



Murrindindi Shire Council Budget Report – 2014/2015

This Budget Report has been prepared with reference to The Institute of Chartered Accountants “Victorian City Council Model Budget 2014/2015” a best practice guide for reporting local government budgets in Victoria.



**The Institute of
Chartered Accountants
in Australia**

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Mayor's introduction

It gives me great pleasure to present this Budget to the community of the Murrindindi Shire.

We will increase rates by 6.0 percent in the 2014-2015 financial year.

This increase has been kept in line with the level foreshadowed in Council's Strategic Resource Plan adopted in the previous year, despite a number of significant budget impacts including the levy payable to the Victorian Government upon disposal of waste into landfill, reduction in Victorian Grants Commission funding and increases in the cost of insurances that Council undertakes for the numerous community assets under its control. This level allows us to maintain existing service levels and continue to allocate additional funds to renew the Shire's infrastructure.

Whilst Council is pleased to be able to present a Budget for the 2014-2015 financial year that is in line with the projections previously detailed in the 2013-2017 Strategic Resource Plan, the longer term financial sustainability challenges that were detailed last year remain an ongoing issue for the Council.

The population and number of rateable properties in Murrindindi Shire have still not recovered to levels prior to those of the tragic events of the 2009 Bushfires. Furthermore, the additional maintenance, operational, depreciation and insurances costs of the new and enhanced assets received through funding from the Victorian Bushfire Appeal and through Victorian Bushfire Reconstruction & Recovery Authority continues to have a significant impact on the long term financial sustainability of Council.

As detailed in the 2013-2017 Council Plan, Murrindindi Shire Council has been seeking State Government financial assistance to help meet the substantial annual costs of **\$1.8 million** related to these assets, since the completion of the Services Review of 2012 was achieved by Council in an effort to maximise efficiency and minimise costs to ratepayers.

Unfortunately, a commitment by the State Government has not yet been made to Council despite repeated submissions regarding the burden of these costs that have been placed on the Murrindindi Shire following the most devastating natural disaster in our country's history.

In the interests of financial responsibility and responsible forward planning, it will be necessary in the coming months to evaluate a range of potential measures that might be applied in the absence of additional financial support. To that end Council will be speaking with the community about these options which may include increasing rate levels, the introduction of differential rates, the sale or closure of assets, and reductions in services to address the long term financial sustainability. Council will also need to review the timeframes for upgrading and renewing our existing infrastructure as well as reviewing the capital works program.

For 2014-2015, the Budget has identified total operating expenditure of **\$30.93 million** against forecast revenue of **\$30.65 million**, which will generate an operating deficit of **\$0.28 million**. However, the underlying result, which is adjusted for the deduction of capital grants and contributions and provides a clearer indicator of the longer term financial sustainability of Council, shows a deficit of **\$2.85 million**.

The total Capital Works program will be \$9.578 million, of which \$2.413 million relates to projects carried over from the 2013-2014 year.

Main features of the Capital Works program include:

- Roads and footpaths (\$2.81 million) – including reconstructions, roads to recovery projects, resheeting and footpaths.
- Bridges (\$1.79 million) – including major renewal and upgrade of the Ghin Ghin Bridge
- Buildings and community facilities (\$3.37 million) – including renewal of a large number of community facilities, halls, pools and public toilets.
- Plant and equipment (\$1.57 million) – including information technology, library materials and scheduled replacement of Council's fleet and major machinery.

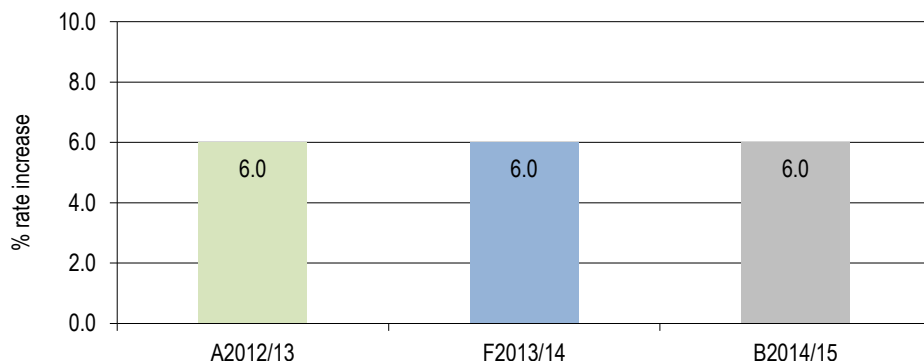
This budget was developed through a rigorous process of internal consultation and review and Council endorses it as financially responsible.

Cr Margaret Rae
Mayor

Chief Executive Officer's summary

Murrindindi Shire Council has prepared a Budget for the 2014/15 financial year which seeks to balance the demand for services and infrastructure with the community's capacity to pay. Key budget information is provided below about the rate increase, operating result, services, cash and investments, capital works, financial position, financial sustainability and strategic objectives of the Council.

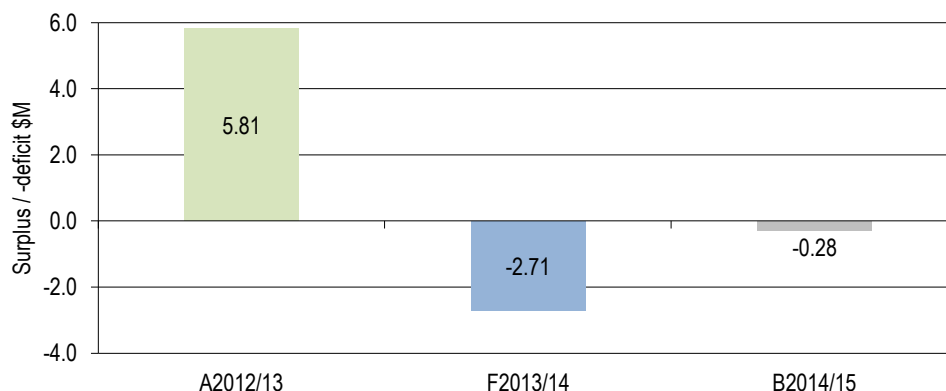
1. Rates



A = Actual F = Forecast B = Budget

It is proposed that general rates increase by 6.0% for the 2014/15 year, raising total rates of \$16.72 million, including \$0.13 million generated from supplementary rates. This rate increase is in line with the level foreshadowed in Council's Strategic Resource Plan (SRP).

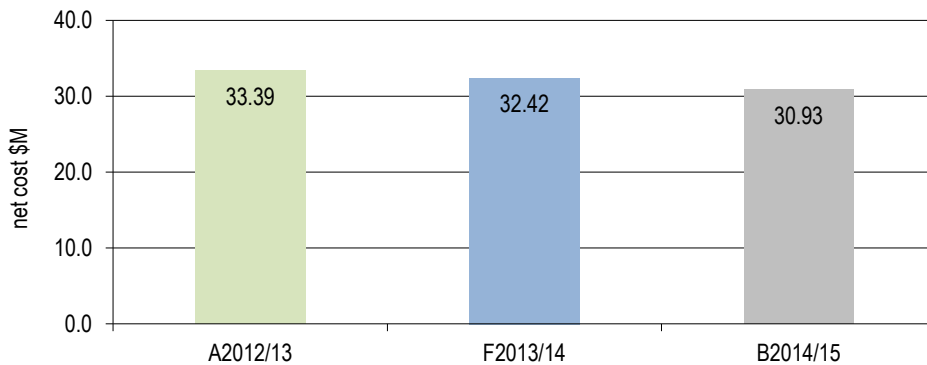
2. Operating result



The expected operating result for the 2014/15 year is a deficit of \$0.28 million, which is an improvement of \$2.43 million over the current forecast for 2013/14. The adjusted underlying result, which excludes items such as non-recurrent capital grants is a deficit of \$2.85 million, which is an improvement of \$3.51 million over the 2013/14 forecast - refer to section 7 of the Chief Executive Officer's summary for further information.

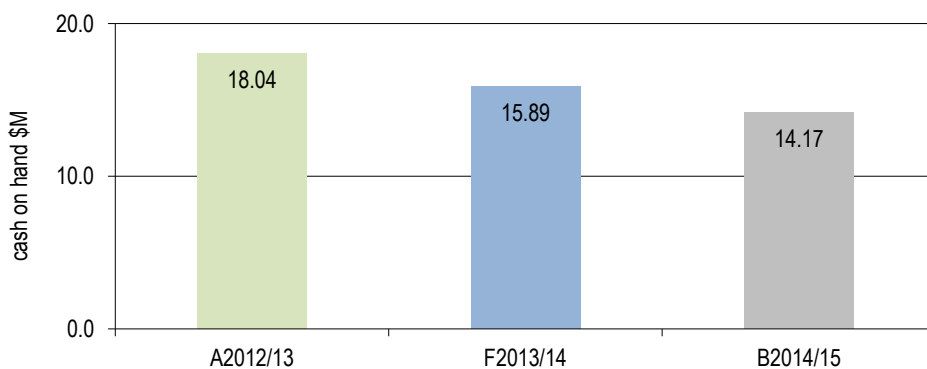
The deficit has arisen due to the costs associated with capital work that were extended from 2013/14 into 2014/15. It is worth noting that the budget 2014/15 deficit of \$0.28 million is an improvement on the \$1.63 million deficit that was forecast in last year's Strategic Resource Plan (SRP).

