell C40 to I40. This information is necessary for the valuation of forecast base and capped average rates and the calculation of the council's higher rate cap(s). Annualised supplementary revenue is the dollar value of the full year effect of supplementary rates and municipal charges during the year.
- Annualised supplementary rates can be found by applying the rate in the dollar(s) to the total valuation base as at the start of the base year (1 July 2016), to the end of the base year (30 June 2017). Annualised supplementary municipal charges can be found by applying the municipal charge to the additional rateable properties in the rate base over the course of the base year. For more information on how to calculate annualised supplementary rates and municipal charges revenue, see section 4.3 *ESC's guidance for councils 2017-18*.
- The Commission understands that not all councils report or forecast annualised supplementary rates and municipal charges at present and that the forecasts won't be perfect. The onus is on the council though to make the most credible forecasts of this growth. Council is to explain from C42 the assumptions and method council uses for forecasting its annualised supplementary rates and municipal charges e.g. are forecasts based on a historic trend? And if so, what is the trend?
- Cells E42 to I42 can be used to show a growth factor or other figure, to help explain the link between annualised supplementary revenue forecasts over the years and the underlying assumptions.
- Council is to input historic and forecast rateable assessments in C45 to I45. Like annualised supplementary revenue the Commission understands that not all councils report or forecast this and that the forecasts won't be perfect. The onus is on the council though to make the most credible forecasts of this growth. Council is to explain in C47 the assumptions and method council uses for forecasting rateable properties e.g. are forecasts based on historic trends? And if so, what is the trend? Also, are there any large housing developments in certain years built into

council's forecast' etc.

- Cells E47 to I47 can be used to show a 'growth' factor or other figure, to help explain the link between annualised supplementary revenue forecasts over the years and the underlying assumptions.

Higher cap(s) calculation sheet (continued)

- Based on the information provided on this sheet, and from the 'SRP and LTFP' page, **council's higher cap(s) are calculated in cells F62 to I62, and are shown in pink**. Ensure the higher caps shown here are the higher rates council is applying for, and align with the higher caps stated in council's application and cover letter.

- The corresponding rates and municipal charges revenue generated from the higher rates is shown from F64 to I64. The corresponding base average rates and capped average rates are shown from cells E67 to I68.

- Cells F71 to I71, show the total increase in rates and charges over the period - including the assumed growth due to supplementary revenue. Note this is not the higher caps the council is applying for, but shows the total rates increase, due to the higher caps and including supplementary revenue.

Linearising multi-year higher caps

- The Commission has added a 'linearising multi-year higher caps' tool, at the bottom of the 'Higher caps(s) calculation' sheet, to aid councils in 'smoothing out' or linearising the multi-year higher caps they are applying for if they wish. This section calculates equal and smoothed out higher caps, based on all of the information council has submitted, compared to the original higher caps populated.

- The Commission encourages councils to smooth out rate increases, to avoid larger one off increases on ratepayers. But this is not compulsory.

- Cells F87 to I87, show what the higher caps are if smoothed out over the period, but which generate the same percentage increase in the rate base over the period as the originally populated information.

- In smoothing out the higher rate caps, of important note is that it changes the per year general rates and municipal charges revenue that council would receive compared to what they have already populated in the template (unless council has already perfectly smoothed out the higher rate caps when first populating the template).

- F96 to I96 shows the dollar value difference between the 'total lineraised general rates and municipal charges (in cells F95 to I95), and the general rates and municipal charges input into D11 to G12 on the 'SRP and LTFP' sheet.

- **If council wishes to use this information to smooth out their higher caps, they can add or subtract the 'Difference between 'lineraised rates and originally input general rates and municipal charges' in row 96, into the general rates and municipal charges in cells from D11 to G12 in the "SRP and LTFP" sheet.** Only add or subtract for the years the council

is applying for

- e.g. Assume council is applying for 3 years of higher caps for 2017-18, 2018-19 and 2019-20, and they wish to linearise their higher caps using this tool, and the 'difference between the linearised general rates and municipal charges' (row 96), showed \$359,020 for 2017-18 (cell F96), -\$203,044 for 2018-19 (cell G96) and \$2,305 for 2019-20 (cell H96). They would add a total of \$359,020 to cells D11 and D12 in the 'SRP and LTFP' sheet, they would subtract a total of \$203,044 from cells E11 and E12 in the 'SRP and LTFP' sheet, and add a total of \$2,305 to cells F11 and F12.

- Note this will override the general rates and municipal charges revenue originally populated in the 'SRP and LTFP' sheet, to produce equal and smoothed out higher caps increases, shown in F62 to I62.

- Note this is not mandatory for councils to do. It is only to help guide councils that wish to linearise their higher rate caps.

- If you have any questions, feel free to email the Commission at: localgovernment@esc.vic.gov.au, or phone: 90321300

CERTIFICATION STATEMENT

- When returning the completed template, please attach a scanned copy of the signed certification page.

Baseline Information - BASE YEAR SERVICES

Pyrenees (S)

| Service | Internal, external or mixed | Brief description of service | Staff no's to support the service (FTE) |
|--|-----------------------------|--|---|
| 1 Council Operations | Internal | Mayor and Councillor allowances, Chief Executive Officer and Personal Assistant salaries, credit cards and reimbursements for out-of-pocket expenses, travel, accommodation, meals ,conferences, elections, related, insurance, maintenance of furniture and equipment in council chambers and reception areas, cleaning, lighting and heating of council chambers and reception areas other related to council chambers and reception areas | 2.00 |
| 2 Public Order and Safety | Internal | Local laws and local laws enforcement, rangers, expenses and revenue (registrations and fines) associated with compliance of the Domestic Animals Act 1994, expenses and revenue associated with the compliance with Health Act 1958 and Food Act 1984,pounds, livestock control (straying livestock), litter, shopping trolley; health inspections; health licences, fees and registrations; eradication of vermin and pests | 2.78 |
| 3 Financial & Fiscal Affairs | Internal | Administration of rates & charges;valuations;licenses & permits; budgeting and accounting; payroll & procurement programs; bank charges;insurance;audit fees; legal fees; materials account surplus/deficit; contributions to other public bodies | 4.21 |
| 4 Natural Disaster Relief | Internal | Natural disaster relief; natural disaster restitution works | 0.00 |
| 5 General Operations | Internal | Administration on behalf of other public bodies;on-costs;travel;accommodation, meals etc;conferences;public relations (advertising etc);MAV, Victorian Local Governance Association; other association membership fees; general headquarters human services; records management, customer services | 10.46 |
| 6 Governance Overheads | Internal | Overheads associated with Council Operations, Public Order and Safety, Financial & Fiscal Affairs, Natural Disaster Relief and General Operations. | 0.00 |
| 7 Community Health | Internal | Maternal and child health centres and immunisation services. | 0.94 |
| 8 Community Welfare Services | Internal | Youth centres, activities; youth workers/advisers; migrant centres, services; neighbourhood houses; welfare administration and refuges; community bus hire | 0.32 |
| 9 Education | Internal | Pre-school centres; preschool programs;kindergartens;play centres (teacher supervised); education administration and support; subsidiary services to education i.e. scholarships, grants | 0.00 |
| 10 Community Housing | Internal | Aged person's units / disabled persons units; other residences | 0.00 |
| 11 Family and Community Services Overheads | Internal | Overheads associated with Community Health, Community Welfare Services, Education and Community Housing. | 0.00 |
| 12 Community Care Services | Internal | Comprises in-home or community-based services for aged or disabled people living independently, including: home care; personal care; respite care; adult day centres (planned activity groups)ay programs; delivered meals on wheels; centre based meals; property maintenance; assessment and care management; information programs and sessions | 11.70 |
| 13 Community Facilities | Internal | Senior citizens centres, including public halls used principally as Senior Citizens Centres | 0.00 |
| 14 Aged and Disabled Services Overheads | Internal | Overheads associated with Community Care Services and Community Facilities. | 0.98 |
| 15 Sports Grounds & Facilities | Mixed | Golf courses; bowling greens; sports complexes (indoor) outdoor sporting complexes; swimming pools (exclude sports complexes); sporting clubs/sporting amenities; skate parks, BOX tracks; horse and dog facilities | 1.21 |
| 16 Parks & Reserves | Internal | Parks, gardens, reserves land for public open spaces nature parks, zoos, fauna parks, flora parks bicycle tracks through parks and gardens pedestrian tracks through parks and gardens plant nurseries subdividers contributions | 1.00 |
| 17 Waterways, Lakes & Beaches | Internal | Beach facility maintenance marinas piers, jetties, wharves and moorings boat launching ramps | 0.00 |
| 18 Art Galleries | Internal | Support for art museums and art galleries, including the acquisition and maintenance of public artworks . | 0.00 |

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|----|---|----------|--|------|
| 19 | Museums and Cultural Heritage | Internal | Support for museums, other than art museums historical projects (e.g. purchase and restoration of statues and monuments) National Estate program | 0.00 |
| 20 | Libraries | Mixed | Contributions by municipal councils regional libraries local libraries mobile libraries | 1.33 |
| 21 | Public Centres & Halls | Internal | Public halls community centres multi-purpose centres (if unable to include appropriately using above categories) exclude facilities principally used as Senior Citizens centres | 2.18 |
| 22 | Festivals and Events | Internal | Recreation and cultural education and awareness programs cultural services and activities festivals and cultural events | 0.00 |
| 23 | Recreational and Cultural Overheads | Internal | Overheads associated with Sports Grounds & Facilities, Parks & Reserves, Waterways, Lakes & Beaches, Art Galleries, Museums and Cultural Heritage, Libraries, Public Centres & Halls and Festivals and Events. | 0.00 |
| 24 | Residential - General Waste | External | Garbage collection for households etc, street bins sale of garbages, garbage bins, compost bins hard rubbish collection municipal tips and transfer stations exclude garbage rates & charges Residential - Recycled Waste (01508)recycling - kerb side collection | 0.50 |
| 25 | Residential - Recycled Waste | External | Recycling - kerb side collection recycling depot green waste collection sale of recycled material: e.g. compost, woodchips, mulch, etc Note: If unable to provide breakdown by Residential - Recycled Waste, please include information above in Residential - General Waste (01505).Commercial Waste (01510)commercial waste collection | 0.00 |
| 26 | Commercial Waste Disposal | External | Commercial waste collection commercial waste disposal | 0.00 |
| 27 | Waste Services Overheads | Internal | Overheads associated with Residential - General Waste, Residential - Recycled Waste and Commercial Waste Disposal. | 0.00 |
| 28 | Footpaths | Internal | Include all expenditure on footpaths even if the works undertaken were an integral component of road works driveway crossings exclude expenditure on footpaths that run through parks or gardens - refer to 10410 | 0.00 |
| 29 | Kerbs & Channels | Internal | Include all expenditure on kerbs and channels even if the works undertaken were an integral component of road works | 0.00 |
| 30 | Traffic Control | Internal | Traffic lights safety fences, guide posts (exclude within parking facilities) road signs, street name signs, road lane markings | 0.00 |
| 31 | Parking Facilities | Internal | Include all expenditure on on-street parking areas even if the works undertaken were an integral component of road works off-street car parking facilities and cleaning mainly in regional areas, using street sweeper) safety fences, guide posts within parking facilities contributions for car parking facilities car parking supervision multi-storeyed car parks | 0.00 |
| 32 | Street Enhancements | Internal | Street beautification street furniture bus shelters other enhancements such as trees planted in the footpath, road sides and road reserves, bunting, etc ...Street Lighting (01630)street lighting payments to electricity providers | 1.00 |
| 33 | Street Lighting | Internal | Street lighting payments to electricity providers | 0.00 |
| 34 | Street Cleaning | Internal | Street cleaning / sweeping - including expenditure on the cleaning of on-street car parking facilities where the street sweeper is used | 0.00 |
| 35 | Traffic and Street Management Overheads | Internal | Overheads associated with Footpaths, Kerbs & Channels, Traffic Control, Parking Facilities, Street Enhancements, Street Lighting and Street Cleaning. | 0.46 |
| 36 | Protection of Biodiversity & Habitat | Internal | Flood mitigation salinity control beach restoration foreshore protection activities relating to the protection of biodiversity and habitat, including native plants and animals, habitats and ecosystems establishment and maintenance of roadside vegetation, including roadsides, rest areas and median strips noise abatement measures/noise attenuation barriers emergency management response climate change activities | 0.80 |
| 37 | Fire Protection | Internal | Fire brigade training tracks fire access tracks fire plugs eradication of fire hazards authorised officers under the Country Fire Authority Act 1958 as amended contributions to Metropolitan Fire Brigade, Country Fire Authority | 1.00 |
| 38 | Drainage | Internal | Stormwater drainage (exclude rural drainage schemes) underground drains, pits and chambers retarding basins flood control structures and equipment weirs for controlling and storing run-off improvement works to natural and artificial waterways rural drainage schemes bore maintenance | 2.00 |
| 39 | Agricultural Services | Internal | Grazing fees control of vermin and noxious weeds disposal of animal carcasses | 0.00 |
| 40 | Sewerage | Internal | Sewerage, septic tanks, effluent drains | 0.00 |

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|-----|--|----------|---|-------|
| 41 | Environmental Services Overheads | Internal | Overheads associated with Protection of Biodiversity & Habitat, Fire Protection, Drainage, Agricultural Services and Sewerage. | 0.00 |
| 42 | Community Development & Planning | Internal | Town planning urban renewal / rural renewal subdivisions and sealing regional economic and planning authorities supervision of private subdivisions supervision of private streets | 3.60 |
| 43 | Building Control | Internal | Administration of building and scaffolding standards building and scaffolding inspections & fees | 0.92 |
| 44 | Tourism & Area Promotion | Internal | Information centres, tourist bureau tourist officers caravan parks camping grounds | 1.79 |
| 45 | Community Amenities | Internal | Public conveniences & rest centres contributions to cemetery maintenance | 0.00 |
| 46 | Business Undertakings (Property) | Internal | Development and sale of residential and industrial estates, and the rental of buildings and vacant land. | 0.00 |
| 47 | Business & Economic Services Overheads | Internal | Overheads associated with Community Development & Planning, Building Control, Tourism & Area Promotion, Community Amenities and Business Undertakings (Property). | 1.00 |
| 48 | Local Roads & Bridges works | Internal | Include: roads under the control of the municipal council bridges under the control of the municipal council bicycle lanes joint road works with other municipal councils/public bodies (relating to the local road network within the municipal district) road openings grants, loans and subsidies provide by council to community groups relating to this function area include Roads to Recovery Grants Exclude:exclude private streets exclude expenditure on footpaths, kerbs and channels and on-street parking areas (these are to be included under Traffic & Street Management) Where expenditure cannot be separately identified, it may be included under local roads and bridges exclude rail trails exclude road grants paid through the Victoria Grants Commission | 18.96 |
| 49 | Local Roads & Bridges Overheads | Internal | Overheads associated with Local Roads & Bridges works. | 5.96 |
| 50 | Rates & Charges | Internal | Rates and Charges | 0.00 |
| 51 | Federal Assistance Grants General Purpose Grants | Internal | Grants Commission Allocation | 0.00 |
| 52 | Federal Assistance Grants Local Roads Funding | Internal | Grants Commission Allocation | 0.00 |
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Baseline Information - Revenue - BASE YEAR
Pyrenees (S)