3. Services



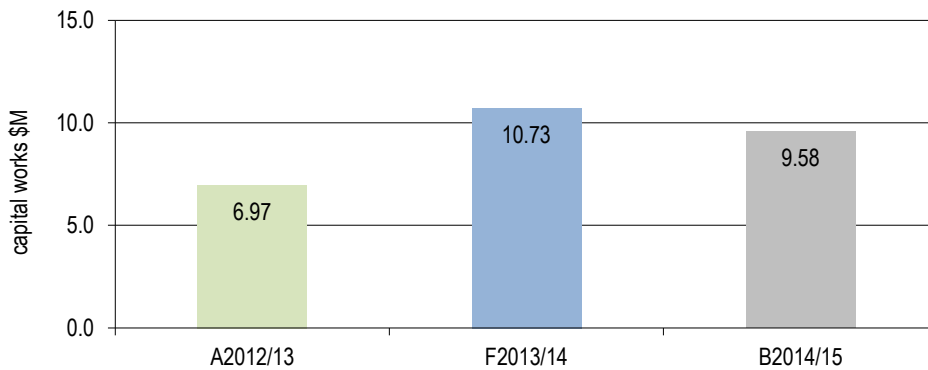
The cost of services delivered to the community for the 2014/15 year is expected to be \$30.93 million which is a decrease of \$1.49 million over 2013/14. A key influencing factor in the development of the 2014/15 budget has been Council's efforts to include the results of the Services Review that was conducted in 2012/13. For the 2014/15 year, service levels have been maintained and a number of initiatives proposed, in addition to Council reviewing the costs and affordability of managing the renewal of its assets.

4. Cash and investments



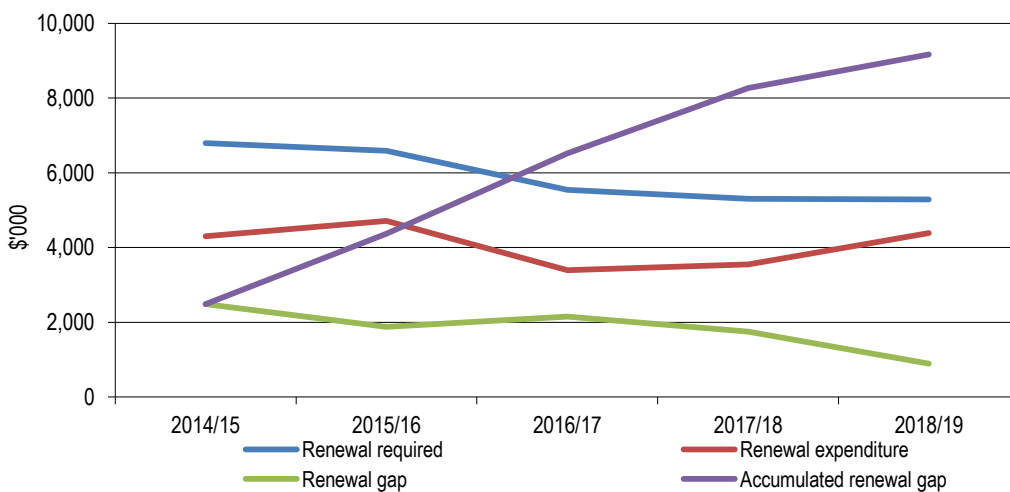
Cash and investments are expected to decrease by \$1.72 million during the year to \$14.17 million by 30 June 2015. This is due mainly to the \$2.0million required for Council to complete the elements of the 2013/14 capital works program that are now due to be finished in 2014/15. The reduction in cash and investments is in line with Council's Strategic Resource Plan (SRP) and further highlights Council's challenge to grow its cash reserves in order to fund future renewal of Council assets to bridge the asset renewal gap which is estimated to grow by more than \$20.0 million over the life of the long term financial plan. Without further financial assistance, Council's cash availability will continue to decline in the coming years.

5. Capital works



The capital works program for the 2014/15 year is expected to be \$9.58 million of which \$2.41 million relates to projects which will be carried forward from the 2013/14 year. Of the \$9.58 million of capital funding required, \$4.12 million will come from external grants, \$0.5 million from Council borrowings, with the balance of \$4.96 million from Council cash. The Council cash is calculated from cash held at the start of the year (\$15.89 million) and operating cash generated through operations in the 2014/15 financial year (\$7.58 million). The capital expenditure program has been set and prioritised based on a rigorous process of review that has enabled Council to assess needs and condition of current Council assets and facilities.

The graph below sets out the required and actual asset renewal over the life of the current Strategic Resource Plan (SRP) and the renewal gap.

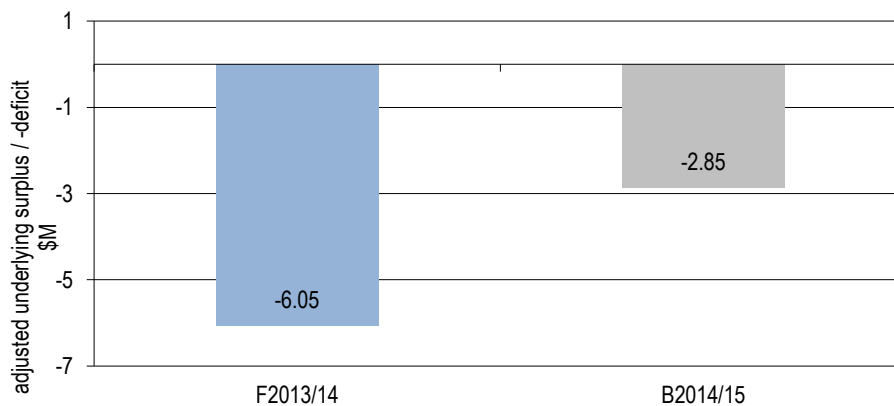


6. Working Capital



Working capital is an accounting measure of the net current assets available to fund Council operations. The working capital position of Council is expected to decline in 2014/15 as Council seeks to utilise its cash reserves to assist in funding the capital works program.

7. Financial sustainability



The adjusted underlying result is the net surplus or deficit for the year achieved by Council. This value represents the standard operating result which is then adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources.

The 2014/15 Budget shows a \$3.20 million improvement in the adjusted underlying result of Council, although a \$2.85 million deficit is still anticipated to be recorded for the 2014/15. A high level Strategic Resource Plan for the years 2014/15 to 2017/18 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 Strategic Resource Plan (SRP) also assists in highlighting the renewal gap that exists in Council's longer term capital works program and forms the basis of Council's request of State Government for further financial assistance with regards to the costs associated with the new and gifted assets received since the 2009 bushfires.

In the absence of further financial assistance, it will be necessary for Council in the coming months to evaluate a range of potential measures that might be applied in the absence of additional financial support. These options may include increasing rate levels, the introduction of differential rates, the sale or closure of assets, and reductions in services to address Council's long term financial sustainability. Council will also need to review its timeframe for upgrading and renewing its existing infrastructure as well as reviewing the capital works program. All of these options will need to be considered and discussed with the community as Council attempts to balance its long term financial sustainability with the continued provision of services to the community.

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

Margaret Abbey
Chief Executive Officer

Budget processes

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

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

The 2014/15 budget, is for the year 1 July 2014 to 30 June 2015. The budget includes financial statements being a budgeted Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works. These statements have been prepared for the year ended 30 June 2015 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the budget.

In advance of preparing the budget, officers firstly review and update Council's long term financial projections. Financial projections for ten years are ultimately included in Council's Strategic Resource Plan, which is the key medium term financial plan produced by Council on a rolling basis. The preparation of the budget, within this broader context, begins with officers preparing the operating and capital components of the annual budget during January and February. A draft consolidated budget is then prepared and various iterations are considered by Council at informal briefings during March and April. A 'proposed' budget is prepared in accordance with the Act and submitted to Council in May for approval 'in principle'. Council is then required to give 28 days public notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its web site. A person has a right to make a submission on any proposal contained in the budget and any submission must be considered before adoption of the budget by Council.

The requirement is for Council to adopt the budget prior to 31 August and submit a copy to the Minister for Local Government within 28 days after adoption. Council's timeline for the budget process is summarised below:

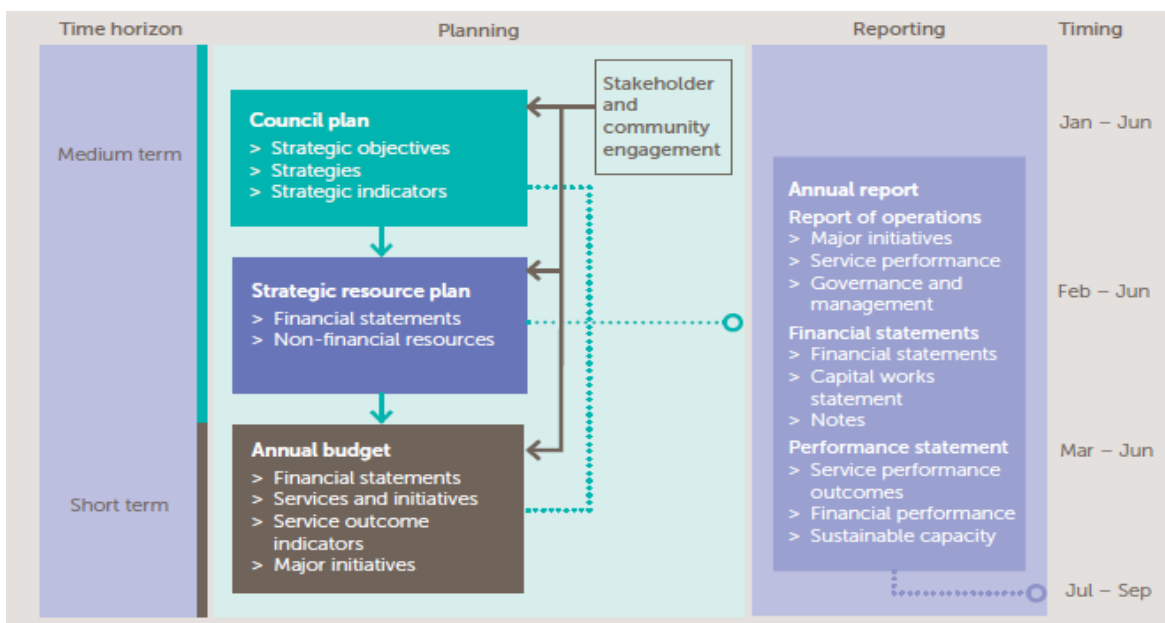
Budget process	Timing
1. Officers update Council's long term financial projections	Dec/Jan
2. Officers prepare operating and capital budgets	Jan/Feb
3. Councillors consider draft budgets at informal briefings	Mar/Apr
4. Proposed budget submitted to Council for approval	30-Apr
5. Public notice advising intention to adopt budget	08-May
6. Budget available for public inspection and comment	06-May
7. Public submission process undertaken	May/Jun
8. Submissions period closes (28 days)	06-Jun
9. Submissions considered by Council/Committee	11-Jun
10. Budget and submissions presented to Council for adoption	25-Jun
11. Copy of adopted budget submitted to the Minister	30-Jun
12. Revised budget where a material change has arisen	Sep-Jun

1. Linkage to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning framework. This framework guides the Council in identifying community needs and aspirations over the long term (Vision 2030), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Audited Statements).

1.1 Planning and accountability framework

The Strategic Resource Plan, included in the Council Plan, summarises the financial and non-financial impacts of the objectives and strategies and determines the sustainability of these objectives and strategies. The Annual Budget 2014/15 is then framed within the Strategic Resource Plan, taking into account the services and initiatives included in the Annual Budget which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to Council.



Source: Department of Transport, Planning and Local Infrastructure

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

1.2 Our purpose

Our vision

Murrindindi Shire will be vibrant and progressive through strong connected communities within a healthy and attractive environment.

Our values

Murrindindi Shire Council's values drive behaviour throughout the Council and are reflected in working relationships between Councillors, the organisation and the external environment including the community. The values underpin the way we work as an organisation and the way we want the community to perceive us as an organisation. Murrindindi's values are:

- **Integrity** - We will be respectful, open and truthful in our dealings. Council will strive to be valued and trusted by the Murrindindi community.
- **Accountability** - We will accept responsibility for our actions and be consistent in the application of our principles, policies and processes.
- **Innovation** - We will consider new ideas, opportunities and better ways of doing things. Council will constantly seek opportunities to look for new, more efficient and effective ways of providing its services.
- **Respect** - We will respect other people and their opinions and do as we say we will.
- **Service Excellence** - We will ensure that Council services meet quality, cost and efficiency standards; are responsive to need; accessible to members of the community for whom the service is intended; and demonstrate continuous improvement.

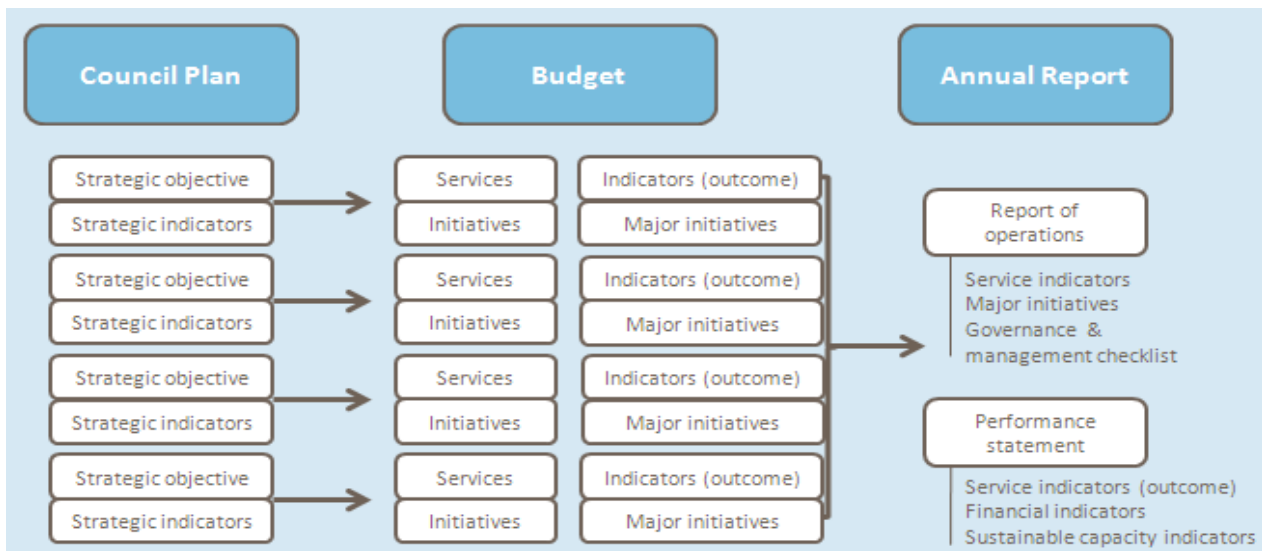
1.3 Strategic objectives

Council delivers activities and initiatives under 34 major service categories. Each contributes to the achievement of one of the four Goals and relevant Strategic Objectives as set out in the Council Plan for the 2013-17 years. The following table summarises the four Goals and their Strategic Objectives as described in the Council Plan.

Strategic Objective	Description
1. Our Community	Our goal is to create vibrant, interconnected and inclusive communities. Murrindindi Vision 2030 supports a strong sense of pride and belonging across the shire. From arts programs, improved footpaths, on-going support of fire affected communities and new and upgraded recreational facilities we aim to put the pieces in place for healthy and active communities. We will achieve this vision through strong support programs and robust policy decisions.
2. Our Environment	Council will continue to look for ways to protect significant environmental values along with balancing the need to develop and manage our built environment. This will be achieved through leadership and cooperation with other agencies and community networks. Our Council will be recognised for its environmental practices as we look to balance our natural surrounds with our need to grow. We aim to achieve communities that are sustainable in the use of natural resources while developing planning policies that embrace and protect our rural landscapes.
3. Our Economy	A vibrant economy will attract people to our region and in turn will open further opportunities for business expansion and investment. This will increase employment prospects, social and cultural benefits and population growth. A key focus of our activities will be the further development and enhancement of educational and training options across the shire. While our attention will continue to be focused on a vibrant tourism and agricultural-based economy, we need to also advocate for improved telecommunications networks that will encourage diverse and entrepreneurial businesses opportunities to establish.
4. Our Council	By ensuring our long term financial sustainability, Council's priorities will be directed towards the implementation of the Murrindindi Vision 2030. Achieving the outcomes of this community-driven vision will be our strong advocacy to all levels of government on local needs and issues, the implementation of a master plan to grow the Murrindindi rate base through sound planning and support for economic development and the effective and efficient operation of the Council. By achieving this Murrindindi Shire will be a place of prosperity and opportunity.