| | | 2016-17 | | | | | | | | | | | | | | |
|---|-----------------------------|------------------------|------------------|-----------------------|---------------------------|---------------------|-------------------------|------------------|----------------|---------------------|--------------|--------------------------------|--|---|-------------------|---------------|
| Service | Internal, external or mixed | Statutory Fees & Fines | User fees | Grants | | | | Contributions | | | Other Income | Net gain on disposal of assets | Fair value adjustments for investments | Share of net profits on associates and joint ventures | Rates and charges | Total Revenue |
| | | | | Operating (recurrent) | Operating (non-recurrent) | Capital (recurrent) | Capital (non-recurrent) | Cash - Operating | Cash - Capital | Non-monetary assets | | | | | | |
| | | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | |
| 1 Council Operations | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 2 Public Order and Safety | Internal | 35,750 | 95,600 | 17,650 | - | - | - | - | - | - | - | - | - | - | (149,000) | |
| 3 Financial & Fiscal Affairs | Internal | 13,900 | 700 | - | - | - | - | - | - | - | - | - | - | 28,500 | (259,634) | |
| 4 Natural Disaster Relief | Internal | - | - | - | 259,009 | - | - | - | - | - | 216,534 | - | - | - | (259,009) | |
| 5 General Operations | Internal | - | 2,000 | - | - | - | - | - | - | - | 13,000 | - | - | - | (15,000) | |
| 6 Governance Overheads | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 7 Community Health | Internal | - | - | 110,468 | - | - | - | - | - | - | - | - | - | - | (110,468) | |
| 8 Community Welfare Services | Internal | - | 7,200 | 45,630 | 60,000 | - | - | - | - | - | - | - | - | - | (112,830) | |
| 9 Education | Internal | - | - | - | 19,000 | - | - | - | - | - | - | - | - | - | (19,000) | |
| 10 Community Housing | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 11 Family and Community Services Overheads | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 12 Community Care Services | Internal | - | 215,002 | 598,470 | - | - | - | - | - | - | - | - | - | - | (813,472) | |
| 13 Community Facilities | Internal | - | - | 2,358 | - | - | - | - | - | - | - | - | - | - | (2,358) | |
| 14 Aged and Disabled Services Overheads | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 15 Sports Grounds & Facilities | Mixed | - | 56,300 | - | 43,298 | - | 150,000 | - | 9,500 | - | 600 | - | - | - | (259,698) | |
| 16 Parks & Reserves | Internal | - | 5,021 | - | - | - | - | - | - | - | 105,179 | - | - | - | (110,200) | |
| 17 Waterways, Lakes & Beaches | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 18 Art Galleries | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 19 Museums and Cultural Heritage | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 20 Libraries | Mixed | 1,800 | 600 | 113,000 | - | - | - | - | - | - | - | - | - | - | (115,400) | |
| 21 Public Centres & Halls | Internal | - | 12,150 | 22,000 | - | - | 1,377,400 | - | 123,218 | - | - | - | - | - | (1,534,768) | |
| 22 Festivals and Events | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 23 Recreational and Cultural Overheads | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 24 Residential - General Waste | External | - | 16,000 | - | - | - | - | - | - | - | - | - | - | 1,181,655 | (1,197,655) | |
| 25 Residential - Recycled Waste | External | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 26 Commercial Waste Disposal | External | - | 2,500 | - | - | - | - | - | - | - | - | - | - | - | (2,500) | |
| 27 Waste Services Overheads | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 28 Footpaths | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 29 Kerbs & Channels | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 30 Traffic Control | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 31 Parking Facilities | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 32 Street Enhancements | Internal | - | - | - | - | - | 8,465,000 | - | - | - | - | - | - | - | (8,465,000) | |
| 33 Street Lighting | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 34 Street Cleaning | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 35 Traffic and Street Management Overheads | Internal | - | - | 9,414 | - | - | - | - | - | - | - | - | - | - | (9,414) | |
| 36 Protection of Biodiversity & Habitat | Internal | - | - | - | 58,146 | - | - | - | - | - | - | - | - | - | (58,146) | |
| 37 Fire Protection | Internal | - | 10,000 | - | - | - | - | - | - | - | - | - | - | - | (10,000) | |
| 38 Drainage | Internal | - | 500 | - | - | - | - | - | - | - | - | - | - | - | (500) | |
| 39 Agricultural Services | Internal | - | - | - | - | - | - | 6,000 | - | - | - | - | - | - | (6,000) | |
| 40 Sewerage | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 41 Environmental Services Overheads | Internal | - | 3,100 | - | - | - | - | - | - | - | - | - | - | - | (3,100) | |
| 42 Community Development & Planning | Internal | 63,000 | 500 | - | 230,000 | - | - | - | - | - | - | - | - | - | (293,500) | |
| 43 Building Control | Internal | 24,000 | 109,750 | - | - | - | - | - | - | - | - | - | - | - | (133,750) | |
| 44 Tourism & Area Promotion | Internal | - | 199,490 | - | 3,300 | - | 182,000 | - | 75,000 | - | - | - | - | - | (459,790) | |
| 45 Community Amenities | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 46 Business Undertakings (Property) | Internal | - | 29,410 | - | - | - | - | - | - | - | - | 122,399 | - | - | (151,809) | |
| 47 Business & Economic Services Overheads | Internal | - | 11,500 | - | - | - | - | - | - | - | - | - | - | - | (11,500) | |
| 48 Local Roads & Bridges works | Internal | - | 6,300 | - | - | 2,336,192 | 22,500 | - | 7,500 | - | - | - | - | - | (2,372,492) | |
| 49 Local Roads & Bridges Overheads | Internal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 50 Rates & Charges | Internal | - | - | - | - | - | - | - | - | - | - | - | - | 7,950,166 | (7,950,166) | |
| 51 Federal Assistance Grants General Purpose Grants | Internal | - | - | 2,906,478 | - | - | - | - | - | - | - | - | - | - | (2,906,478) | |
| 52 Federal Assistance Grants Local Roads Funding | Internal | - | - | 2,001,260 | - | - | - | - | - | - | - | - | - | - | (2,001,260) | |
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| Other | | | | | | | | | | | | | | | | |
| Total | | (138,450) | (783,623) | (5,826,728) | (672,753) | | | | | | | | | | | |

Baseline Information - Assets - BASE YEAR

Pyrenees (S)

| | | | 2016-17 | | | | | | | | |
|------------------------------------|------------------------------|---|---|---------------------|----------------|---------------|-----------|-----------|---------|------------------|--|
| Brief description of capital works | | Services likely to benefit (indicative only) | Capital works reporting category - Breakdown by expenditure | | | Capital works | | | | Financing Source | Value |
| | | | Property | Plant and equipment | Infrastructure | New | Renewal | Expansion | Upgrade | Total | |
| | | | % | % | % | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 | Road Network | Renewal and upgrade works of Council's road infrastructure network, including roads, bridges, drainage systems, footpaths, kerb & channel, walking paths, etc | | | 100% | - | 3,877,224 | - | 404,397 | 4,281,621 | Grant 2,350,949 Rate Revenue 1,930,672 |
| 2 | Land Development | Purchase of vacant land and subsequent development of industrial and residential subdivisions for future sale. | 100% | | | 795,949 | - | - | - | 795,949 | Total 4,281,621 Sale proceeds 457,799 Rate Revenue 338,150 |
| 3 | Recreation Infrastructure | Predominantly upgrading Council's recreational infrastructure including, buildings, hardcourt surfaces, streetscapes, public open space, etc | | | 100% | 102,000 | 112,000 | - | 815,833 | 1,029,833 | Total 795,949 Grant 527,400 Contribution 140,900 Rate Revenue 361,533 |
| 4 | Waste Management | Upgrading of transfer stations | | | 100% | - | - | - | 55,000 | 55,000 | Total 1,029,833 Special charge 55,000 |
| 5 | Buildings | Renewal and upgrade works of Council's buildings | | | 100% | - | 1,209,550 | - | 404,000 | 1,613,550 | Total 55,000 Grant 1,182,000 Contribution 50,000 Rate Revenue 381,550 |
| 6 | Plant and Equipments | Renewal of Council's plant and equipment, motor vehicles, furniture and fittings, information technology equipment and library collections. | | 100% | | - | 1,285,988 | - | - | 1,285,988 | Total 1,613,550 Sale proceeds 314,600 Rate Revenue 971,388 |
| 7 | Natural Disaster Restoration | Restoration of infrastructure damaged by the flood events of September 2016, including road infrastructure assets and recreational assets. | | | 100% | - | 7,171,596 | - | - | 7,171,596 | Total 1,285,988 Grant 7,171,596 |
| 8 | | | | | | | | | | | Total 7,171,596 |
| 9 | | | | | | | | | | | Total - |
| 10 | | | | | | | | | | | Total - |
| | | | | | | | | | | 100% | |

| Total assets | | |
|--|-------------------------------|--|
| | Total value of infrastructure | Percentage of assets past intervention level |
| | \$ | % |
| Property | | |
| Land | 3,307,135 | 0.0% |
| Land improvements | 6,021,836 | 0.0% |
| Buildings | 48,878,080 | 3.5% |
| Heritage buildings | - | 0.0% |
| Building improvements | 287,550 | 3.5% |
| Leasehold improvements | 204,000 | 3.5% |
| Plant and equipment | | |
| Heritage plant and equipment | - | 0.0% |
| Plant, machinery and equipment | 6,896,522 | 0.0% |
| Fixtures, fittings and furniture | 299,486 | 0.0% |
| Computers and telecommunications | 1,320,584 | 0.0% |
| Library books | 360,347 | 0.0% |
| Infrastructure | | |
| Roads | 241,184,326 | 4.7% |
| Bridges | 52,086,218 | 1.9% |
| Footpaths and cycleways | 1,992,501 | 0.9% |
| Drainage | 19,632,785 | 0.0% |
| Recreational, leisure and community facilities | 2,361,604 | 0.0% |
| Waste management | 55,000 | 0.0% |
| Parks, open space and streetscapes | 472,633 | 0.0% |
| Aerodromes | - | 0.0% |
| Off street car parks | 22,500 | 0.0% |
| Other infrastructure | - | 0.0% |
| Total | 385,383,107 | |

| Capital works | | | | | | |
|----------------|-------------------|-----------|------------------|-------------------|------------------|---------------|
| New | Renewal | Expansion | Upgrade | Total | Depreciation | Renewal ratio |
| \$ | \$ | \$ | \$ | \$ | \$ | % |
| 323,935 | - | - | - | 323,935 | - | |
| 472,014 | - | - | - | 472,014 | 218,000 | 0% |
| - | - | - | - | - | 1,090,000 | 0% |
| - | - | - | - | - | - | |
| - | 87,550 | - | 200,000 | 287,550 | 7,000 | 1251% |
| - | - | - | 204,000 | 204,000 | 5,000 | 0% |
| - | - | - | - | - | - | |
| - | 1,122,488 | - | - | 1,122,488 | 642,000 | 175% |
| - | 14,500 | - | - | 14,500 | 13,000 | 112% |
| - | 97,000 | - | - | 97,000 | 160,000 | 61% |
| - | 52,000 | - | - | 52,000 | 34,000 | 153% |
| - | 8,881,033 | - | 381,897 | 9,262,930 | 4,077,000 | 218% |
| - | 1,190,940 | - | - | 1,190,940 | 306,000 | 389% |
| - | 28,135 | - | - | 28,135 | 38,000 | 74% |
| - | 948,712 | - | - | 948,712 | 205,000 | 463% |
| 102,000 | 1,234,000 | - | 343,200 | 1,679,200 | 63,000 | 1959% |
| - | - | - | 55,000 | 55,000 | 1,000 | 0% |
| - | - | - | 472,633 | 472,633 | 13,000 | 0% |
| - | - | - | - | - | - | |
| - | - | - | 22,500 | 22,500 | 1,000 | 0% |
| - | - | - | - | - | - | |
| 897,949 | 13,656,358 | - | 1,679,230 | 16,233,536 | 6,873,000 | |

Baseline Information - Services - No Higher Cap

Pyrenees (S)

| 2017-18 | | | |
|---------|-----------------------------|--|---|
| Service | Internal, external or mixed | Brief description of service | Staff no's to support the service (FTE) |
| 1 | Internal | Mayor and Councillor allowances, Chief Executive Officer and Personal Assistant salaries, credit cards and reimbursements for out-of-pocket expenses, travel, accommodation, meals ,conferences, elections, related, insurance, maintenance of furniture and equipment in council chambers and reception areas, cleaning, lighting and heating of council chambers and reception areas other related to council chambers and reception areas | 2.00 |
| 2 | Internal | Local laws and local laws enforcement, rangers, expenses and revenue (registrations and fines) associated with compliance of the Domestic Animals Act 1994, expenses and revenue associated with the compliance with Health Act 1958 and Food Act 1984,pounds, livestock control (straying livestock), litter, shopping trolley; health inspections; health licences, fees and registrations; eradication of vermin and pests | 2.78 |
| 3 | Internal | Administration of rates & charges;valuations;licenses & permits; budgeting and accounting; payroll & procurement programs; bank charges;insurance;audit fees; legal fees; materials account surplus/deficit; contributions to other public bodies | 4.21 |
| 4 | Internal | Natural disaster relief; natural disaster restitution works | 0.00 |
| 5 | Internal | Administration on behalf of other public bodies;on-costs;travel;accommodation, meals etc;conferences;public relations (advertising etc);MAV, Victorian Local Governance Association; other association membership fees; general headquarters human services; records management, customer services | 10.46 |
| 6 | Internal | Overheads associated with Council Operations, Public Order and Safety, Financial & Fiscal Affairs, Natural Disaster Relief and General Operations. | 0.00 |
| 7 | Internal | Maternal and child health centres and immunisation services. | 0.94 |
| 8 | Internal | Youth centres, activities; youth workers/advisers; migrant centres, services; neighbourhood houses; welfare administration and refuges; community bus hire | 0.32 |
| 9 | Internal | Pre-school centres; preschool programs;kindergartens;play centres (teacher supervised); education administration and support; subsidiary services to education i.e. scholarships, grants | 0.00 |
| 10 | Internal | Aged person's units / disabled persons units; other residences | 0.00 |
| 11 | Internal | Overheads associated with Community Health, Community Welfare Services, Education and Community Housing. | 0.00 |
| 12 | Internal | Comprises in-home or community-based services for aged or disabled people living independently, including: home care; personal care; respite care; adult day centres (planned activity groups)ay programs; delivered meals on wheels; centre based meals; property maintenance; assessment and care management; information programs and sessions | 11.70 |
| 13 | Internal | Senior citizens centres, including public halls used principally as Senior Citizens Centres | 0.00 |
| 14 | Internal | Overheads associated with Community Care Services and Community Facilities. | 0.98 |
| 15 | Mixed | Golf courses; bowling greens; sports complexes (indoor) outdoor sporting complexes; swimming pools (exclude sports complexes); sporting clubs/sporting amenities; skate parks, BOX tracks; horse and dog facilities | 1.21 |
| 16 | Internal | Parks, gardens, reserves land for public open spaces nature parks, zoos, fauna parks, flora parks bicycle tracks through parks and gardens pedestrian tracks through parks and gardens plant nurseries subdividers contributions | 1.00 |
| 17 | Internal | Beach facility maintenance marinas piers, jetties, wharves and moorings boat launching ramps | 0.00 |
| 18 | Internal | Support for art museums and art galleries, including the acquisition and maintenance of public artworks . | 0.00 |