2. Activities, initiatives and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2014/15 year and how these will contribute to achieving the strategic objectives specified in the Council Plan as set out in Section 1. It also includes a number of initiatives, major initiatives and service performance indicators. The Strategic Resource Plan (SRP) is part of and prepared in conjunction with the Council Plan. The relationship between these components of the Budget and the Council Plan, along with the link to reporting in the Annual Report, is shown below.



Source: Department of Transport, Planning and Local Infrastructure

2.1 Strategic Objective 1: OUR COMMUNITY

We will support and promote health and well being, social connectedness and community involvement.

Services

Business area	Description of services provided	Expenditure
		(Revenue) Net Cost \$'000
Aged & Disability Services	This Unit provides a range of services for the aged and people with disabilities including delivered and group meals, domestic support, personal care, social activities and outings, home maintenance and senior citizens clubs.	2,200 -1,877 323
Children & Family Services	This Unit provides family orientated support services including Maternal and Child Health, home and centre based childcare and youth support.	1,134 -685 449
Library Services	This Unit provides Libraries in Alexandra, Yea and Kinglake and the mobile library visits Marysville, Buxton, Eildon, Flowerdale and Strath Creek. The service caters for cultural, recreational and educational needs of residents and provides a focal point for the community to meet, relax and enjoy the facilities and services offered.	490 -142 348
Recreation Services	This Unit provides strategic planning to inform the development of recreation services and infrastructure and coordinates council services including recreation facilities, swimming pools, the mobile skate ramp, and all recreation responsibilities within the Municipality.	2050 -121 1,929

Service Performance Outcome Indicators

Service	Indicator	Performance Measure
Home and Community Care	Participation	Participation in HACC service (Percentage of the municipal target population that receive a HACC service) Participation in HACC service by CALD people (Percentage of the municipal target population in relation to CALD people that receive a HACC service)
Maternal and Child Health	Participation	Participation in MCH key ages and stages visits (Percentage of children attending the MCH key ages and stages visits) Participation in MCH key ages and stages visits by Aboriginal children (Percentage of Aboriginal children attending the MCH key ages and stages visits)
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)
Pool Facilities	Utilisation	Utilisation of pool facilities (The number of visits to pool facilities per head of municipal population)

2.2 Strategic Objective 2: OUR ENVIRONMENT

We will manage our natural and built environment in a responsible manner.

Services

Business area	Description of services provided	Expenditure
		(Revenue) Net Cost \$'000
Environmental Management	Manage the overall impact of council's impact on the environment including roadside biodiversity and weed mapping and pest, plant and animal programs.	270 <u>-42</u> 228
Waste Management Services	Provides kerb side rubbish and recycling collection, management of refuse recovery centres at Alexandra, Yea, Eildon Kinglake and Marysville and a landfill in Alexandra. The service also provides educational programs aimed at reducing the generation of waste. Any surplus from these operations is allocated to a reserve for future waste management works.	2,817 <u>-3,307</u> -490
Building Control	Provides statutory building services to the council and community including processing of building permits, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	376 <u>-239</u> 137
Local Laws	Facilitates a safer community through the provision of school crossing supervision, traffic management, domestic animal management, regulation and enforcement of local laws and community fire prevention.	334 <u>-141</u> 193
Development Approvals	Processes all planning applications, provides advice and makes decisions about development proposals which require a planning permit, as well as representing Council at the Victorian Civil and Administrative Tribunal ("VCAT") where necessary. The service also monitors the Murrindindi Planning Scheme as well as preparing major policy documents shaping the future of the shire. It also prepares and processes amendments to the Murrindindi Planning Scheme.	729 <u>-226</u> 503
Environmental Health	Protects the community's health and well being by coordinating food safety support programs and immunisation.	220 <u>-143</u> 77
Infrastructure Works	Council has a vast network of infrastructure assets including buildings, quarries, roads, bridges, drains, and footpaths. This expenditure provides for ongoing maintenance of Council's infrastructure assets.	12,875 <u>-5,324</u> 7,551
Parks & Gardens	Provide planning, development and maintenance to our public open space, road reserves and parks.	1,035 <u>0</u> 1,035
Emergency Services	Funding of Council's emergency services obligations	212 <u>-39</u> 173

Service Performance Outcome Indicators

Service	Indicator	Performance Measure
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were upheld in favour of the Council)
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)
Food safety	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)

2.3 Strategic Objective 3: OUR ECONOMY

We will support the sustainable growth of Murrindindi's businesses and the local economy.

Services

Business area	Description of services provided	Expenditure
		(Revenue) Net Cost \$'000
Tourism	Provides a framework for shire wide and cross council co-operation in visitor information services and destination marketing to maximise visitor numbers and economic yield.	331 -104 227
Economic Development	This Unit assists business investment and growth and facilitates opportunities for local residents to improve their education and skill levels and access local employment.	559 -229 330
Saleyards	This area covers the management and operations of the Yea Saleyards.	209 -338 -129

Service Performance Outcome Indicators

Service	Indicator	Performance Measure
Economic Development	Economic activity	Change in number of businesses (Percentage change in the number of businesses with an ABN in the municipality)

2.4 Strategic Objective 4: OUR COUNCIL

We will provide strategic leadership and effective governance that supports the aspirations of our community.

Services

Business area	Description of services provided	Expenditure
		(Revenue) Net Cost \$'000
Councillors	This includes the cost of Council elections, Council chambers, Mayor and Councillors' expenses and civic events.	355 0 355
Chief Executive and Executive Team	This area includes Chief Executive Officer and Executive Management Team and associated support which cannot be easily attributed to the direct service provision areas. Income relates to Victorian Grants Commission Annual Grant.	960 -2,723 -1,763
Communications and Publications	Communications and publications include a regular Mayor's Chair and Councillor Comment to keep residents informed of Council activities and what's happening across the shire. Regular radio spots are maintained and newsletters issued as well as annual reports and strategy documents.	316 -4 312
Community Service Administration	This includes general administration and the administration of Council's community properties.	443 -48 395
Financial Services	Includes the management of Council's finances, payment of salaries, accounts payable & receivable, raising and collection of rates and charges and valuation of properties throughout the municipality	1,033 -14,772 -13,739

Corporate Services	Provides statutory and corporate support services to council, including coordination of business papers for meetings of the Council and its committees and coordination of procurement. It is responsible for the provision of document and information management support services to Council, including compliance with statutory obligations under Freedom of Information, Public Records, Information Privacy and Local Government Acts.	604 <u>-143</u> 461
Organisational Development	Has a focus on management of risk and organisational well being and improving performance through the continuous development, improvement and implementation of our strategies, policies and procedures	313 <u>0</u> 313
Information Technology	Provides support, and maintains communications and computing systems, facilities and infrastructure to enable staff to deliver services in a smart, productive and efficient way.	570 <u>0</u> 570
Customer Services	This unit provides front counter services at Alexandra, Yea and Kinglake offices including reception, telephone, receipting of payments, connecting customers with relevant departments, customer request coordination, hall bookings etc.	489 <u>0</u> 489

Service Performance Outcome Indicators

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

2.5 Performance Statement

The service performance indicators detailed in the preceding pages will be reported on within the Performance Statement which is prepared at the end of the year as required by section 132 of the Act and included in the 2014/15 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in section 8) and sustainable capacity, which are not included in this budget report. The full set of prescribed performance indicators is audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the report of operations.

2.6 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Our Council	-13,514	4,177	17,691
Our Community	3,956	6,781	2,825
Our Economy	428	1,099	671
Our Environment	9,408	18,868	9,460
Total services and initiatives	278	30,925	30,647

3. Budget influences

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

3.1 Snapshot of Murrindindi Shire Council

Our shire is 60 to 90 minutes north east of Melbourne. Our amazing landscape includes beautiful National Parks and State Forests, fertile farming land, the scenic Goulburn River, Lake Eildon and abundant creeks and rivers.

Removed from the fast pace of big city living yet easily accessible from Melbourne and regional hubs, the shire promotes quality of life and a laidback lifestyle. The area has five key service centres in Alexandra, Eildon, Kinglake, Marysville and Yea that provides a range of businesses and facilities, educational hubs, medical services and a range of lifestyle choices and visitor accommodation.

These service centres are complemented by a number of diverse townships including: Acheron • Buxton • Cathkin • Castella • Flowerdale • Glenburn • Gobur • Highlands • Homewood • Kanumbra • Kinglake West • Koriella • Limestone • Molesworth • Murrindindi • Narbethong • Rubicon • Strath Creek • Taggerty • Terip Terip • Thornton • Toolangi • Woodbourne • Yarck.

Our history

The Wurundjeri and the Taungurung peoples are the traditional owners of the land known as the Murrindindi Shire.

European settlement followed Hume and Hovell's overland exploration in December 1824. Many local towns were established during the 1850s and 1860s after the discovery of gold.

The Murrindindi Shire Council was declared on 18 November 1994 by the amalgamation of the former municipalities of Alexandra and Yea, and the addition of parts of the former municipalities of Healesville, Broadford, Eltham, Whittlesea and Euroa.

On 7 February 2009, the Victorian bushfires claimed 95 lives in our shire and burned more than 1500 square kilometres (40 per cent of the shire). Our shire has shown amazing resilience to come back from this natural disaster and we have a community that continues to grow and prosper today.

Population

We have a small population in a large and diverse Shire. More than 80 per cent of our 13,058 population was born in Australia. Other common countries of birth include England 4.2 per cent, New Zealand 1.1 per cent, Germany 0.7 per cent, Scotland 0.6 per cent and Netherlands 0.6 per cent.

Ageing Population

Our highest proportion of the population (31.6 per cent) is aged between 45 and 64 and we are getting older. The percentage of those aged over 65 is expected to rise from 18.6 per cent in 2010 to 23.6 per cent in 2021, compared to the Victorian anticipated increase from 13.7 per cent to 20.2 per cent.

Employment

We have a strong workforce with around 54 per cent employed full time, 34 per cent employed part-time and 4.8 per cent unemployed which is below the state average for unemployment.

Our major employment sectors include management at 18 per cent, technicians and trades workers at 17 per cent, professionals at 15 per cent, labourers at 12 per cent and community and personal service workers at 12 per cent.

Those who have made the choice to live in Murrindindi Shire have at close hand all that a world class city has to offer while living in a special part of the world.

Agriculture, viticulture, horticulture and aquaculture are significant drivers of our economy as is our hospitality and tourism industry.

Our region supplies most of Australia's strawberry runner stock and 80 per cent of Australian trout stock. Our favourable climate conditions allow for the growing of stone fruits, berries and turf production. We also have a vibrant beef, sheep and grain industry.

Education also provides employment opportunities as does medical services and Local Government. With over a million visitors each year, our tourism sector is a key economic driver that provides eco-tourism opportunities through to luxury holiday stays.

3.2 External influences

Several factors outside Council's control have influenced the development of the 2014/15 Budget, as outlined in further detail below:

- Local Government Cost Index (LGCI) increases on goods and services associated with the provision of infrastructure, social and community services is forecast to be 3.5% for the 2014/15 year (typically 1.0% above CPI).
- Australian Average Weekly Earnings (AWE) growth for Public Sector full-time adult ordinary time earnings in the 12 months to May 2013 was 4.5% (ABS release 15 August 2013) which is in above Council's current Enterprise Bargaining Agreement. Council must renegotiate a new Agreement during the 2014/15 year as the current Agreement expires on 22 February 2015.
- Increases of 10% (or \$5.30 per tonne) in the levy payable to the State Government upon disposal of waste into landfill, resulting in additional waste tipping costs. The levy has increased from \$9 per tonne in 2008/09 to \$58.50 per tonne in 2014/15 (550% increase in 6 years).
- The Federal Government introduced the *Clean Energy Legislation (Carbon Tax Repeal) Bill 2013* and related bills to the House of Representatives on the 13th of November 2013, with the intention to abolish the carbon price from 1 July 2014.
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of the *Fire Services Property Levy Act 2012*.
- Murrindindi Shire Council has been seeking State Government financial assistance to help meet the substantial annual costs of \$1.8 million related to the new and gifted assets received by Council after the 2009 Bushfires. A commitment to provide necessary support has not yet been made to Council by the State Government.
- Funding received through Roads to Recovery has now been extended through to 2019. The funding allocations are based on the recommendations of State Local Government Grant Commissions. Councils can use the funding they receive to make urgent repairs and upgrades to their local road networks. The allocation for the 2014/15 budget is \$833,500.

3.3 Budget principles

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

- Existing fees and charges to be increased in line with CPI or market levels. A benchmarking exercise across the private and public sector was undertaken to ensure fees are comparable where appropriate;
- Grants to be based on confirmed funding levels;
- New revenue sources to be identified where possible;
- Service levels to be maintained at 2013/14 levels with the aim to use less resources with an emphasis on innovation and efficiency;
- Salaries and wage increases to be kept in line with the current Enterprise Bargaining Agreement;
- Construction and material costs to increase in line with the Local Government Cost Index;
- No new budget initiatives;
- Any employee-related proposals to be considered by Council on the merits of a business case;
- Real savings in expenditure and increases in revenue identified in 2013/14 to be preserved; and
- Operating revenues and expenses arising from completed 2013/14 capital projects to be included.

Although the budget was prepared on a "no new initiatives" basis, Council will continue to consider initiatives that are raised by the community that are supported by a strong business case.

3.4 Long term strategies

The budget includes consideration of a number of long term strategies and contextual information to assist Council to prepare the Budget in a proper financial management context. These include a Strategic Resource Plan for 2013/14 to 2016/17 (section 8.), Rating Information (section 9.) and Other Long Term Strategies (section 10.) including borrowings, infrastructure and service delivery.

4. Analysis of operating budget

This section analyses the operating budget including expected income and expenses of the Council for the 2014/15 year.

4.1 Budgeted income statement

	Ref	Forecast Actual 2013/14 \$'000	Budget 2014/15 \$'000	Variance \$'000
Total income	4.2	29,705	30,647	942
Total expenses	4.3	(32,416)	(30,925)	1,491
Surplus (deficit) for the year		(2,711)	(278)	2,433
Grants – capital non-recurrent	4.2.6	(3,317)	(2,521)	796
Contributions - non-monetary assets		0	0	0
Capital contributions - other sources	4.2.4	(333)	(50)	283
Adjusted underlying surplus (deficit)		(6,361)	(2,849)	3,512

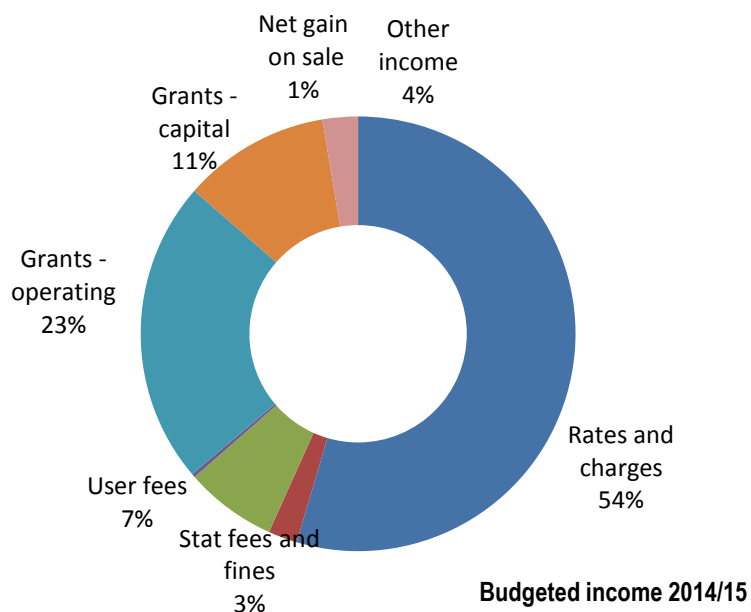
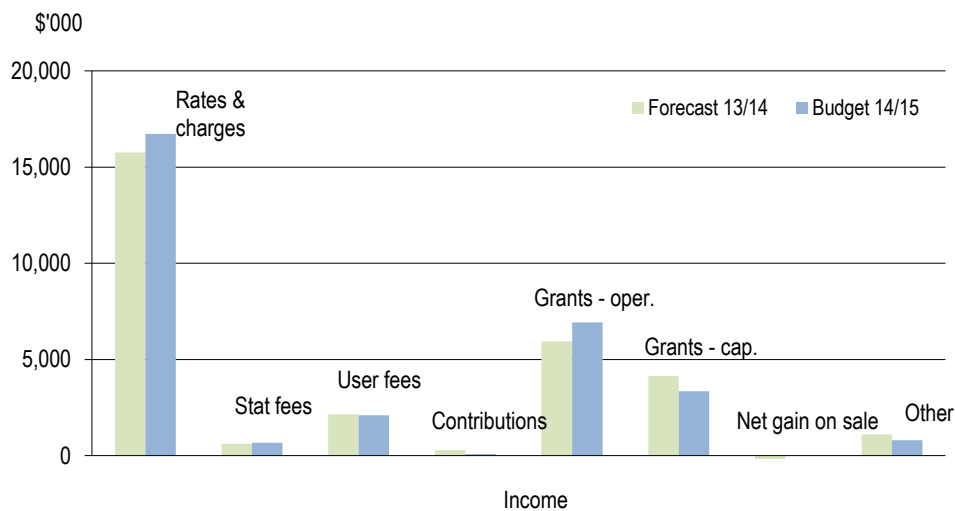
4.1.1 Adjusted underlying deficit (\$3.51 million increase)

The adjusted underlying result is the net surplus or deficit for the year achieved by Council. This value represents the standard operating result which is then adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources.