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|----|---|----------|--|------|
| 19 | Museums and Cultural Heritage | Internal | Support for museums, other than art museums historical projects (e.g. purchase and restoration of statues and monuments) National Estate program | 0.00 |
| 20 | Libraries | Mixed | Contributions by municipal councils regional libraries local libraries mobile libraries | 1.33 |
| 21 | Public Centres & Halls | Internal | Public halls community centres multi-purpose centres (if unable to include appropriately using above categories) exclude facilities principally used as Senior Citizens centres | 2.18 |
| 22 | Festivals and Events | Internal | Recreation and cultural education and awareness programs cultural services and activities festivals and cultural events | 0.00 |
| 23 | Recreational and Cultural Overheads | Internal | Overheads associated with Sports Grounds & Facilities, Parks & Reserves, Waterways, Lakes & Beaches, Art Galleries, Museums and Cultural Heritage, Libraries, Public Centres & Halls and Festivals and Events. | 0.00 |
| 24 | Residential - General Waste | External | Garbage collection for households etc, street bins sale of garbages, garbage bins, compost bins hard rubbish collection municipal tips and transfer stations exclude garbage rates & charges Residential - Recycled Waste (01508)recycling - kerb side collection | 0.50 |
| 25 | Residential - Recycled Waste | External | Recycling - kerb side collection recycling depot green waste collection sale of recycled material: e.g. compost, woodchips, mulch, etc Note: If unable to provide breakdown by Residential - Recycled Waste, please include information above in Residential - General Waste (01505).Commercial Waste (01510)commercial waste collection | 0.00 |
| 26 | Commercial Waste Disposal | External | Commercial waste collection commercial waste disposal | 0.00 |
| 27 | Waste Services Overheads | Internal | Overheads associated with Residential - General Waste, Residential - Recycled Waste and Commercial Waste Disposal. | 0.00 |
| 28 | Footpaths | Internal | Include all expenditure on footpaths even if the works undertaken were an integral component of road works driveway crossings exclude expenditure on footpaths that run through parks or gardens - refer to 10410 | 0.00 |
| 29 | Kerbs & Channels | Internal | Include all expenditure on kerbs and channels even if the works undertaken were an integral component of road works | 0.00 |
| 30 | Traffic Control | Internal | Traffic lights safety fences, guide posts (exclude within parking facilities) road signs, street name signs, road lane markings | 0.00 |
| 31 | Parking Facilities | Internal | Include all expenditure on on-street parking areas even if the works undertaken were an integral component of road works off-street car parking facilities and cleaning mainly in regional areas, using street sweeper) safety fences, guide posts within parking facilities contributions for car parking facilities car parking supervision multi-storeyed car parks | 0.00 |
| 32 | Street Enhancements | Internal | Street beautification street furniture bus shelters other enhancements such as trees planted in the footpath, road sides and road reserves, bunting, etc ...Street Lighting (01630)street lighting payments to electricity providers | 1.00 |
| 33 | Street Lighting | Internal | Street lighting payments to electricity providers | 0.00 |
| 34 | Street Cleaning | Internal | Street cleaning / sweeping - including expenditure on the cleaning of on-street car parking facilities where the street sweeper is used | 0.00 |
| 35 | Traffic and Street Management Overheads | Internal | Overheads associated with Footpaths, Kerbs & Channels, Traffic Control, Parking Facilities, Street Enhancements, Street Lighting and Street Cleaning. | 0.46 |
| 36 | Protection of Biodiversity & Habitat | Internal | Flood mitigation salinity control beach restoration foreshore protection activities relating to the protection of biodiversity and habitat, including native plants and animals, habitats and ecosystems establishment and maintenance of roadside vegetation, including roadsides, rest areas and median strips noise abatement measures/noise attenuation barriers emergency management response climate change activities | 0.80 |
| 37 | Fire Protection | Internal | Fire brigade training tracks fire access tracks fire plugs eradication of fire hazards authorised officers under the Country Fire Authority Act 1958 as amended contributions to Metropolitan Fire Brigade, Country Fire Authority | 1.00 |
| 38 | Drainage | Internal | Stormwater drainage (exclude rural drainage schemes) underground drains, pits and chambers retarding basins flood control structures and equipment weirs for controlling and storing run-off improvement works to natural and artificial waterways rural drainage schemes bore maintenance | 2.00 |
| 39 | Agricultural Services | Internal | Grazing fees control of vermin and noxious weeds disposal of animal carcasses | 0.00 |
| 40 | Sewerage | Internal | Sewerage, septic tanks, effluent drains | 0.00 |

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|----|--|----------|---|-------|
| 41 | Environmental Services Overheads | Internal | Overheads associated with Protection of Biodiversity & Habitat, Fire Protection, Drainage, Agricultural Services and Sewerage. | 0.00 |
| 42 | Community Development & Planning | Internal | Town planning urban renewal / rural renewal subdivisions and sealing regional economic and planning authorities supervision of private subdivisions supervision of private streets | 3.60 |
| 43 | Building Control | Internal | Administration of building and scaffolding standards building and scaffolding inspections & fees | 0.92 |
| 44 | Tourism & Area Promotion | Internal | Information centres, tourist bureau tourist officers caravan parks camping grounds | 1.79 |
| 45 | Community Amenities | Internal | Public conveniences & rest centres contributions to cemetery maintenance | 0.00 |
| 46 | Business Undertakings (Property) | Internal | Development and sale of residential and industrial estates, and the rental of buildings and vacant land. | 0.00 |
| 47 | Business & Economic Services Overheads | Internal | Overheads associated with Community Development & Planning, Building Control, Tourism & Area Promotion, Community Amenities and Business Undertakings (Property). | 1.00 |
| 48 | Local Roads & Bridges works | Internal | Include: roads under the control of the municipal council bridges under the control of the municipal council bicycle lanes joint road works with other municipal councils/public bodies (relating to the local road network within the municipal district) road openings grants, loans and subsidies provide by council to community groups relating to this function area include Roads to Recovery Grants Exclude:exclude private streets exclude expenditure on footpaths, kerbs and channels and on-street parking areas (these are to be included under Traffic & Street Management) Where expenditure cannot be separately identified, it may be included under local roads and bridges exclude rail trails exclude road grants paid through the Victoria Grants Commission | 18.96 |
| 49 | Local Roads & Bridges Overheads | Internal | Overheads associated with Local Roads & Bridges works. | 5.96 |
| 50 | Rates & Charges | Internal | Rates and Charges | 0.00 |
| 51 | Federal Assistance Grants General Purpose Grants | Internal | Grants Commission Allocation | 0.00 |
| 52 | Federal Assistance Grants Local Roads Funding | Internal | Grants Commission Allocation | 0.00 |
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Baseline Information - Revenue - No Higher Cap
Pyrenees (\$)

| Service | Internal, external or mixed | 2017-18 | | | | | | | | | | | | | | | | | | | | |
|---|-----------------------------|--------------------------------|-------------------|-------------------------------|-----------------------------------|-----------------------------|---------------------------------|--------------------------|------------------------|-----------------------------|----------------------|--|--|---|---------------------------|-----------------------|----------------|--|---------------|--|------------------|-------------------|
| | | Statutory Fees & Fines (\$) | User fees (\$) | Grants | | | | Contributions | | | Other income (\$) | Net gain on disposal of assets (\$) | Fair value adjustments for investments (\$) | Share of net profits on associates and joint ventures (\$) | Rates and charges (\$) | Total Revenue (\$) | | | | | | |
| | | | | Operating (recurrent) (\$) | Operating (non-recurrent) (\$) | Capital (recurrent) (\$) | Capital (non-recurrent) (\$) | Cash - Operating (\$) | Cash - Capital (\$) | Non-monetary assets (\$) | | | | | | | | | | | | |
| 1 Council Operations | Internal | | | | | | | | | | | | | | | | | | | | | |
| 2 Public Order and Safety | Internal | - | 39,700 | - | 99,300 | - | 16,000 | | | | | | | | | - 155,000 | | | | | | |
| 3 Financial & Fiscal Affairs | Internal | - | 12,500 | - | 600 | - | | | | - | 400 | | | - | 40,000 | - 270,400 | | | | | | |
| 4 Natural Disaster Relief | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 5 General Operations | Internal | | 1,500 | | | | | | | | 36,000 | | | | | - 37,500 | | | | | | |
| 6 Governance Overheads | Internal | | | | | 112,200 | | | | | | | | | | - 112,200 | | | | | | |
| 7 Community Health | Internal | | | | 11,000 | - | 45,078 | | | | | | | | | - 116,078 | | | | | | |
| 8 Community Welfare Services | Internal | | | | | | 19,000 | | | | | | | | | - 19,000 | | | | | | |
| 9 Education | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 10 Community Housing | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 11 Family and Community Services Overheads | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 12 Community Care Services | Internal | | | | | 220,612 | | 640,259 | | | | | | | | - 860,871 | | | | | | |
| 13 Community Facilities | Internal | | | | | | | 2,400 | | | | | | | | - 2,400 | | | | | | |
| 14 Aged and Disabled Services Overheads | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 15 Sports Grounds & Facilities | Mixed | | | | | | | | | | | 112,000 | | | | - 185,600 | | | | | | |
| 16 Parks & Reserves | Internal | | | | | | | | | | | 600 | | | | - 80,021 | | | | | | |
| 17 Waterways, Lakes & Beaches | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 18 Art Galleries | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 19 Museums and Cultural Heritage | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 20 Libraries | Mixed | | | | | | | | | | | | | | | - | | | | | | |
| 21 Public Centres & Halls | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 22 Festivals and Events | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 23 Recreational and Cultural Overheads | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 24 Residential - General Waste | External | | | | | | | | | | | | | | 1,188,846 | 1,210,846 | | | | | | |
| 25 Residential - Recycled Waste | External | | | | | | | | | | | | | | | - | | | | | | |
| 26 Commercial Waste Disposal | External | | | | | | | | | | | | | | | - | | | | | | |
| 27 Waste Services Overheads | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 28 Footpaths | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 29 Kerbs & Channels | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 30 Traffic Control | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 31 Parking Facilities | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 32 Street Enhancements | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 33 Street Lighting | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 34 Street Cleaning | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 35 Traffic and Street Management Overheads | Internal | | | | | | 9,510 | | | | | | | | | - 9,510 | | | | | | |
| 36 Protection of Biodiversity & Habitat | Internal | | | | | | | 48,146 | | | | | | | | - 48,146 | | | | | | |
| 37 Fire Protection | Internal | | | | | | | 10,000 | | | | | | | | - 23,000 | | | | | | |
| 38 Drainage | Internal | | | | | | | | | | | | | | | - 500 | | | | | | |
| 39 Agricultural Services | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 40 Sewerage | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 41 Environmental Services Overheads | Internal | | | | | | | | | | | | | | | 3,000 | | | | | | |
| 42 Community Development & Planning | Internal | | | | | | | | | | | | | | | 72,700 | | | | | | |
| 43 Building Control | Internal | | | | | | | | | | | | | | | 134,000 | | | | | | |
| 44 Tourism & Area Promotion | Internal | | | | | | | | | | | | | | | 245,700 | | | | | | |
| 45 Community Amenities | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 46 Business Undertakings (Property) | Internal | | | | | | | | | | | | | | | - | | | | | | |
| 47 Business & Economic Services Overheads | Internal | | | | | | | | | | | | 84,000 | | | 112,410 | | | | | | |
| 48 Local Roads & Bridges works | Internal | | | | | | | | | | | | | | | 6,600 | | | | | | |
| 49 Local Roads & Bridges Overheads | Internal | | | | | | | | | | | | | | | 1,982,600 | | | | | | |
| 50 Rates & Charges | Internal | | | | | | | | | | | | | | | 8,118,380 | | | | | | |
| 51 Federal Assistance Grants General Purpose Grants | Internal | | | | | | | | | | | | | | | 2,942,800 | | | | | | |
| 52 Federal Assistance Grants Local Roads Funding | Internal | | | | | | | | | | | | | | | 2,026,500 | | | | | | |
| 53 | | | | | | | | | | | | | | | | - | | | | | | |
| 54 | | | | | | | | | | | | | | | | - | | | | | | |
| 55 | | | | | | | | | | | | | | | | - | | | | | | |
| 56 | | | | | | | | | | | | | | | | - | | | | | | |
| 57 | | | | | | | | | | | | | | | | - | | | | | | |
| 58 | | | | | | | | | | | | | | | | - | | | | | | |
| 59 | | | | | | | | | | | | | | | | - | | | | | | |
| 60 | | | | | | | | | | | | | | | | - | | | | | | |
| 61 | | | | | | | | | | | | | | | | - | | | | | | |
| 62 | | | | | | | | | | | | | | | | - | | | | | | |
| 63 | | | | | | | | | | | | | | | | - | | | | | | |
| 64 | | | | | | | | | | | | | | | | - | | | | | | |
| 65 | | | | | | | | | | | | | | | | - | | | | | | |
| 66 | | | | | | | | | | | | | | | | - | | | | | | |
| 67 | | | | | | | | | | | | | | | | - | | | | | | |
| 68 | | | | | | | | | | | | | | | | - | | | | | | |
| 69 | | | | | | | | | | | | | | | | - | | | | | | |
| 70 | | | | | | | | | | | | | | | | - | | | | | | |
| 71 | | | | | | | | | | | | | | | | - | | | | | | |
| 72 | | | | | | | | | | | | | | | | - | | | | | | |
| 73 | | | | | | | | | | | | | | | | - | | | | | | |
| 74 | | | | | | | | | | | | | | | | - | | | | | | |
| 75 | | | | | | | | | | | | | | | | - | | | | | | |
| 76 | | | | | | | | | | | | | | | | - | | | | | | |
| 77 | | | | | | | | | | | | | | | | - | | | | | | |
| 78 | | | | | | | | | | | | | | | | - | | | | | | |
| 79 | | | | | | | | | | | | | | | | - | | | | | | |
| 80 | | | | | | | | | | | | | | | | - | | | | | | |
| 81 | | | | | | | | | | | | | | | | - | | | | | | |
| 82 | | | | | | | | | | | | | | | | - | | | | | | |
| 83 | | | | | | | | | | | | | | | | - | | | | | | |
| 84 | | | | | | | | | | | | | | | | - | | | | | | |
| 85 | | | | | | | | | | | | | | | | - | | | | | | |
| 86 | | | | | | | | | | | | | | | | - | | | | | | |
| 87 | | | | | | | | | | | | | | | | - | | | | | | |
| 88 | | | | | | | | | | | | | | | | - | | | | | | |
| 89 | | | | | | | | | | | | | | | | - | | | | | | |
| 90 | | | | | | | | | | | | | | | | - | | | | | | |
| 91 | | | | | | | | | | | | | | | | - | | | | | | |
| 92 | | | | | | | | | | | | | | | | - | | | | | | |
| 93 | | | | | | | | | | | | | | | | - | | | | | | |
| 94 | | | | | | | | | | | | | | | | - | | | | | | |
| 95 | | | | | | | | | | | | | | | | - | | | | | | |
| 96 | | | | | | | | | | | | | | | | - | | | | | | |
| 97 | | | | | | | | | | | | | | | | - | | | | | | |
| 98 | | | | | | | | | | | | | | | | - | | | | | | |
| 99 | | | | | | | | | | | | | | | | - | | | | | | |
| 100 | | | | | | | | | | | | | | | | - | | | | | | |
| 101 | | | | | | | | | | | | | | | | - | | | | | | |
| 102 | | | | | | | | | | | | | | | | - | | | | | | |
| 103 | | | | | | | | | | | | | | | | - | | | | | | |
| 104 | | | | | | | | | | | | | | | | - | | | | | | |
| 105 | | | | | | | | | | | | | | | | - | | | | | | |
| 106 | | | | | | | | | | | | | | | | - | | | | | | |
| 107 | | | | | | | | | | | | | | | | - | | | | | | |
| 108 | | | | | | | | | | | | | | | | - | | | | | | |
| 109 | | | | | | | | | | | | | | | | - | | | | | | |
| 110 | | | | | | | | | | | | | | | | - | | | | | | |
| 111 | | | | | | | | | | | | | | | | - | | | | | | |
| 112 | | | | | | | | | | | | | | | | - | | | | | | |
| 113 | | | | | | | | | | | | | | | | - | | | | | | |
| 114 | | | | | | | | | | | | | | | | - | | | | | | |
| 115 | | | | | | | | | | | | | | | | - | | | | | | |
| 116 | | | | | | | | | | | | | | | | - | | | | | | |
| 117 | | | | | | | | | | | | | | | | - | | | | | | |
| 118 | | | | | | | | | | | | | | | | - | | | | | | |
| 119 | | | | | | | | | | | | | | | | - | | | | | | |
| 120 | | | | | | | | | | | | | | | | - | | | | | | |
| 121 | | | | | | | | | | | | | | | | - | | | | | | |
| 122 | | | | | | | | | | | | | | | | - | | | | | | |
| 123 | | | | | | | | | | | | | | | | - | | | | | | |
| 124 | | | | | | | | | | | | | | | | - | | | | | | |
| 125 | | | | | | | | | | | | | | | | - | | | | | | |
| 126 | | | | | | | | | | | | | | | | - | | | | | | |
| 127 | | | | | | | | | | | | | | | | - | | | | | | |
| 128 | | | | | | | | | | | | | | | | - | | | | | | |
| 129 | | | | | | | | | | | | | | | | - | | | | | | |
| 130 | | | | | | | | | | | | | | | | - | | | | | | |
| 131 | | | | | | | | | | | | | | | | - | | | | | | |
| 132 | | | | | | | | | | | | | | | | - | | | | | | |
| 133 | | | | | | | | | | | | | | | | - | | | | | | |
| 134 | | | | | | | | | | | | | | | | - | | | | | | |
| 135 | | | | | | | | | | | | | | | | - | | | | | | |
| 136 | | | | | | | | | | | | | | | | - | | | | | | |
| 137 | | | | | | | | | | | | | | | | - | | | | | | |
| 138 | | | | | | | | | | | | | | | | - | | | | | | |
| 139 | | | | | | | | | | | | | | | | - | | | | | | |
| 140 | | | | | | | | | | | | | | | | - | | | | | | |
| Other | | | | | | | | | | | | | | | | - | | | | | | |
| Total | | | 143,200 | | 867,843 | | 5,922,957 | | 137,146 | | 1,076,000 | | 187,000 | | 400 | | 253,750 | | 84,000 | | 9,347,226 | 18,919,522 |

| Schedule 1 - Other revenue composition | | |
|--|------------|--|
| Revenue not allocated to service | value (\$) | |
| (Enter item) | | |
| (Enter item) | | |
| (Enter item) | | |
| (Enter item) | | |

Baseline Information - Expenses - No Higher Cap
Pyrenees (S)

| | | 2017-18 | | | | | | | | | | |
|---|-----------------------------|------------------|---------------------|------------------------|------------------|--------------|-----------------|----------------|--------------------------------|--|---|-------------------|
| Service | Internal, external or mixed | Employee costs | Materials, services | Bad and doubtful debts | Depreciation | Amortisation | Borrowing costs | Other expenses | Net loss on disposal of assets | Fair value adjustments for investments | Share of net profits on associates and joint ventures | Total Expenses |
| | | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) |
| 1 Council Operations | Internal | 332,233 | 185,300 | - | - | - | - | 155,969 | - | - | - | 673,502 |
| 2 Public Order and Safety | Internal | 255,421 | 106,650 | - | - | - | - | 150 | - | - | - | 362,221 |
| 3 Financial & Fiscal Affairs | Internal | 402,066 | 358,330 | - | - | - | 400 | 96,400 | - | - | - | 857,196 |
| 4 Natural Disaster Relief | Internal | - | - | - | - | - | - | - | - | - | - | - |
| 5 General Operations | Internal | 523,774 | 66,700 | - | - | - | - | - | - | - | - | 590,474 |
| 6 Governance Overheads | Internal | 383,645 | 124,955 | - | 238,242 | - | - | 13,744 | - | - | - | 760,587 |
| 7 Community Health | Internal | 116,443 | 27,750 | - | 2,002 | - | - | - | - | - | - | 146,195 |
| 8 Community Welfare Services | Internal | 62,513 | 137,630 | - | - | - | - | - | - | - | - | 200,143 |
| 9 Education | Internal | - | 32,140 | - | 46,206 | - | - | - | - | - | - | 78,346 |
| 10 Community Housing | Internal | 900 | 300 | - | - | - | - | - | - | - | - | 1,200 |
| 11 Family and Community Services Overheads | Internal | 187,473 | 47,452 | - | - | - | - | - | - | - | - | 234,925 |
| 12 Community Care Services | Internal | 780,021 | 294,510 | - | - | - | - | - | - | - | - | 1,074,531 |
| 13 Community Facilities | Internal | - | 4,400 | - | 31,226 | - | - | - | - | - | - | 35,626 |
| 14 Aged and Disabled Services Overheads | Internal | 197,722 | 52,094 | - | - | - | - | - | - | - | - | 249,816 |
| 15 Sports Grounds & Facilities | Mixed | 31,006 | 464,550 | - | 520,824 | - | - | - | - | - | - | 1,016,380 |
| 16 Parks & Reserves | Internal | 163,950 | 219,650 | - | 25,860 | - | - | - | - | - | - | 409,460 |
| 17 Waterways, Lakes & Beaches | Internal | - | - | - | 20,341 | - | - | - | - | - | - | 20,341 |
| 18 Art Galleries | Internal | - | 3,700 | - | 6,311 | - | - | 1,300 | - | - | - | 11,311 |
| 19 Museums and Cultural Heritage | Internal | - | 2,900 | - | 47,599 | - | - | - | - | - | - | 50,499 |
| 20 Libraries | Mixed | 105,897 | 60,650 | - | 46,184 | - | - | - | - | - | - | 212,731 |
| 21 Public Centres & Halls | Internal | 300 | 51,500 | - | 180,636 | - | - | - | - | - | - | 232,436 |
| 22 Festivals and Events | Internal | 32,796 | 123,400 | - | - | - | - | - | - | - | - | 156,196 |
| 23 Recreational and Cultural Overheads | Internal | 84,650 | 161,444 | - | - | - | - | 71 | - | - | - | 246,166 |
| 24 Residential - General Waste | External | 48,346 | 901,250 | - | 22,370 | - | - | 5,850 | - | - | - | 977,816 |
| 25 Residential - Recycled Waste | External | 300 | 200,100 | - | - | - | - | - | - | - | - | 200,400 |
| 26 Commercial Waste Disposal | External | - | - | - | - | - | - | - | - | - | - | - |
| 27 Waste Services Overheads | Internal | 12,331 | 191,943 | - | - | - | - | 318 | - | - | - | 204,593 |
| 28 Footpaths | Internal | 14,100 | 12,600 | - | 38,000 | - | - | - | - | - | - | 64,700 |
| 29 Kerbs & Channels | Internal | 4,700 | 28,800 | - | 71,000 | - | - | - | - | - | - | 104,500 |
| 30 Traffic Control | Internal | 89,000 | 149,700 | - | - | - | - | - | - | - | - | 238,700 |
| 31 Parking Facilities | Internal | - | - | - | 444 | - | - | - | - | - | - | 444 |
| 32 Street Enhancements | Internal | - | 2,000 | - | 66,114 | - | - | - | - | - | - | 68,114 |
| 33 Street Lighting | Internal | - | 32,400 | - | - | - | - | - | - | - | - | 32,400 |
| 34 Street Cleaning | Internal | 32,100 | 26,800 | - | - | - | - | - | - | - | - | 58,900 |
| 35 Traffic and Street Management Overheads | Internal | 70,254 | 44,558 | - | - | - | - | - | - | - | - | 114,812 |
| 36 Protection of Biodiversity & Habitat | Internal | 302,536 | 285,396 | - | - | - | - | - | - | - | - | 587,932 |
| 37 Fire Protection | Internal | 76,099 | 191,500 | - | - | - | - | - | - | - | - | 267,599 |
| 38 Drainage | Internal | 114,250 | 165,090 | - | - | - | - | - | - | - | - | 279,340 |
| 39 Agricultural Services | Internal | - | 11,000 | - | - | - | - | - | - | - | - | 11,000 |
| 40 Sewerage | Internal | - | - | - | - | - | - | - | - | - | - | - |
| 41 Environmental Services Overheads | Internal | 163,796 | 205,244 | - | 23,026 | - | - | - | - | - | - | 392,066 |
| 42 Community Development & Planning | Internal | 348,136 | 114,580 | - | - | - | - | - | - | - | - | 462,716 |
| 43 Building Control | Internal | 76,042 | 212,300 | - | - | - | - | - | - | - | - | 288,342 |
| 44 Tourism & Area Promotion | Internal | 452,720 | 396,120 | - | 175,363 | - | - | - | - | - | - | 1,024,203 |
| 45 Community Amenities | Internal | 9,450 | 95,900 | - | 24,027 | - | - | - | - | - | - | 129,377 |
| 46 Business Undertakings (Property) | Internal | - | 65,600 | - | 4,025 | - | - | - | - | - | - | 69,625 |
| 47 Business & Economic Services Overheads | Internal | 226,554 | 159,435 | - | - | - | - | - | - | - | - | 385,989 |
| 48 Local Roads & Bridges works | Internal | 872,972 | 171,300 | - | 5,112,202 | - | - | 51,200 | - | - | - | 6,207,674 |
| 49 Local Roads & Bridges Overheads | Internal | 221,284 | 29,854 | - | - | - | - | 2,787 | - | - | - | 253,925 |
| 50 Rates & Charges | Internal | - | - | - | - | - | - | - | - | - | - | - |
| 51 Federal Assistance Grants General Purpose Grants | Internal | - | - | - | - | - | - | - | - | - | - | - |
| 52 Federal Assistance Grants Local Roads Funding | Internal | - | - | - | - | - | - | - | - | - | - | - |
| 53 | | - | - | - | - | - | - | - | - | - | - | - |
| 54 | | - | - | - | - | - | - | - | - | - | - | - |
| 55 | | - | - | - | - | - | - | - | - | - | - | - |
| 56 | | - | - | - | - | - | - | - | - | - | - | - |
| 57 | | - | - | - | - | - | - | - | - | - | - | - |
| 58 | | - | - | - | - | - | - | - | - | - | - | - |
| 59 | | - | - | - | - | - | - | - | - | - | - | - |
| 60 | | - | - | - | - | - | - | - | - | - | - | - |
| 61 | | - | - | - | - | - | - | - | - | - | - | - |
| 62 | | - | - | - | - | - | - | - | - | - | - | - |
| 63 | | - | - | - | - | - | - | - | - | - | - | - |
| 64 | | - | - | - | - | - | - | - | - | - | - | - |
| 65 | | - | - | - | - | - | - | - | - | - | - | - |
| 66 | | - | - | - | - | - | - | - | - | - | - | - |
| 67 | | - | - | - | - | - | - | - | - | - | - | - |
| 68 | | - | - | - | - | - | - | - | - | - | - | - |
| 69 | | - | - | - | - | - | - | - | - | - | - | - |
| 70 | | - | - | - | - | - | - | - | - | - | - | - |
| 71 | | - | - | - | - | - | - | - | - | - | - | - |
| 72 | | - | - | - | - | - | - | - | - | - | - | - |
| 73 | | - | - | - | - | - | - | - | - | - | - | - |
| 74 | | - | - | - | - | - | - | - | - | - | - | - |
| 75 | | - | - | - | - | - | - | - | - | - | - | - |
| 76 | | - | - | - | - | - | - | - | - | - | - | - |
| 77 | | - | - | - | - | - | - | - | - | - | - | - |
| 78 | | - | - | - | - | - | - | - | - | - | - | - |
| 79 | | - | - | - | - | - | - | - | - | - | - | - |
| 80 | | - | - | - | - | - | - | - | - | - | - | - |
| 81 | | - | - | - | - | - | - | - | - | - | - | - |
| 82 | | - | - | - | - | - | - | - | - | - | - | - |
| 83 | | - | - | - | - | - | - | - | - | - | - | - |
| 84 | | - | - | - | - | - | - | - | - | - | - | - |
| 85 | | - | - | - | - | - | - | - | - | - | - | - |
| 86 | | - | - | - | - | - | - | - | - | - | - | - |
| 87 | | - | - | - | - | - | - | - | - | - | - | - |
| 88 | | - | - | - | - | - | - | - | - | - | - | - |
| 89 | | - | - | - | - | - | - | - | - | - | - | - |
| 90 | | - | - | - | - | - | - | - | - | - | - | - |
| 91 | | - | - | - | - | - | - | - | - | - | - | - |
| 92 | | - | - | - | - | - | - | - | - | - | - | - |
| 93 | | - | - | - | - | - | - | - | - | - | - | - |
| 94 | | - | - | - | - | - | - | - | - | - | - | - |
| 95 | | - | - | - | - | - | - | - | - | - | - | - |
| 96 | | - | - | - | - | - | - | - | - | - | - | - |
| 97 | | - | - | - | - | - | - | - | - | - | - | - |
| 98 | | - | - | - | - | - | - | - | - | - | - | - |
| 99 | | - | - | - | - | - | - | - | - | - | - | - |
| 100 | | - | - | - | - | - | - | - | - | - | - | - |
| 101 | | - | - | - | - | - | - | - | - | - | - | - |
| 102 | | - | - | - | - | - | - | - | - | - | - | - |
| 103 | | - | - | - | - | - | - | - | - | - | - | - |
| 104 | | - | - | - | - | - | - | - | - | - | - | - |
| 105 | | - | - | - | - | - | - | - | - | - | - | - |
| 106 | | - | - | - | - | - | - | - | - | - | - | - |
| 107 | | - | - | - | - | - | - | - | - | - | - | - |
| 108 | | - | - | - | - | - | - | - | - | - | - | - |
| 109 | | - | - | - | - | - | - | - | - | - | - | - |
| 110 | | - | - | - | - | - | - | - | - | - | - | - |
| 111 | | - | - | - | - | - | - | - | - | - | - | - |
| 112 | | - | - | - | - | - | - | - | - | - | - | - |
| 113 | | - | - | - | - | - | - | - | - | - | - | - |
| 114 | | - | - | - | - | - | - | - | - | - | - | - |
| 115 | | - | - | - | - | - | - | - | - | - | - | - |
| 116 | | - | - | - | - | - | - | - | - | - | - | - |
| 117 | | - | - | - | - | - | - | - | - | - | - | - |
| 118 | | - | - | - | - | - | - | - | - | - | - | - |
| 119 | | - | - | - | - | - | - | - | - | - | - | - |
| 120 | | - | - | - | - | - | - | - | - | - | - | - |
| 121 | | - | - | - | - | - | - | - | - | - | - | - |
| 122 | | - | - | - | - | - | - | - | - | - | - | - |
| 123 | | - | - | - | - | - | - | - | - | - | - | - |
| 124 | | - | - | - | - | - | - | - | - | - | - | - |
| 125 | | - | - | - | - | - | - | - | - | - | - | - |
| 126 | | - | - | - | - | - | - | - | - | - | - | - |
| 127 | | - | - | - | - | - | - | - | - | - | - | - |
| 128 | | - | - | - | - | - | - | - | - | - | - | - |
| 129 | | - | - | - | - | - | - | - | - | - | - | - |
| 130 | | - | - | - | - | - | - | - | - | - | - | - |
| 131 | | - | - | - | - | - | - | - | - | - | - | - |
| 132 | | - | - | - | - | - | - | - | - | - | - | - |
| 133 | | - | - | - | - | - | - | - | - | - | - | - |
| 134 | | - | - | - | - | - | - | - | - | - | - | - |
| 135 | | - | - | - | - | - | - | - | - | - | - | - |
| 136 | | - | - | - | - | - | - | - | - | - | - | - |
| 137 | | - | - | - | - | - | - | - | - | - | - | - |
| 138 | | - | - | - | - | - | - | - | - | - | - | - |
| 139 | | - | - | - | - | - | - | - | - | - | - | - |
| 140 | | - | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total | | 6,795,781 | 6,219,476 | - | 6,702,000 | - | 400 | 327,789 | - | - | - | 20,045,446 |