It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result. The adjusted underlying result for the 2014/15 year is a deficit of \$2.85 million which, whilst an improvement of \$3.51 million from the 2013/14 year, is still a shortfall in underlying results which are required for longer-term sustainability and details that Council is unable to fund its current service and capital works program without a reliance on already established cash reserves.

4.2 Income

Income Types	Ref	Forecast Actual 2013/14 \$'000	Budget 2014/15 \$'000	Variance \$'000
Rates and charges	4.2.1	15,763	16,721	958
Statutory fees and fines	4.2.2	620	662	42
User fees	4.2.3	2,141	2,093	(48)
Contributions - cash	4.2.4	294	83	(211)
Grants - operating	4.2.5	5,938	6,928	990
Grants - capital	4.2.6	4,150	3,354	(796)
Net gain on sale of assets	4.2.7	(310)	0	310
Other income	4.2.8	1,109	806	(303)
Total income		29,705	30,647	942



Source: Appendix A

4.2.1 Rates and charges (\$0.96 million increase)

It is proposed that general rate income be increased by 6.0% or \$0.96 million over 2014/15 to \$16.72 million. Supplementary rates are forecast to increase to \$0.13 million in 2014/15. Section 9. "Rating Information" includes a more detailed analysis of the rates and charges to be levied for 2014/15. Information on rates and charges specifically required by the regulations is included in Appendix B.

4.2.2 Statutory fees and fines (\$0.04 million increase)

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

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

4.2.3 User fees (\$0.05 million decrease)

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include separate schedules of charges for the use of community facilities and the provision of human services such as family day care and home care services. In setting the budget, the key principle for determining the level of user charges has been to ensure that increases are in accordance with market levels, and where appropriate, contribute as much to cost recovery as possible. Council also undertook a benchmarking exercise to ensure that fees for services in the Murrindindi Shire were appropriately matched with similar services across other small rural shires.

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

4.2.4 Contributions - cash (\$0.20 million decrease)

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

Contributions are projected to decrease by \$0.20 million due to the completion of a number of property developments within the municipality during the 2013/14 year.

4.2.5 Grants - operating (\$0.99 million increase)

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers and contributions from other parties towards property development costs. Overall, the level of operating grants has increased by 16.7% or \$0.99 million compared to 2013/14. A list of operating grants by type and source, classified into recurrent and non-recurrent, is included below.

Operating Grant Funding Type and Source	Forecast		
	Actual	Budget	Variance
	2013/14	2014/15	
	\$'000	\$'000	\$'000
Recurrent - Commonwealth Government			
Victorian Grants Commission - General Purpose	1,225	2,723	1,498
Victorian Grants Commission - Local Road	786	1,679	893
Aged & Disability	371	382	11
Children Services	322	442	120
Customer Services	4	4	0
Recurrent - State Government			
Aged & Disability	934	952	18
Children Services	149	152	3
Emergency Management	39	39	0
Environmental Health	11	12	1
Library Service	124	128	4
Local Laws	16	16	0
Total recurrent grants	3,981	6,529	2,548

Operating Grant Funding Type and Source	Forecast	Budget	Variance
	Actual	2014/15	
	2013/14	2014/15	
	\$'000	\$'000	\$'000
Non-recurrent - Commonwealth Government	-	-	-
Non-recurrent - State Government			0
Aged & Disability	38	0	(38)
Children Services	16	0	(16)
Community Development	195	125	(70)
Community Recovery	66	0	(66)
Development Approvals	5	0	(5)
Economic Development	217	95	(122)
Environmental Health	5	5	0
Environmental Management	50	42	(8)
Library Service	6	6	0
Natural Disaster Funding	400	0	(400)
Recreation Services	1	4	3
Youth Services	74	74	0
Other - Victorian Bushfire Appeals Fund			0
Assistance Package Funding	735	0	(735)
Community Development	149	48	(101)
Total non-recurrent grants	1957	399	(1,558)

4.2.6 Grants - capital (\$0.8 million decrease)

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall the level of capital grants has decreased by 19.1% or \$0.80 million compared to 2013/14 due mainly to the completion of specific funding for some large capital works projects. Section 6. "Analysis of Capital Budget" includes a more detailed analysis of the grants and contributions expected to be received during the 2014/15 year. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included below.

Capital Grant Funding Type and Source	Forecast	Budget	Variance
	Actual	2014/15	
	2013/14	2014/15	
	\$'000	\$'000	\$'000
Recurrent - Commonwealth Government			
Roads to Recovery	833	833	0
Recurrent - State Government	-	-	-
Total recurrent grants	833	833	0
Non-recurrent - Commonwealth Government	-	-	-
Non-recurrent - State Government			
Buildings	1167	294	-873
Roads	375	373	-2
Bridges	625	1000	375
Footpaths and Cycleways	314	314	0
Recreational, Leisure & Community Facilities	570	540	-30
Other - Victorian Bushfire Appeals Fund			0
Buildings	148	0	-148
Footpaths and Cycleways	118	0	-118
Total non-recurrent grants	3,317	2,521	-796
Total Capital Grant Funding	4,150	3,354	-796

4.2.7 Net gain on sale of assets (\$0.31 million decrease)

Proceeds from the sale of Council assets is forecast to be \$0 for 2014/15.

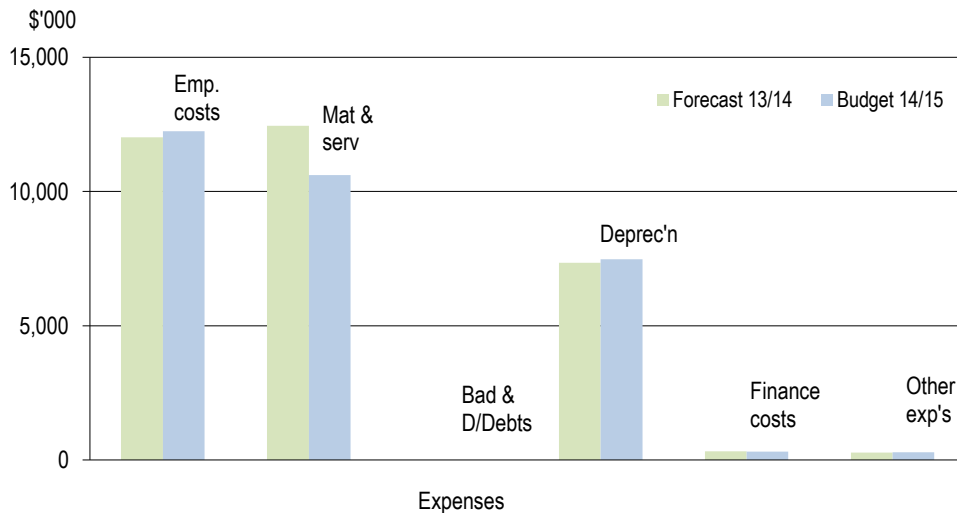
4.2.8 Other income (\$0.30 million decrease)

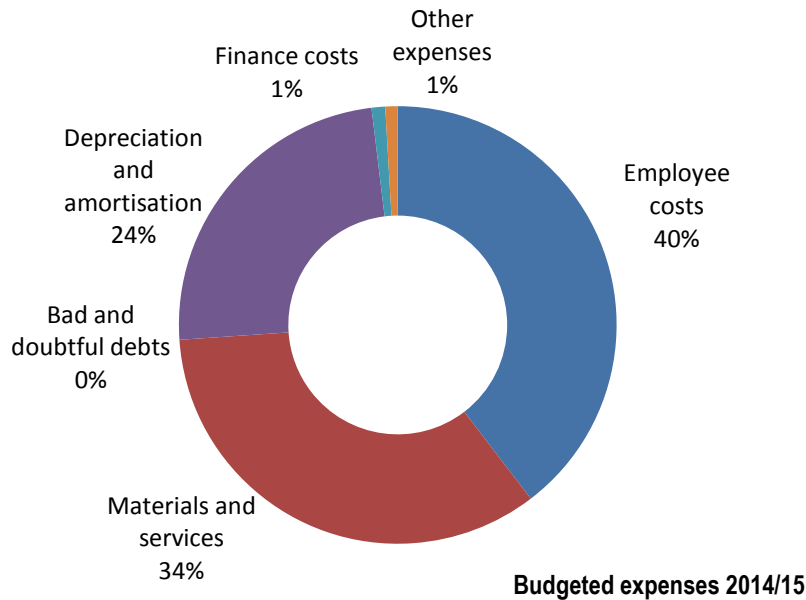
Other income relates to a range of items such as cost recoveries and other miscellaneous income items. It also includes interest revenue on investments and rate arrears.