Baseline Information - Assets - No Higher Cap

Pyrenees (S)

| | | 2017-18 | | | | | | | | | |
|------------------------------------|---------------------------|---|---|---------------------|----------------|---------|-----------|---------------|---------|------------------|---|
| Brief description of capital works | | Services likely to benefit (indicative only) | Capital works reporting category - Breakdown by expenditure | | | | | Capital works | | Financing Source | Value |
| | | | Property | Plant and equipment | Infrastructure | New | Renewal | Expansion | Upgrade | Total | |
| | | | % | % | % | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 | Road Network | Renewal and upgrade works of Council's road infrastructure network, including roads, bridges, drainage systems, footpaths, kerb & channel, walking paths, etc | | | 100% | 5,000 | 3,803,480 | 150,000 | 317,520 | 4,276,000 | Grant 2,051,000 Rate Revenue 2,225,000 |
| 2 | Land Development | Purchase of vacant land and subsequent development of industrial and residential subdivisions for future sale. | 100% | | | 562,000 | - | - | - | 562,000 | Total 4,276,000 Sale proceeds 521,000 Rate Revenue 41,000 |
| 3 | Recreation Infrastructure | Predominantly upgrading Council's recreational infrastructure including, buildings, hardcourt surfaces, streetscapes, public open space, etc | | | 100% | - | 167,000 | 10,000 | 35,000 | 212,000 | Total 562,000 Grant 112,000 Rate Revenue 100,000 |
| 4 | Waste Management | Upgrading of transfer stations | | | 100% | - | - | - | 55,000 | 55,000 | Total 212,000 Special charge 55,000 |
| 5 | Buildings | Renewal and upgrade works of Council's buildings | | | 100% | - | 100,000 | - | - | 100,000 | Total 55,000 Rate Revenue 100,000 |
| 6 | Plant and Equipments | Renewal of Council's plant and equipment, motor vehicles, furniture and fittings, information technology equipment and library collections. | | 100% | | - | 1,128,000 | - | - | 1,128,000 | Total 100,000 Sale proceeds 320,000 Rate Revenue 808,000 |
| 7 | | | | | | | | | | - | Total - |
| 8 | | | | | | | | | | - | Total - |
| 9 | | | | | | | | | | - | Total - |
| 10 | | | | | | | | | | - | Total - |
| | | | | | | | | | | 100% | |

| Total assets | | |
|--|-------------------------------|--|
| | Total value of infrastructure | Percentage of assets past intervention level |
| | \$ | % |
| Property | | |
| Land | 3,520,135 | 0.0% |
| Land improvements | 6,370,836 | 0.0% |
| Buildings | 48,878,080 | 3.5% |
| Heritage buildings | - | 0.0% |
| Building improvements | 387,550 | 3.5% |
| Leasehold improvements | 204,000 | 3.5% |
| Plant and equipment | | |
| Heritage plant and equipment | - | 0.0% |
| Plant, machinery and equipment | 7,863,522 | 0.0% |
| Fixtures, fittings and furniture | 320,486 | 0.0% |
| Computers and telecommunications | 1,410,584 | 0.0% |
| Library books | 410,347 | 0.0% |
| Infrastructure | | |
| Roads | 244,773,326 | 4.6% |
| Bridges | 52,086,218 | 1.8% |
| Footpaths and cycleways | 2,166,501 | 0.9% |
| Drainage | 20,145,785 | 0.0% |
| Recreational, leisure and community facilities | 2,528,604 | 0.0% |
| Waste management | 110,000 | 0.0% |
| Parks, open space and streetscapes | 517,633 | 0.0% |
| Aerodromes | - | 0.0% |
| Off street car parks | 22,500 | 0.0% |
| Other infrastructure | - | |
| Total | 391,716,107 | |

| Capital works | | | | | | |
|----------------|------------------|----------------|----------------|------------------|------------------|---------------|
| New | Renewal | Expansion | Upgrade | Total | Depreciation | Renewal ratio |
| \$ | \$ | \$ | \$ | \$ | \$ | % |
| 213,000 | - | - | - | 213,000 | - | |
| 349,000 | - | - | - | 349,000 | 213,000 | 0% |
| - | - | - | - | - | 1,068,000 | 0% |
| - | - | - | - | - | - | |
| - | 100,000 | - | - | 100,000 | 7,000 | 1429% |
| - | - | - | - | - | 5,000 | 0% |
| - | 967,000 | - | - | 967,000 | 500,000 | 193% |
| - | 21,000 | - | - | 21,000 | 10,000 | 210% |
| - | 90,000 | - | - | 90,000 | 100,000 | 90% |
| - | 50,000 | - | - | 50,000 | 35,000 | 143% |
| - | 3,271,480 | - | 317,520 | 3,589,000 | 4,013,000 | 82% |
| - | - | - | - | - | 470,000 | 0% |
| 5,000 | 19,000 | 150,000 | - | 174,000 | 38,000 | 50% |
| - | 513,000 | - | - | 513,000 | 200,000 | 257% |
| - | 167,000 | - | - | 167,000 | 28,000 | 596% |
| - | - | - | 55,000 | 55,000 | 1,000 | 0% |
| - | - | 10,000 | 35,000 | 45,000 | 13,000 | 0% |
| - | - | - | - | - | - | |
| - | - | - | - | - | 1,000 | 0% |
| - | - | - | - | - | - | |
| 567,000 | 5,198,480 | 160,000 | 407,520 | 6,333,000 | 6,702,000 | |

Baseline Information - Services - With Higher Cap

Pyrenees (S)

| 2017-18 | | | |
|---------|-----------------------------|--|---|
| Service | Internal, external or mixed | Brief description of service | Staff no's to support the service (FTE) |
| 1 | Internal | Mayor and Councillor allowances, Chief Executive Officer and Personal Assistant salaries, credit cards and reimbursements for out-of-pocket expenses, travel, accommodation, meals ,conferences, elections, related, insurance, maintenance of furniture and equipment in council chambers and reception areas, cleaning, lighting and heating of council chambers and reception areas other related to council chambers and reception areas | 2.00 |
| 2 | Internal | Local laws and local laws enforcement, rangers, expenses and revenue (registrations and fines) associated with compliance of the Domestic Animals Act 1994, expenses and revenue associated with the compliance with Health Act 1958 and Food Act 1984,pounds, livestock control (straying livestock), litter, shopping trolley; health inspections; health licences, fees and registrations; eradication of vermin and pests | 2.78 |
| 3 | Internal | Administration of rates & charges;valuations;licenses & permits; budgeting and accounting; payroll & procurement programs; bank charges;insurance;audit fees; legal fees; materials account surplus/deficit; contributions to other public bodies | 4.21 |
| 4 | Internal | Natural disaster relief; natural disaster restitution works | 0.00 |
| 5 | Internal | Administration on behalf of other public bodies;on-costs;travel;accommodation, meals etc;conferences;public relations (advertising etc);MAV, Victorian Local Governance Association; other association membership fees; general headquarters human services; records management, customer services | 10.46 |
| 6 | Internal | Overheads associated with Council Operations, Public Order and Safety, Financial & Fiscal Affairs, Natural Disaster Relief and General Operations. | 0.00 |
| 7 | Internal | Maternal and child health centres and immunisation services. | 0.94 |
| 8 | Internal | Youth centres, activities; youth workers/advisers; migrant centres, services; neighbourhood houses; welfare administration and refuges; community bus hire | 0.32 |
| 9 | Internal | Pre-school centres; preschool programs;kindergartens;play centres (teacher supervised); education administration and support; subsidiary services to education i.e. scholarships, grants | 0.00 |
| 10 | Internal | Aged person's units / disabled persons units; other residences | 0.00 |
| 11 | Internal | Overheads associated with Community Health, Community Welfare Services, Education and Community Housing. | 0.00 |
| 12 | Internal | Comprises in-home or community-based services for aged or disabled people living independently, including: home care; personal care; respite care; adult day centres (planned activity groups)ay programs; delivered meals on wheels; centre based meals; property maintenance; assessment and care management; information programs and sessions | 11.70 |
| 13 | Internal | Senior citizens centres, including public halls used principally as Senior Citizens Centres | 0.00 |
| 14 | Internal | Overheads associated with Community Care Services and Community Facilities. | 0.98 |
| 15 | Mixed | Golf courses; bowling greens; sports complexes (indoor) outdoor sporting complexes; swimming pools (exclude sports complexes); sporting clubs/sporting amenities; skate parks, BOX tracks; horse and dog facilities | 1.21 |
| 16 | Internal | Parks, gardens, reserves land for public open spaces nature parks, zoos, fauna parks, flora parks bicycle tracks through parks and gardens pedestrian tracks through parks and gardens plant nurseries subdividers contributions | 1.00 |
| 17 | Internal | Beach facility maintenance marinas piers, jetties, wharves and moorings boat launching ramps | 0.00 |
| 18 | Internal | Support for art museums and art galleries, including the acquisition and maintenance of public artworks . | 0.00 |
| 19 | Internal | Support for museums, other than art museums historical projects (e.g. purchase and restoration of statues and monuments) National Estate program | 0.00 |

| | | | | |
|----|---|----------|--|------|
| 20 | Libraries | Mixed | Contributions by municipal councils regional libraries local libraries mobile libraries | 1.33 |
| 21 | Public Centres & Halls | Internal | Public halls community centres multi-purpose centres (if unable to include appropriately using above categories) exclude facilities principally used as Senior Citizens centres | 2.18 |
| 22 | Festivals and Events | Internal | Recreation and cultural education and awareness programs cultural services and activities festivals and cultural events | 0.00 |
| 23 | Recreational and Cultural Overheads | Internal | Overheads associated with Sports Grounds & Facilities, Parks & Reserves, Waterways, Lakes & Beaches, Art Galleries, Museums and Cultural Heritage, Libraries, Public Centres & Halls and Festivals and Events. | 0.00 |
| 24 | Residential - General Waste | External | Garbage collection for households etc, street bins sale of garbages, garbage bins, compost bins hard rubbish collection municipal tips and transfer stations exclude garbage rates & charges Residential - Recycled Waste (01508)recycling - kerb side collection | 0.50 |
| 25 | Residential - Recycled Waste | External | Recycling - kerb side collection recycling depot green waste collection sale of recycled material: e.g. compost, woodchips, mulch, etc Note: If unable to provide breakdown by Residential - Recycled Waste, please include information above in Residential - General Waste (01505).Commercial Waste (01510)commercial waste collection | 0.00 |
| 26 | Commercial Waste Disposal | External | Commercial waste collection commercial waste disposal | 0.00 |
| 27 | Waste Services Overheads | Internal | Overheads associated with Residential - General Waste, Residential - Recycled Waste and Commercial Waste Disposal. | 0.00 |
| 28 | Footpaths | Internal | Include all expenditure on footpaths even if the works undertaken were an integral component of road works driveway crossings exclude expenditure on footpaths that run through parks or gardens - refer to 10410 | 0.00 |
| 29 | Kerbs & Channels | Internal | Include all expenditure on kerbs and channels even if the works undertaken were an integral component of road works | 0.00 |
| 30 | Traffic Control | Internal | Traffic lights safety fences, guide posts (exclude within parking facilities) road signs, street name signs, road lane markings | 0.00 |
| 31 | Parking Facilities | Internal | Include all expenditure on on-street parking areas even if the works undertaken were an integral component of road works off-street car parking facilities and cleaning mainly in regional areas, using street sweeper) safety fences, guide posts within parking facilities contributions for car parking facilities car parking supervision multi-storeyed car parks | 0.00 |
| 32 | Street Enhancements | Internal | Street beautification street furniture bus shelters other enhancements such as trees planted in the footpath, road sides and road reserves, bunting, etc ...Street Lighting (01630)street lighting payments to electricity providers | 1.00 |
| 33 | Street Lighting | Internal | Street lighting payments to electricity providers | 0.00 |
| 34 | Street Cleaning | Internal | Street cleaning / sweeping - including expenditure on the cleaning of on-street car parking facilities where the street sweeper is used | 0.00 |
| 35 | Traffic and Street Management Overheads | Internal | Overheads associated with Footpaths, Kerbs & Channels, Traffic Control, Parking Facilities, Street Enhancements, Street Lighting and Street Cleaning. | 0.46 |
| 36 | Protection of Biodiversity & Habitat | Internal | Flood mitigation salinity control beach restoration foreshore protection activities relating to the protection of biodiversity and habitat, including native plants and animals, habitats and ecosystems establishment and maintenance of roadside vegetation, including roadsides, rest areas and median strips noise abatement measures/noise attenuation barriers emergency management response climate change activities | 0.80 |
| 37 | Fire Protection | Internal | Fire brigade training tracks fire access tracks fire plugs eradication of fire hazards authorised officers under the Country Fire Authority Act 1958 as amended contributions to Metropolitan Fire Brigade, Country Fire Authority | 1.00 |
| 38 | Drainage | Internal | Stormwater drainage (exclude rural drainage schemes) underground drains, pits and chambers retarding basins flood control structures and equipment weirs for controlling and storing run-off improvement works to natural and artificial waterways rural drainage schemes bore maintenance | 2.00 |
| 39 | Agricultural Services | Internal | Grazing fees control of vermin and noxious weeds disposal of animal carcasses | 0.00 |
| 40 | Sewerage | Internal | Sewerage, septic tanks, effluent drains | 0.00 |
| 41 | Environmental Services Overheads | Internal | Overheads associated with Protection of Biodiversity & Habitat, Fire Protection, Drainage, Agricultural Services and Sewerage. | 0.00 |