Other income is forecast to increase by 27.3% or \$0.30 million compared to 2013/14. Interest on investments is forecast to decline compared to 2013/14, due to a forecast reduction in Council's available cash reserves during 2014/15 and lower interest rates. Interest on unpaid rates is forecast to remain steady in 2014/15 as Council continues to pursue long-overdue rates.

4.3 Expenses

Expense Types	Ref	Forecast	Budget	Variance
		Actual 2013/14 \$'000	2014/15 \$'000	\$'000
Employee costs	4.3.1	12,015	12,246	231
Materials and services	4.3.2	12,446	10,613	(1,833)
Bad and doubtful debts	4.3.3	0	0	0
Depreciation and amortisation	4.3.4	7,350	7,473	123
Finance costs	4.3.5	330	310	(20)
Other expenses	4.3.6	275	283	8
Total expenses		32,416	30,925	(1,491)





Source: Appendix A

4.3.1 Employee costs (\$0.23 million increase)

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

Employee costs are forecast to increase by 1.9% or \$0.23 million compared to 2013/14. This increase relates to three key factors:

- Council's current Enterprise Bargaining Agreement (EBA);
- Minimal increases in staff numbers in 2014/15, with a number of contracted positions scheduled to finish at 30 June 2014, or across the 2014/15 financial year. The full impacts of financial reductions following the Services Review that was undertaken across 2012/13 are now reflected in Council's operating levels and associated cost structure. Current staffing levels for Council are at 138 EFT, which is a decrease of 5.0% from the EFT levels reported in last year's SRP.
- Anticipated non EBA wages growth of 3.0% due mainly to small increases in Family Day Care and General Home Care costs in response to increased community demand for these services.

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

Department	Budget EFT	Staff Numbers
Corporate & Community Services	66.9	111.0
Infrastructure & Development Services	63.2	80.0
CEO, Executive Office & Economic Development	7.4	11.0
Total	137.5	202.0

4.3.2 Materials and services (\$1.83 million decrease)

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by 14.7% or \$1.83 million compared to 2013/14.

	Forecast	Budget	
Materials & Services Expenditure Type (\$'000)	2013-14	2014-15	Variance
Utilities	500	539	(39)
Contractors	8,375	7,444	931
Legal Expenses	276	200	76
Insurance	509	578	(69)
Materials	1,218	1,004	214
Contributions	643	553	90
Consultants	926	295	631
Total Materials & Services	12,447	10,613	1,834

4.3.3 Bad and doubtful debts

Bad and doubtful debts are not forecast to increase as Council pursues recovery of all rates that are currently outstanding.

4.3.4 Depreciation and amortisation (\$0.12 million increase)

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. The increase of \$0.12 million for 2014/15 is due mainly to the completion of the 2014/15 capital works program and the full year effect of depreciation on the 2013/14 capital works program. Refer to section 6. 'Analysis of Capital Budget' for a more detailed analysis of Council's capital works program for the 2014/15 year.

4.3.5 Finance costs (\$0.02 million decrease)

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

4.3.6 Other expenses (\$0.01 million increase)

Other expenses relate to rates and charges waived for charitable and not-for-profit organisations, Councillors' allowances and remuneration for auditors and audit committee members.

5. Analysis of budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2014/15 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

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

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

5.1 Budgeted cash flow statement

	Ref	Forecast Actual 2013/14 \$'000	Budget 2014/15 \$'000	Variance \$'000
Cash flows from operating activities	5.1.1			
<i>Receipts</i>				
Rates and charges		15,836	16,644	808
User fees and fines		3,813	3,325	(488)
Grants - operating		12,237	10,282	(1,955)
Grants - capital		0	0	0
Interest		554	342	(212)
Other receipts		0	0	0
		32,440	30,593	(1,847)
<i>Payments</i>				
Employee costs		(12,819)	(10,861)	1,958
Other payments		(11,843)	(12,135)	(292)
		(24,662)	(22,996)	1,666
Net cash provided by operating activities		7,778	7,597	(181)
Cash flows from investing activities	5.1.2			
Proceeds from sales of property, infrastructure, plant & equip		1,685	861	(824)
Repayment of loans and advances		0	0	0
Deposits		(253)	70	323
Payments for property, infrastructure, plant and equipment		(10,725)	(9,580)	1,145
Net cash used in investing activities		(9,293)	(8,649)	644
Cash flows from financing activities	5.1.3			
Finance costs		(269)	(246)	23
Proceeds from borrowings		500	500	0
Repayment of borrowings		(861)	(918)	(57)
Net cash used in financing activities		(630)	(664)	(34)
Net decrease in cash and cash equivalents		(2,145)	(1,716)	429
Cash and cash equivalents at the beg of the year		18,034	15,889	(2,145)
Cash and cash equivalents at end of the year	5.1.4	15,889	14,173	(1,716)

5.1.1 Operating activities (\$1.85 million increase)

The decrease in cash inflows from operating activities is due mainly to a \$1.96 million decrease in operating grants which is partially offset by the \$0.81 million increase in rates and charges that are generated through the 6.0% rating increase for 2014/15.

Non-cash items such as depreciation have been excluded from the Cash Flow Statement. The budgeted operating result is reconciled to budgeted cash flows available from operating activities as set out in the following table.

	Forecast		Variance
	Actual	Budget	
	2013/14	2014/15	
	\$'000	\$'000	\$'000
Surplus (deficit) for the year	(2,711)	(278)	2,433
Depreciation	7,350	7,473	123
Finance costs (Cash proportion)	269	246	(23)
Loss (gain) on sale of assets	310	0	(310)
Net movement in current assets and liabilities	2,560	156	(2,404)
Cash flows available from operating activities	7,778	7,597	(181)

5.1.2 Investing activities (\$0.64 million decrease)

The decrease in payments for investing activities represents the outcomes of the capital works expenditure disclosed in section 10 of this budget report. Proceeds from sale of assets are also forecast to decrease by \$0.82 million in 2014/15, as 2013/14 represented an above average year in asset sales, due to Council implementing recommendations from the Services Review.

5.1.3 Financing activities (\$0.03 million increase)

For 2014/15 the total of principal repayments on loans is \$0.92 million and finance charges is \$0.25 million.

5.1.4 Cash and cash equivalents at end of the year (\$1.72 million decrease)

Overall, total cash and investments is forecast to decrease by \$1.72 million to \$14.18 million as at 30 June 2015, reflecting Council's strategy of using cash reserves to renew existing infrastructure. This is consistent with Council's Strategic Resource Plan (see Section 8), which forecasts a need for prudent financial management with respect to the capital works program from 2014/15 onwards to balance future cash budgets.

5.2 Restricted and unrestricted cash and investments

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted cash flow statement indicates that Council is estimating at 30 June 2014 it will have cash and investments of \$14.18 million, which have been restricted as shown in the following table.

		Forecast		Variance
	Ref	Actual	Budget	
		2014	2015	
		\$'000	\$'000	\$'000
Total cash and investments		15,889	14,173	(1,716)
Restricted cash and investments				0
- Statutory reserves	5.2.1	(1,363)	(1,562)	(199)
- Discretionary reserves	5.2.2	(771)	(933)	(162)
- Cash held to carry forward capital works	5.2.3	(7,373)	(7,717)	(344)
Unrestricted cash and investments	5.2.4	6,382	3,961	(2,421)

5.2.1 Statutory reserves (\$1.56 million)

These funds must be applied for specified statutory purposes in accordance with various legislative requirements. While these funds earn interest revenues for Council, the funds are not available for other purposes. An example of this is funds held in reserve to prevent any liquidity issues should any future call be issued with regards to Council's defined benefits superannuation scheme.

5.2.2 Discretionary reserves (\$0.93 million)

These funds are shown as discretionary reserves as, although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes. The decisions about future use of these funds has been reflected in Council's Strategic Resource Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan. An example of this is funds held by Council from developer contributions, which will be used to fund open space development.

5.2.3 Cash held to fund carry forward capital works (\$7.72 million)

An amount of \$7.72 million is forecast to be held at 30 June 2015 to fund capital works budgeted but not completed in the 2013/14 and 2014/15 financial years. In addition, the majority of the \$0.93 million of cash forecast within discretionary reserves at 30 June 2015 relate to funding for future capital works. Section 6.2 contains further details on capital works funding.

5.2.4 Unrestricted cash and investments (\$3.96 million)

These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, unexpected short term needs and any budget commitments which will be expended in the following year such as grants and contributions. Council regards these funds as the minimum necessary to ensure that it can meet its commitments as and when they fall due without borrowing further funds.