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|----|--|----------|---|-------|
| 42 | Community Development & Planning | Internal | Town planning urban renewal / rural renewal subdivisions and sealing regional economic and planning authorities supervision of private subdivisions supervision of private streets | 3.60 |
| 43 | Building Control | Internal | Administration of building and scaffolding standards building and scaffolding inspections & fees | 0.92 |
| 44 | Tourism & Area Promotion | Internal | Information centres, tourist bureau tourist officers caravan parks camping grounds | 1.79 |
| 45 | Community Amenities | Internal | Public conveniences & rest centres contributions to cemetery maintenance | 0.00 |
| 46 | Business Undertakings (Property) | Internal | Development and sale of residential and industrial estates, and the rental of buildings and vacant land. | 0.00 |
| 47 | Business & Economic Services Overheads | Internal | Overheads associated with Community Development & Planning, Building Control, Tourism & Area Promotion, Community Amenities and Business Undertakings (Property). | 1.00 |
| 48 | Local Roads & Bridges works | Internal | Include: roads under the control of the municipal council bridges under the control of the municipal council bicycle lanes joint road works with other municipal councils/public bodies (relating to the local road network within the municipal district) road openings grants, loans and subsidies provide by council to community groups relating to this function area include Roads to Recovery Grants Exclude:exclude private streets exclude expenditure on footpaths, kerbs and channels and on-street parking areas (these are to be included under Traffic & Street Management) Where expenditure cannot be separately identified, it may be included under local roads and bridges exclude rail trails exclude road grants paid through the Victoria Grants Commission | 18.96 |
| 49 | Local Roads & Bridges Overheads | Internal | Overheads associated with Local Roads & Bridges works. | 5.96 |
| 50 | Rates & Charges | Internal | Rates and Charges | 0.00 |
| 51 | Federal Assistance Grants General Purpose Grants | Internal | Grants Commission Allocation | 0.00 |
| 52 | Federal Assistance Grants Local Roads Funding | Internal | Grants Commission Allocation | 0.00 |
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Baseline Information - Expenses - With Higher Cap
Pyrenees (\$)

| | | 2017-18 | | | | | | | | | | |
|---|-----------------------------|------------------|---------------------|------------------------|------------------|--------------|-----------------|----------------|--------------------------------|--|---|-------------------|
| Service | Internal, external or mixed | Employee costs | Materials, services | Bad and doubtful debts | Depreciation | Amortisation | Borrowing costs | Other expenses | Net loss on disposal of assets | Fair value adjustments for investments | Share of net profits on associates and joint ventures | Total Expenses |
| | | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) |
| 1 Council Operations | Internal | 332,233 | 185,300 | - | - | - | - | 155,969 | - | - | - | 673,502 |
| 2 Public Order and Safety | Internal | 255,421 | 106,650 | - | - | - | - | 150 | - | - | - | 362,221 |
| 3 Financial & Fiscal Affairs | Internal | 402,066 | 358,330 | - | - | - | 400 | 96,400 | - | - | - | 857,196 |
| 4 Natural Disaster Relief | Internal | - | - | - | - | - | - | - | - | - | - | - |
| 5 General Operations | Internal | 523,774 | 66,700 | - | - | - | - | - | - | - | - | 590,474 |
| 6 Governance Overheads | Internal | 383,645 | 124,955 | - | 238,242 | - | - | 13,744 | - | - | - | 760,587 |
| 7 Community Health | Internal | 116,443 | 27,750 | - | 2,002 | - | - | - | - | - | - | 146,195 |
| 8 Community Welfare Services | Internal | 62,513 | 137,830 | - | - | - | - | - | - | - | - | 200,343 |
| 9 Education | Internal | - | 32,140 | - | 46,206 | - | - | - | - | - | - | 78,346 |
| 10 Community Housing | Internal | 900 | 300 | - | - | - | - | - | - | - | - | 1,200 |
| 11 Family and Community Services Overheads | Internal | 187,473 | 47,452 | - | - | - | - | - | - | - | - | 234,925 |
| 12 Community Care Services | Internal | 780,021 | 294,510 | - | - | - | - | - | - | - | - | 1,074,531 |
| 13 Community Facilities | Internal | - | 4,400 | - | 31,226 | - | - | - | - | - | - | 35,626 |
| 14 Aged and Disabled Services Overheads | Internal | 197,722 | 52,094 | - | - | - | - | - | - | - | - | 249,816 |
| 15 Sports Grounds & Facilities | Mixed | 31,006 | 464,550 | - | 520,824 | - | - | - | - | - | - | 1,016,380 |
| 16 Parks & Reserves | Internal | 163,950 | 219,650 | - | 25,860 | - | - | - | - | - | - | 409,460 |
| 17 Waterways, Lakes & Beaches | Internal | - | - | - | 20,341 | - | - | - | - | - | - | 20,341 |
| 18 Art Galleries | Internal | - | 3,700 | - | 6,311 | - | - | 1,300 | - | - | - | 11,311 |
| 19 Museums and Cultural Heritage | Internal | - | 2,900 | - | 47,599 | - | - | - | - | - | - | 50,499 |
| 20 Libraries | Mixed | 105,897 | 60,650 | - | 46,184 | - | - | - | - | - | - | 212,731 |
| 21 Public Centres & Halls | Internal | 300 | 51,500 | - | 180,636 | - | - | - | - | - | - | 232,436 |
| 22 Festivals and Events | Internal | 32,796 | 123,400 | - | - | - | - | - | - | - | - | 156,196 |
| 23 Recreational and Cultural Overheads | Internal | 84,650 | 161,444 | - | - | - | - | 71 | - | - | - | 246,165 |
| 24 Residential - General Waste | External | 48,346 | 901,250 | - | 22,370 | - | - | 5,850 | - | - | - | 977,816 |
| 25 Residential - Recycled Waste | External | 300 | 200,100 | - | - | - | - | - | - | - | - | 200,400 |
| 26 Commercial Waste Disposal | External | - | - | - | - | - | - | - | - | - | - | - |
| 27 Waste Services Overheads | Internal | 12,331 | 191,943 | - | - | - | - | 318 | - | - | - | 204,593 |
| 28 Footpaths | Internal | 14,100 | 12,600 | - | 38,000 | - | - | - | - | - | - | 64,700 |
| 29 Kerbs & Channels | Internal | 4,700 | 28,800 | - | 71,000 | - | - | - | - | - | - | 104,500 |
| 30 Traffic Control | Internal | 89,000 | 149,700 | - | - | - | - | - | - | - | - | 238,700 |
| 31 Parking Facilities | Internal | - | - | - | 444 | - | - | - | - | - | - | 444 |
| 32 Street Enhancements | Internal | - | 2,000 | - | 66,114 | - | - | - | - | - | - | 68,114 |
| 33 Street Lighting | Internal | - | 32,400 | - | - | - | - | - | - | - | - | 32,400 |
| 34 Street Cleaning | Internal | 32,100 | 26,800 | - | - | - | - | - | - | - | - | 58,900 |
| 35 Traffic and Street Management Overheads | Internal | 70,254 | 44,558 | - | - | - | - | - | - | - | - | 114,812 |
| 36 Protection of Biodiversity & Habitat | Internal | 302,536 | 285,396 | - | - | - | - | - | - | - | - | 587,932 |
| 37 Fire Protection | Internal | 76,099 | 191,500 | - | - | - | - | - | - | - | - | 267,599 |
| 38 Drainage | Internal | 114,250 | 165,990 | - | - | - | - | - | - | - | - | 279,240 |
| 39 Agricultural Services | Internal | - | 11,000 | - | - | - | - | - | - | - | - | 11,000 |
| 40 Sewerage | Internal | - | - | - | - | - | - | - | - | - | - | - |
| 41 Environmental Services Overheads | Internal | 163,796 | 205,244 | - | 23,026 | - | - | - | - | - | - | 392,065 |
| 42 Community Development & Planning | Internal | 348,136 | 114,580 | - | - | - | - | - | - | - | - | 462,716 |
| 43 Building Control | Internal | 76,042 | 212,300 | - | - | - | - | - | - | - | - | 288,342 |
| 44 Tourism & Area Promotion | Internal | 452,720 | 396,120 | - | 175,363 | - | - | - | - | - | - | 1,024,203 |
| 45 Community Amenities | Internal | 9,450 | 95,900 | - | 24,027 | - | - | - | - | - | - | 129,377 |
| 46 Business Undertakings (Property) | Internal | - | 65,600 | - | 4,025 | - | - | - | - | - | - | 69,625 |
| 47 Business & Economic Services Overheads | Internal | 226,554 | 159,435 | - | - | - | - | - | - | - | - | 385,989 |
| 48 Local Roads & Bridges works | Internal | 872,972 | 171,300 | - | 5,112,202 | - | - | 51,200 | - | - | - | 6,207,674 |
| 49 Local Roads & Bridges Overheads | Internal | 221,284 | 29,854 | - | - | - | - | 2,787 | - | - | - | 253,925 |
| 50 Rates & Charges | Internal | - | - | - | - | - | - | - | - | - | - | - |
| 51 Federal Assistance Grants General Purpose Grants | Internal | - | - | - | - | - | - | - | - | - | - | - |
| 52 Federal Assistance Grants Local Roads Funding | Internal | - | - | - | - | - | - | - | - | - | - | - |
| 53 | | | | | | | | | | | | |
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| 139 | | | | | | | | | | | | |
| 140 | | | | | | | | | | | | |
| Other | | | | | | | | | | | | |
| Total | | 6,795,781 | 6,219,476 | - | 6,702,000 | - | 400 | 327,789 | - | - | - | 20,045,446 |

Baseline Information - Assets - With Higher Cap

Pyrenees (S)

| | | | 2017-18 | | | | | | | | | |
|----|------------------------------------|---|--------------------------|---------------------|----------------|---------------|-----------|-----------|---------|------------------|--|-------|
| | Brief description of capital works | Services likely to benefit (indicative only) | Breakdown of expenditure | | | Capital works | | | | Financing Source | Value | |
| | | | Property | Plant and equipment | Infrastructure | New | Renewal | Expansion | Upgrade | | | Total |
| | | | % | % | % | \$ | \$ | \$ | \$ | \$ | \$ | |
| 1 | Road Network | Renewal and upgrade works of Council's road infrastructure network, including roads, bridges, drainage systems, footpaths, kerb & channel, walking paths, etc | | | 100% | 5,000 | 3,919,050 | 150,000 | 317,520 | 4,391,570 | Grant 2,051,000 Rate Revenue 2,340,570 | |
| 2 | Land Development | Purchase of vacant land and subsequent development of industrial and residential subdivisions for future sale. | 100% | | | 562,000 | - | - | - | 562,000 | Total 4,391,570 Sale proceeds 521,000 Rate Revenue 41,000 | |
| 3 | Recreation Infrastructure | Predominantly upgrading Council's recreational infrastructure including, buildings, hardcourt surfaces, streetscapes, public open space, etc | | | 100% | - | 167,000 | 10,000 | 35,000 | 212,000 | Total 562,000 Grant 112,000 Rate Revenue 100,000 | |
| 4 | Waste Management | Upgrading of transfer stations | | | 100% | - | - | - | 55,000 | 55,000 | Total 212,000 Special charge 55,000 | |
| 5 | Buildings | Renewal and upgrade works of Council's buildings | | | 100% | - | 100,000 | - | - | 100,000 | Total 55,000 Rate Revenue 100,000 | |
| 6 | Plant and Equipments | Renewal of Council's plant and equipment, motor vehicles, furniture and fittings, information technology equipment and library collections. | | 100% | | - | 1,128,000 | - | - | 1,128,000 | Total 100,000 Sale proceeds 320,000 Rate Revenue 808,000 | |
| 7 | | | | | | | | | | - | Total 1,128,000 | |
| 8 | | | | | | | | | | - | Total | - |
| 9 | | | | | | | | | | - | Total | - |
| 10 | | | | | | | | | | - | Total | - |
| | | | | | | | | | | 100% | | |

| | Total assets | |
|-------------------------------------|-------------------------------|--|
| | Total value of infrastructure | Percentage of assets past intervention level |
| | \$ | % |
| Property | | |
| Land | 3,520,135 | 0.0% |
| Land improvements | 6,370,836 | 0.0% |
| Buildings | 48,878,080 | 3.5% |
| Heritage buildings | - | 0.0% |
| Building improvements | 387,550 | 3.5% |
| Leasthold improvements | 204,000 | 3.5% |
| Plant and equipment | | |
| Heritage plant and equipment | - | 0.0% |
| Plant, machinery and equipment | 7,863,522 | 0.0% |
| Fixtures, fittings and furniture | 320,486 | 0.0% |
| Computers and telecommunications | 1,410,584 | 0.0% |
| Library books | 410,347 | 0.0% |
| Infrastructure | | |
| Roads | 244,888,896 | 4.5% |
| Bridges | 52,086,218 | 1.8% |
| Footpaths and cycleways | 2,166,501 | 0.9% |
| Drainage | 20,145,785 | 0.0% |
| Recreational, leisure and community | 2,528,604 | 0.0% |
| Waste management | 110,000 | 0.0% |
| Parks, open space and streetscapes | 517,633 | 0.0% |
| Aerodromes | - | 0.0% |
| Off street car parks | 22,500 | 0.0% |
| Other infrastructure | | |
| Total | 391,831,677 | |

| Capital works | | | | | Total | Depreciation | Renewal ratio |
|----------------|------------------|----------------|----------------|------------------|------------------|--------------|---------------|
| New | Renewal | Expansion | Upgrade | Total | | | |
| \$ | \$ | \$ | \$ | \$ | \$ | % | |
| 213,000 | - | - | - | 213,000 | - | | |
| 349,000 | - | - | - | 349,000 | 213,000 | 0% | |
| - | - | - | - | - | 1,068,000 | 0% | |
| - | - | - | - | - | - | | |
| - | 100,000 | - | - | 100,000 | 7,000 | 1429% | |
| - | - | - | - | - | 5,000 | 0% | |
| - | 967,000 | - | - | 967,000 | 500,000 | 193% | |
| - | 21,000 | - | - | 21,000 | 10,000 | 210% | |
| - | 90,000 | - | - | 90,000 | 100,000 | 90% | |
| - | 50,000 | - | - | 50,000 | 35,000 | 143% | |
| - | 3,387,050 | - | 317,520 | 3,704,570 | 4,013,000 | 84% | |
| - | - | - | - | - | 470,000 | 0% | |
| 5,000 | 19,000 | 150,000 | - | 174,000 | 38,000 | 50% | |
| - | 513,000 | - | - | 513,000 | 200,000 | 257% | |
| - | 167,000 | - | - | 167,000 | 28,000 | 596% | |
| - | - | - | 55,000 | 55,000 | 1,000 | 0% | |
| - | - | 10,000 | 35,000 | 45,000 | 13,000 | 0% | |
| - | - | - | - | - | - | | |
| - | - | - | - | - | 1,000 | 0% | |
| - | - | - | - | - | - | | |
| 567,000 | 5,314,050 | 160,000 | 407,520 | 6,448,570 | 6,702,000 | | |

Calculating the Higher Cap

Pyrenees (S)

| | Forecast | Actual | Budget | SRP | SRP | SRP | LTFP | LTFP | LTFP | LTFP | LTFP | LTFP |
|--|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2016-17 | 2017-18 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |

WITH HIGHER CAP

| | Forecast | Actual | Budget | SRP | SRP | SRP | LTFP | LTFP | LTFP | LTFP | LTFP | LTFP |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| | 2016-17 | 2017-18 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Rates and charges | | | | | | | | | | | | |
| General rates | - 7,667,607 | - 7,948,290 | - 8,263,000 | - 8,472,500 | - 8,687,000 | - 8,950,500 | - 9,222,000 | - 9,501,500 | - 9,789,000 | - 10,084,500 | - 10,390,000 | - |
| Municipal charges | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - |
| (Total General rates and municipal charges) | - 7,667,607 | - 7,948,290 | - 8,263,000 | - 8,472,500 | - 8,687,000 | - 8,950,500 | - 9,222,000 | - 9,501,500 | - 9,789,000 | - 10,084,500 | - 10,390,000 | - |
| Waste management charges | - 1,181,655 | - 1,188,846 | - 1,237,000 | - 1,268,000 | - 1,300,000 | - 1,339,000 | - 1,380,000 | - 1,422,000 | - 1,465,000 | - 1,509,000 | - 1,555,000 | - |
| Service rates and charges | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - |
| Interest on rates and charges | - 28,500 | - 40,000 | - 40,000 | - 40,000 | - 41,000 | - 41,000 | - 41,000 | - 42,000 | - 42,000 | - 42,000 | - 43,000 | - |
| Supplementary rates and rate adjustments | - 5,000 | - 5,000 | - 5,000 | - 5,000 | - 5,000 | - 5,000 | - 5,000 | - 5,000 | - 5,000 | - 5,000 | - 5,000 | - |
| Cultural and recreational | - 17,115 | - 17,660 | - 18,000 | - 18,500 | - 19,000 | - 19,500 | - 20,000 | - 20,500 | - 21,000 | - 21,500 | - 22,000 | - |
| Revenue in lieu of rates | - 260,443 | - 263,000 | - 269,000 | - 276,000 | - 939,000 | - 962,000 | - 986,000 | - 1,010,000 | - 1,035,000 | - 1,062,000 | - 1,088,000 | - |
| Total rates and charges | - 9,160,320 | - 9,462,796 | - 9,832,000 | - 10,080,000 | - 10,991,000 | - 11,317,000 | - 11,654,000 | - 12,001,000 | - 12,357,000 | - 12,724,000 | - 13,103,000 | - |
| Income | | | | | | | | | | | | |
| Rates and charges | - 9,160,320 | - 9,462,796 | - 9,832,000 | - 10,080,000 | - 10,991,000 | - 11,317,000 | - 11,654,000 | - 12,001,000 | - 12,357,000 | - 12,724,000 | - 13,103,000 | - |
| Statutory fees and fines | - 138,450 | - 143,200 | - 147,000 | - 151,000 | - 155,000 | - 159,000 | - 163,000 | - 167,000 | - 171,000 | - 175,000 | - 179,000 | - |
| User fees | - 783,623 | - 867,843 | - 890,000 | - 912,000 | - 935,000 | - 958,000 | - 982,000 | - 1,007,000 | - 1,032,000 | - 1,058,000 | - 1,084,000 | - |
| Grants - operating | - 6,499,481 | - 6,060,103 | - 9,333,000 | - 9,505,000 | - 6,709,000 | - 6,889,000 | - 6,939,000 | - 7,129,000 | - 7,325,000 | - 7,526,000 | - 7,733,000 | - |
| - recurrent | - 5,826,728 | - 5,922,957 | - 6,086,000 | - 6,253,000 | - 6,425,000 | - 6,602,000 | - 6,783,000 | - 6,969,000 | - 7,161,000 | - 7,358,000 | - 7,561,000 | - |
| - non-recurrent | - 672,753 | - 137,146 | - 3,247,000 | - 3,252,000 | - 284,000 | - 287,000 | - 156,000 | - 160,000 | - 164,000 | - 168,000 | - 172,000 | - |
| Grants - capital | - 12,533,092 | - 2,163,000 | - 988,000 | - 1,325,000 | - 2,550,000 | - 1,100,000 | - 1,100,000 | - 1,300,000 | - 1,300,000 | - 1,300,000 | - 2,300,000 | - |
| - recurrent | - 2,336,192 | - 1,976,000 | - 988,000 | - 1,100,000 | - 1,100,000 | - 1,100,000 | - 1,100,000 | - 1,300,000 | - 1,300,000 | - 1,300,000 | - 1,300,000 | - |
| - non-recurrent | - 10,196,900 | - 187,000 | - - | - 225,000 | - 1,450,000 | - - | - - | - - | - - | - - | - - | - 1,000,000 |
| Contributions - cash | - 221,218 | - 400 | - 1,010,000 | - 1,010,000 | - 60,000 | - 11,000 | - 11,000 | - 11,000 | - 11,000 | - 12,000 | - 12,000 | - |
| - operating | - 6,000 | - 400 | - 10,000 | - 10,000 | - 10,000 | - 11,000 | - 11,000 | - 11,000 | - 11,000 | - 12,000 | - 12,000 | - |
| - capital | - 215,218 | - - | - 1,000,000 | - 1,000,000 | - 50,000 | - - | - - | - - | - - | - - | - - | - |
| Contributions - non monetary | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - |
| Net gain/(loss) on disposal of property, infrastructure, plant and equipment | - 122,399 | - 84,000 | - 116,000 | - 128,000 | - 59,000 | - 78,000 | - 91,000 | - 142,000 | - 81,000 | - 28,000 | - 28,000 | - |
| Fair value adjustments for investment property | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - |
| Share of net profits/(losses) of associates and joint ventures | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - |
| Other income | - 335,313 | - 253,750 | - 264,000 | - 274,000 | - 285,000 | - 296,000 | - 307,000 | - 319,000 | - 331,000 | - 344,000 | - 358,000 | - |
| Total Income | - 29,793,895 | - 19,035,092 | - 22,580,000 | - 23,385,000 | - 21,744,000 | - 20,808,000 | - 21,247,000 | - 22,076,000 | - 22,608,000 | - 23,167,000 | - 24,797,000 | - |
| Expenses | | | | | | | | | | | | |
| Employee costs | 6,703,786 | 6,795,781 | 6,963,000 | 7,137,000 | 7,315,000 | 7,498,000 | 7,685,000 | 7,877,000 | 8,074,000 | 8,276,000 | 8,483,000 | - |
| Materials and services | 8,952,528 | 6,219,476 | 10,541,000 | 10,799,000 | 6,573,000 | 6,754,000 | 6,934,000 | 7,160,000 | 7,289,000 | 7,423,000 | 7,495,000 | - |
| Bad and doubtful debts | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - |
| Depreciation and amortisation | 6,873,000 | 6,702,000 | 6,870,000 | 7,042,000 | 7,218,000 | 7,398,000 | 7,583,000 | 7,773,000 | 7,967,000 | 8,166,000 | 8,370,000 | - |
| - depreciation | 6,873,000 | 6,702,000 | 6,870,000 | 7,042,000 | 7,218,000 | 7,398,000 | 7,583,000 | 7,773,000 | 7,967,000 | 8,166,000 | 8,370,000 | - |
| - amortisation | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - |
| Borrowing costs | 6,500 | 400 | - - | - - | - - | 23,000 | 17,000 | 11,000 | 1,000 | - - | - - | - - |
| Net gain/(loss) on disposal of property, infrastructure, plant and equipment | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - |
| Fair value adjustments for investment property | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - |
| Share of net profits/(losses) of associates and joint ventures | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - |
| Other expenses | 318,098 | 327,789 | 336,000 | 344,000 | 353,000 | 362,000 | 371,000 | 380,000 | 390,000 | 400,000 | 410,000 | - |
| Total expenses | 22,854,911 | 20,045,446 | 24,711,000 | 25,323,000 | 21,460,000 | 22,036,000 | 22,591,000 | 23,202,000 | 23,722,000 | 24,266,000 | 24,759,000 | - |
| Assets | | | | | | | | | | | | |
| Current assets | | | | | | | | | | | | |
| Cash and cash equivalents | 2,315,000 | 2,315,000 | 2,315,000 | 2,315,000 | 2,315,000 | 2,315,000 | 2,315,000 | 2,315,000 | 2,315,000 | 2,315,000 | 2,315,000 | - |
| - trust funds and deposits | 182,000 | 182,000 | 182,000 | 182,000 | 182,000 | 182,000 | 182,000 | 182,000 | 182,000 | 182,000 | 182,000 | - |
| - statutory reserves | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | - |
| - carried forward capital works | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - |
| - conditional grant unspent | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - |
| - unrestricted cash | 2,124,000 | 2,124,000 | 2,124,000 | 2,124,000 | 2,124,000 | 2,124,000 | 2,124,000 | 2,124,000 | 2,124,000 | 2,124,000 | 2,124,000 | - |
| Trade and other receivables | 882,000 | 908,000 | 935,000 | 963,000 | 992,000 | 1,022,000 | 1,053,000 | 1,085,000 | 1,118,000 | 1,152,000 | 1,187,000 | - |
| Inventories | 7,000 | 7,001 | 7,002 | 7,003 | 7,004 | 7,005 | 7,006 | 7,007 | 7,008 | 7,009 | 7,010 | - |
| Non-current assets classified as held for sale | 1,497,000 | 1,487,000 | 1,342,000 | 955,000 | 1,197,000 | 1,124,000 | 821,000 | 517,000 | 12,000 | 12,000 | 12,000 | - |
| Other assets | 130,000 | 132,999 | 135,998 | 138,997 | 141,996 | 144,995 | 147,994 | 150,993 | 153,992 | 156,991 | 159,990 | - |
| Total current assets | 4,831,000 | 4,850,000 | 4,735,000 | 4,379,000 | 4,653,000 | 4,613,000 | 4,344,000 | 4,075,000 | 3,606,000 | 3,643,000 | 3,681,000 | - |
| Non-current assets | | | | | | | | | | | | |
| Trade and other receivables | 101,000 | 88,000 | 74,000 | 59,000 | 43,000 | 26,000 | 9,000 | 6,000 | 4,000 | 2,000 | - | - |
| Investments in associates and joint ventures | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - |
| Property, infrastructure, plant and equipment | 237,978,000 | 237,022,000 | 235,922,000 | 234,669,000 | 235,190,000 | 234,041,000 | 233,023,000 | 232,191,000 | 231,313,000 | 230,253,000 | 230,331,000 | - |

Calculating the Higher Cap

Pyrenees (S)

| | Forecast | Actual | Budget | SRP | SRP | SRP | LTFP | LTFP | LTFP | LTFP | LTFP | LTFP |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------|
| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | |
| Investment property | - | - | - | - | - | - | - | - | - | - | - | - |
| Intangible assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total non-current assets | 238,079,000 | 237,110,000 | 235,996,000 | 234,728,000 | 235,233,000 | 234,067,000 | 233,032,000 | 232,197,000 | 231,317,000 | 230,255,000 | 230,331,000 | |
| Total assets | 242,910,000 | 241,960,000 | 240,731,000 | 239,107,000 | 239,886,000 | 238,680,000 | 237,376,000 | 236,272,000 | 234,923,000 | 233,898,000 | 234,012,000 | |
| Liabilities | | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | | |
| Trade and other payables | 948,000 | 976,000 | 1,005,000 | 1,035,000 | 1,066,000 | 1,098,000 | 1,131,000 | 1,165,000 | 1,200,000 | 1,236,000 | 1,273,000 | |
| Trust funds and deposits | 188,000 | 192,000 | 196,000 | 200,000 | 204,000 | 208,000 | 212,000 | 216,000 | 220,000 | 224,000 | 228,000 | |
| Provisions | 1,765,000 | 1,785,000 | 1,846,000 | 1,867,000 | 1,888,000 | 1,909,000 | 1,931,000 | 1,953,000 | 1,975,000 | 1,997,000 | 2,020,000 | |
| Interest-bearing loans and borrowings | - | - | - | - | 430,000 | 385,000 | 356,000 | 307,000 | - | - | - | |
| Total current liabilities | 2,901,000 | 2,953,000 | 3,047,000 | 3,102,000 | 3,588,000 | 3,600,000 | 3,630,000 | 3,641,000 | 3,395,000 | 3,457,000 | 3,521,000 | |
| Non-current liabilities | | | | | | | | | | | | |
| Trade and other payables | - | - | - | - | - | - | - | - | - | - | - | |
| Provisions | 160,000 | 168,000 | 176,000 | 185,000 | 194,000 | 204,000 | 214,000 | 225,000 | 236,000 | 248,000 | 260,000 | |
| Interest-bearing loans and borrowings | - | - | - | - | - | - | - | - | - | - | - | |
| Total non-current liabilities | 160,000 | 168,000 | 176,000 | 185,000 | 194,000 | 204,000 | 214,000 | 225,000 | 236,000 | 248,000 | 260,000 | |
| Total liabilities | 3,061,000 | 3,121,000 | 3,223,000 | 3,287,000 | 3,782,000 | 3,804,000 | 3,844,000 | 3,866,000 | 3,631,000 | 3,705,000 | 3,781,000 | |
| Net assets | 239,849,000 | 238,839,000 | 237,508,000 | 235,820,000 | 236,104,000 | 234,876,000 | 233,532,000 | 232,406,000 | 231,292,000 | 230,193,000 | 230,231,000 | |
| Equity | | | | | | | | | | | | |
| Accumulated surplus | 90,229,000 | 89,219,000 | 87,088,000 | 85,150,000 | 85,434,000 | 84,206,000 | 82,862,000 | 81,736,000 | 80,622,000 | 79,523,000 | 79,561,000 | |
| Reserves | 149,620,000 | 149,620,000 | 150,420,000 | 150,670,000 | 150,670,000 | 150,670,000 | 150,670,000 | 150,670,000 | 150,670,000 | 150,670,000 | 150,670,000 | |
| - asset revaluation reserve | 149,611,000 | 149,611,000 | 150,411,000 | 150,661,000 | 150,661,000 | 150,661,000 | 150,661,000 | 150,661,000 | 150,661,000 | 150,661,000 | 150,661,000 | |
| - statutory reserves | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | |
| - other reserves | - | - | - | - | - | - | - | - | - | - | - | |
| Total Equity | 239,849,000 | 238,839,000 | 237,508,000 | 235,820,000 | 236,104,000 | 234,876,000 | 233,532,000 | 232,406,000 | 231,292,000 | 230,193,000 | 230,231,000 | |
| Capital expenditure | | | | | | | | | | | | |
| Renewal expenditure | 13,656,358 | 5,314,050 | 4,770,000,000 | 5,349,000,000 | 5,583,000,000 | 6,043,000,000 | 6,340,000,000 | 6,612,000,000 | 6,883,000,000 | 6,926,000,000 | 8,270,000,000 | |
| New expenditure | 897,949 | 567,000 | 5,000,000 | 5,000,000 | 1,976,000,000 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 | |
| Upgrade expenditure | 1,679,230 | 407,520 | 240,000,000 | 265,000,000 | 283,000,000 | 293,000,000 | 295,000,000 | 374,000,000 | 374,000,000 | 373,000,000 | 370,000,000 | |
| Expansion expenditure | - | 160,000 | 15,000,000 | 15,000,000 | 15,000,000 | 15,000,000 | 15,000,000 | 15,000,000 | 15,000,000 | 15,000,000 | 15,000,000 | |
| Total capital expenditure | 16,233,536 | 6,448,570 | ##### | ##### | ##### | ##### | ##### | ##### | ##### | ##### | ##### | |

WITHOUT HIGHER CAP

| Rates and charges | | |
|--|--------------------|--------------------|
| General rates | - 7,667,607 | - 7,832,974 |
| Municipal charges | - | - |
| (Total General rates and municipal charges) | - 7,667,607 | - 7,832,974 |
| Waste management charges | - 1,181,655 | - 1,188,846 |
| Service rates and charges | - | - |
| Interest on rates and charges | - 28,500 | - 40,000 |
| Supplementary rates and rate adjustments | - 5,000 | - 5,000 |
| Cultural and recreational | - 17,115 | - 17,406 |
| Revenue in lieu of rates | - 260,443 | - 263,000 |
| Total rates and charges | - 9,160,320 | - 9,347,226 |

| Income | | |
|--|--------------|-------------|
| Rates and charges | - 9,160,320 | - 9,347,226 |
| Statutory fees and fines | - 138,450 | - 143,200 |
| User fees | - 783,623 | - 867,843 |
| Grants - operating | - 6,499,481 | - 6,060,103 |
| - recurrent | - 5,826,728 | - 5,922,957 |
| - non-recurrent | - 672,753 | - 137,146 |
| Grants - capital | - 12,533,092 | - 2,163,000 |
| - recurrent | - 2,336,192 | - 1,976,000 |
| - non-recurrent | - 10,196,900 | - 187,000 |
| Contributions - cash | - 221,218 | - 400 |
| - operating | - 6,000 | - 400 |
| - capital | - 215,218 | - |
| Contributions - non monetary | - | - |
| Net gain/(loss) on disposal of property, infrastructure, plant and equipment | - 122,399 | - 84,000 |
| Fair value adjustments for investment property | - | - |

Calculating the Higher Cap

Pyrenees (S)

| | Forecast | Actual | Budget | SRP | SRP | SRP | LTFP | LTFP | LTFP | LTFP | LTFP | LTFP |
|----------------------------------|-------------------|---------|------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2016-17 | 2017-18 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| New expenditure | 897,949 | | 567,000 | | | | | | | | | |
| Upgrade expenditure | 1,679,230 | | 407,520 | | | | | | | | | |
| Expansion expenditure | - | | 160,000 | | | | | | | | | |
| Total capital expenditure | 16,233,536 | | 6,333,000 | | | | | | | | | |

DIFFERENCE

Rates and charges

| | | | |
|--|----------|----------|----------------|
| General rates | - | - | 115,316 |
| Municipal charges | - | - | - |
| (Total General rates and municipal charges) | - | - | 115,316 |
| Waste management charges | - | - | - |
| Service rates and charges | - | - | - |
| Special rates and charges | - | - | - |
| Supplementary rates and rate adjustments | - | - | - |
| Cultural and recreational | - | - | 254 |
| Revenue in lieu of rates | - | - | - |
| Total rates and charges | - | - | 115,570 |

Income

| | | | |
|--|----------|----------|----------------|
| Rates and charges | - | - | 115,570 |
| Statutory fees and fines | - | - | - |
| User fees | - | - | - |
| Grants - operating | - | - | - |
| - recurrent | - | - | - |
| - non-recurrent | - | - | - |
| Grants - capital | - | - | - |
| - recurrent | - | - | - |
| - non-recurrent | - | - | - |
| Contributions - cash | - | - | - |
| - operating | - | - | - |
| - capital | - | - | - |
| Contributions - non monetary | - | - | - |
| Net gain/(loss) on disposal of property, infrastructure, plant and equipment | - | - | - |
| Fair value adjustments for investment property | - | - | - |
| Share of net profits/(losses) of associates and joint ventures | - | - | - |
| Other income | - | - | - |
| Total Income | - | - | 115,570 |

Expenses

| | | | |
|--|----------|----------|----------|
| Employee costs | - | - | - |
| Materials and services | - | - | - |
| Bad and doubtful debts | - | - | - |
| Depreciation and amortisation | - | - | - |
| - depreciation | - | - | - |
| - amortisation | - | - | - |
| Borrowing costs | - | - | - |
| Net gain/(loss) on disposal of property, infrastructure, plant and equipment | - | - | - |
| Fair value adjustments for investment property | - | - | - |
| Share of net profits/(losses) of associates and joint ventures | - | - | - |
| Other expenses | - | - | - |
| Total expenses | - | - | - |

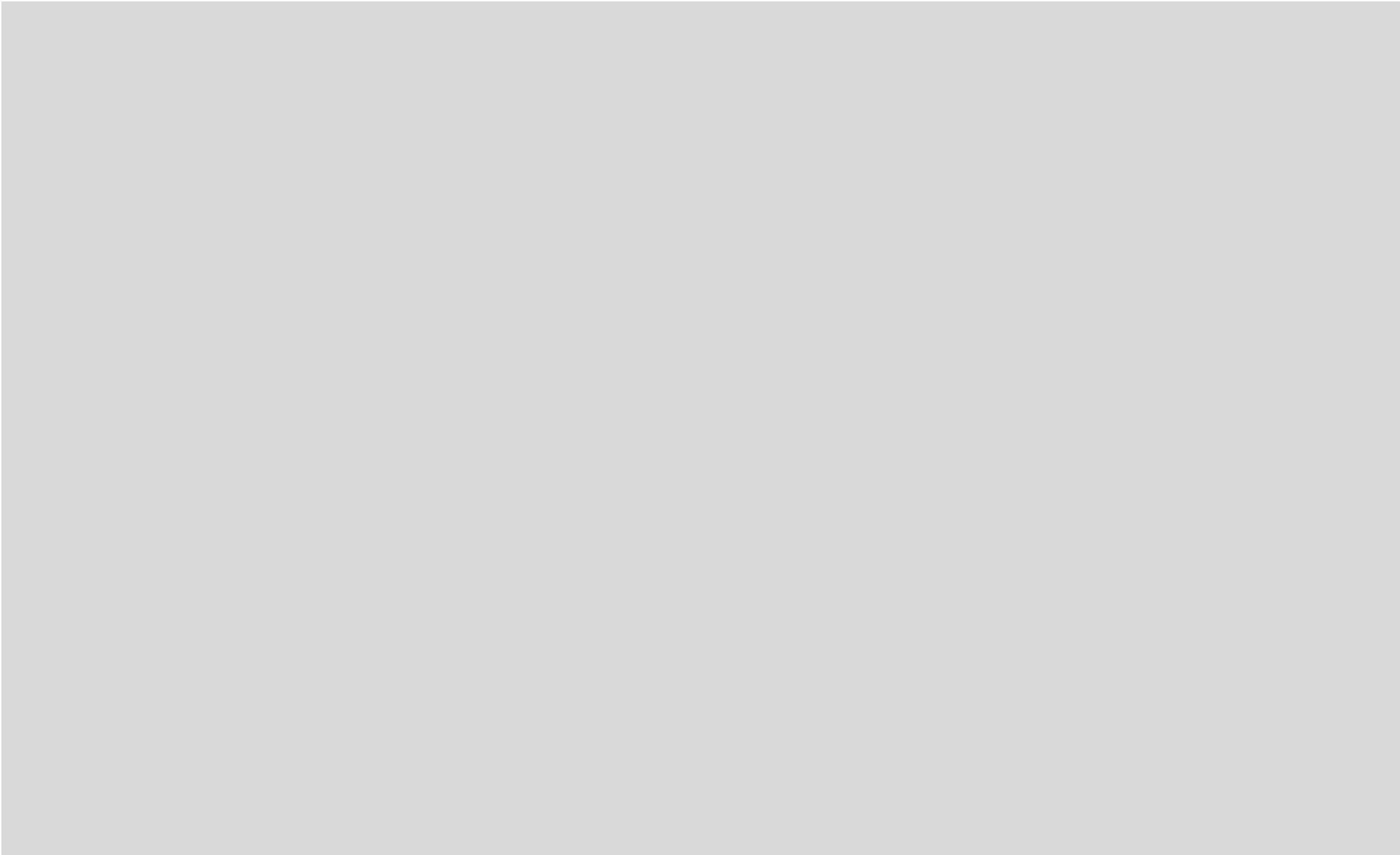
Assets

| | | | |
|--|----------|----------|----------|
| Current assets | | | |
| Cash and cash equivalents | - | - | - |
| - trust funds and deposits | - | - | - |
| - statutory reserves | - | - | - |
| - carried forward capital works | - | - | - |
| - conditional grant unspent | - | - | - |
| - unrestricted cash | - | - | - |
| Trade and other receivables | - | - | - |
| Inventories | - | - | - |
| Non-current assets classified as held for sale | - | - | - |
| Other assets | - | - | - |
| Total current assets | - | - | - |

Calculating the Higher Cap

Pyrenees (S)

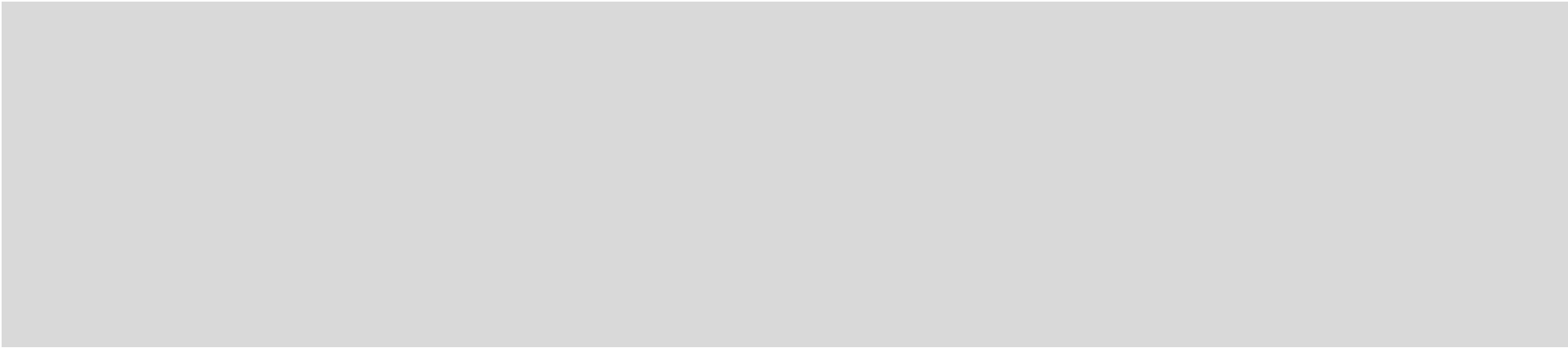
| Forecast Actual | Budget | SRP | SRP | SRP | LTFP | LTFP | LTFP | LTFP | LTFP | LTFP |
|-----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |



Calculating the Higher Cap

Pyrenees (S)

| Forecast Actual | Budget | SRP | SRP | SRP | LTFP | LTFP | LTFP | LTFP | LTFP | LTFP |
|-----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |



Higher cap information

RATE CAP INFORMATION

COUNCILS 2016-17 ADOPTED BUDGET

How many years of higher caps is council applying for?

| | Budget 2016-17 | Budget 2017-18 | SRP 2018-19 | SRP 2019-20 | SRP 2020-21 |
|---|-------------------|-------------------|----------------|----------------|----------------|
| Rates and charges | | | | | |
| General rates | - 7,631,090 | - 7,948,290 | - 8,263,000 | - 8,472,500 | - 8,687,000 |
| Municipal charges | - | - | - | - | - |
| Total general rates and municipal charges | - 7,631,090 | - 7,948,290 | - 8,263,000 | - 8,472,500 | - 8,687,000 |
| Waste management charges | - 1,112,745 | - 1,188,846 | - 1,237,000 | - 1,268,000 | - 1,300,000 |
| Service rates and charges | - | - | - | - | - |
| Interest on rates and charges | - 28,500 | - 40,000 | - 40,000 | - 40,000 | - 41,000 |
| Supplementary rates and rate adjustments | 9,640 | 5,000 | 5,000 | 5,000 | 5,000 |
| Cultural and recreational | 16,850 | 17,660 | 18,000 | 18,500 | 19,000 |
| Revenue in lieu of rates | 254,100 | 263,000 | 269,000 | 276,000 | 939,000 |
| Total rates and charges | - 9,033,645 | - 9,462,796 | - 9,832,000 | - 10,080,000 | - 10,991,000 |

Note the rates and charges data from 2017-18 to 2020-21 has been copied over from the SRP and LTFP sheet

ANNUALISED SUPPLEMENTARY REVENUE AND RATEABLE ASSESSMENT FORECASTS

| | Actual 2014-15 | Actual 2015-16 | Forecast Actual 2016-17 | Budget 2017-18 | SRP 2018-19 | SRP 2019-20 | SRP 2020-21 |
|--|-------------------|-------------------|----------------------------|-------------------|----------------|----------------|----------------|
| Total annualised supplementary rates and municipal charges | - 59,543 | - 57,027 | - 49,635 | - 36,000 | - 35,000 | - 35,000 | - 35,000 |
| [Discuss the assumptions council used to forecast future annualised supplementary rates revenue] | | | | | | | |
| Number of assessments as at start of FY (1 July) | | | 5,836 | 5,888 | 5,915 | 5,941 | 5,966 |
| Number of assessments as at end of FY (30 June) | | | 5,888 | 5,915 | 5,941 | 5,966 | 5,991 |
| [Discuss the assumptions council used to forecast future rateable properties] | | | | | | | |
| Growth in annualised supplementary rates and municipal charges | | | 0.65% | 0.45% | 0.42% | 0.41% | 0.40% |
| Growth in rateable assessments | | | | 0.46% | 0.44% | 0.42% | 0.42% |

Rate base growth is modest and subject to variability so the projections in the SRP are based on a conservative outlook

Assessment growth is based on an average of just less than half a percent per annum despite the abnormally high increase in 2016-17

HIGHER RATES COUNCIL IS APPLYING FOR

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | Total accumulated higher cap(s) rate increase |
|--|-------------|-------------|-------------|---------|---------|---|
| Higher rate cap or caps applied for | | 3.5% | 3.5% | | | 7.0% |
| Accumulative rate increase applied for | | 3.48% | 6.97% | | | |
| Increase in higher rates applied for | | -\$244,683 | -\$279,710 | | | |
| Accumulative increase in higher rates applied for | | -\$244,683 | -\$524,393 | | | -\$769,075 |
| Forecast base average rates | -\$1,304.47 | -\$1,349.84 | -\$1,396.73 | | | |
| Forecast capped average rates | | -\$1,349.91 | -\$1,396.96 | | | |
| Total increase in rates (higher rate cap + annualised supps growth) | | 4.1567% | 3.9595% | | | 8.12% |
| Accumulative total increase in rates (higher rate cap + annualised supps growth) | | 4.1567% | 8.1161% | | | |
| Total rates increase (higher rate cap + annualised supps growth) | | -\$280,683 | -\$314,710 | | | |
| Accumulative total rates increase (higher rate cap + annualised supps growth) | | -\$280,683 | -\$595,393 | | | -\$876,075 |

Linearising multi-year higher caps tool

If higher caps were linearised, this is the rates council could apply for, given:

The total accumulated rate increase applied for (based off original figures) is
Council is applying for the following years of higher rates:

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | Total accumulated higher cap(s) rate increase |
|--|-------------|--------------|--------------|---------|---------|---|
| Higher rate cap(s) applied for | | 3.5% | 3.5% | | | 6.97% |
| Accumulative rate increase applied for | | 3.49% | 6.97% | | | |
| Increase in higher rates applied for | | -\$269,067 | -\$279,649 | | | |
| Accumulative increase in higher rates applied for | | -\$269,067 | -\$548,716 | | | -\$817,784 |
| Forecast base average rates | -\$1,304.47 | -\$1,349.88 | -\$1,396.73 | | | |
| Forecast capped average rates | | -\$1,349.96 | -\$1,396.96 | | | |
| Total linearised general rates and municipal charges | | -\$7,948,564 | -\$8,262,999 | | | |
| Difference between 'linearised rates' and originally input general rates and municipal charges | | -\$274.18 | \$1.28 | | | |