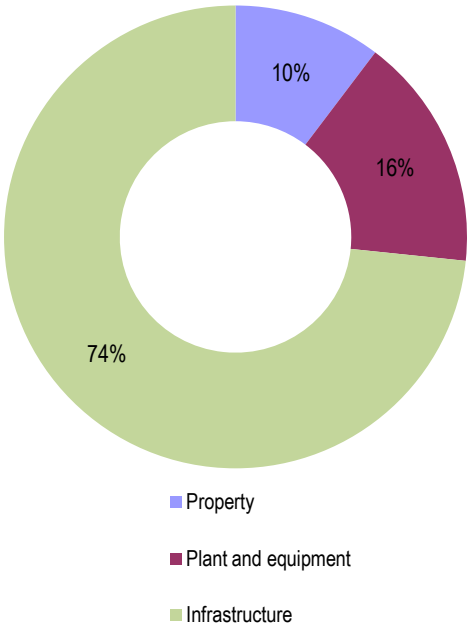
6. Analysis of capital budget

This section analyses the planned capital expenditure budget for the 2014/15 year and the sources of funding for the capital budget.

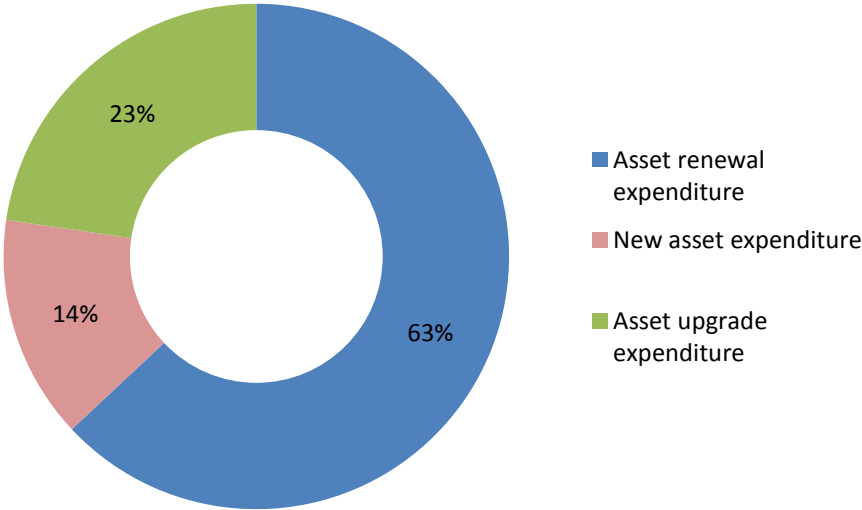
6.1 Capital works

Capital Works Areas	Ref	Forecast		Variance
		Actual 2013/14 \$'000	Budget 2014/15 \$'000	
Works carried forward	6.1.1			
Property				
Land & Improvements		0	0	0
Buildings		2,063	428	(1,635)
Total property		2,063	428	(1,635)
Plant and equipment				
Plant, machinery and equipment		0	279	279
Computers and telecommunications		100	47	(53)
Total plant and equipment		100	326	226
Infrastructure				
Roads		268	610	342
Bridges		238	0	(238)
Footpaths and cycleways		168	476	308
Drainage		100	0	(100)
Rec, leisure and community facilities		405	574	169
Parks, open space and streetscapes		0	0	0
Other infrastructure		0	0	0
Total infrastructure		1,179	1,660	481
Total works carried forward		3,342	2,414	(928)
New works				
Property	6.1.2			
Land & Improvements		5	0	(5)
Buildings		303	560	257
Building improvements		0	0	0
Total property		308	560	252
Plant and equipment	6.1.3			
Plant, machinery and equipment		1,181	979	(202)
Computers and telecommunications		348	171	(177)
Library books		92	89	(3)
Total plant and equipment		1,621	1,239	(382)
Infrastructure	6.1.4			
Roads		2,612	1,600	(1,012)
Bridges		1,197	1,795	598
Footpaths and cycleways		430	119	(311)
Drainage		569	50	(519)
Rec, leisure and community facilities		218	933	715
Waste Management		419	870	451
Other infrastructure		9	0	(9)
Total infrastructure		5,454	5,367	(87)
Total new works		7,383	7,166	(217)
Total capital works expenditure		10,725	9,580	(1,145)
Represented by:				
Asset renewal expenditure	6.1.5	5,550	6,037	487
New asset expenditure	6.1.5	3,803	1,370	(2,433)
Asset upgrade expenditure	6.1.5	1,372	2,173	801
Total capital works expenditure		10,725	9,580	(1,145)

Budgeted capital works 2014/15



Budgeted capital works 2014/15



Source: Appendix A. A more detailed listing of capital works is included in Appendix C.

6.1 Capital Works Commentary

6.1.1 Carried forward works from 2013-14 program (\$2.41 million)

At the end of each financial year there are projects which are either incomplete or not commenced which are primarily due to the timing of various grant funding applications. For the 2013/14 year it is forecast that \$2.41 million of capital works will be incomplete and be carried forward into the 2014/15 year. The more significant projects include the Yea Pool redevelopment (\$0.50 million), the Eildon Township Project (\$0.39 million) and community space projects (\$0.39 million).

New Works (2014-15 capital works program)

6.1.2 Property (\$0.56 million)

The property class comprises buildings and building improvements including community facilities, municipal offices, and other public buildings.

For the 2014/15 year, \$0.56 million will be expended on building and building improvement projects. The more significant projects include community building upgrades and renewal (\$0.23 million) and municipal office renewal (\$0.33 million).

6.1.3 Plant and equipment (\$1.24 million)

This asset class includes plant, machinery, equipment, computers, telecommunications, and library books.

For the 2014/15 year, \$1.24 million will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$0.97 million), upgrade and replacement of information technology (\$0.17 million) and library material purchases (\$0.09 million).

6.1.4 Infrastructure (\$5.37 million)

Infrastructure includes roads, bridges, footpaths and cycleways, drainage, recreation, leisure and community facilities, parks, open space and streetscapes, off street car parks and other structures.

For the 2014/15 year, \$1.60 million will be expended on road projects. The more significant projects include gravel roads resheeting, funded through Roads to Recovery projects (\$0.83 million), road sealing programs (\$0.49 million) and kerb & channel projects (\$0.11 million)

\$1.79 million will be expended on bridges. The most significant of these is the upgrade and renewal of the Ghin Ghin Bridge (\$1.59 million).

Recreation, leisure and community facilities expenditure of (\$0.93 million) has a spread across all swimming pools with a major renewal and upgrade project of (\$0.54 million) at the Yea Swimming Pool. This together with carried forward funding of (\$0.50 million) take the total project budget to (\$1.04 million).

\$0.87 million will be expended on waste management, mainly in the area of the Alexandra landfill.

Other infrastructure expenditure includes \$0.11 million on footpaths and cycleways and \$0.05 million on drainage.

6.1.5 Asset renewal (\$6.04 million), new assets (\$1.37 million) and upgrade (\$2.17 million)

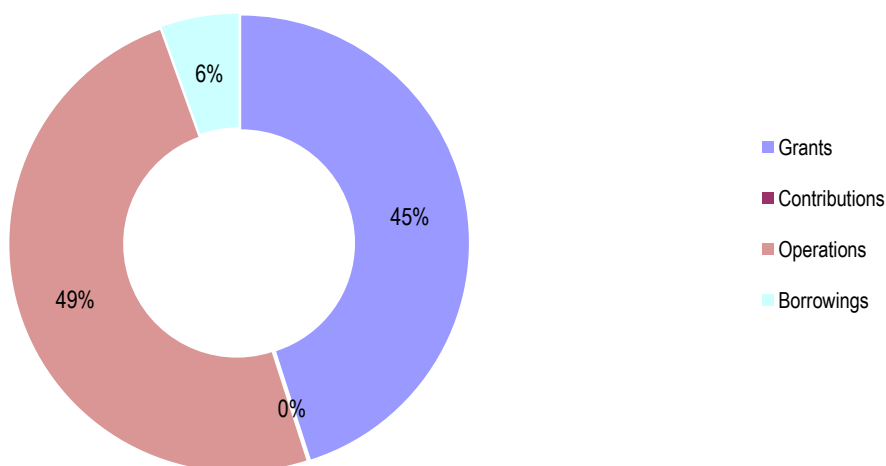
A distinction is made between expenditure on new assets, asset renewal and upgrade. Expenditure on asset renewal is expenditure on an existing asset that returns the service of the asset to its original capability. Expenditure on new assets will result in increased costs for future operation, maintenance and capital renewal.

The major projects included in the above categories, which constitute expenditure on new assets, are the ongoing cyclical replacement of various plant and vehicle (\$0.46 million), landfill cell construction (\$0.25 million) and the Kinglake Art History Walk (\$0.25 million).

6.2 Funding sources

Sources of funding	Ref	Forecast		Variance
		Actual 2013/14 \$'000	Budget 2014/15 \$'000	
Works carried forward				
Current year funding				
Grants		1,713	1,735	22
Contributions		308	0	(308)
Borrowings		0	0	0
Council cash				0
- operations		1,321	679	(642)
- proceeds on sale of assets		0	0	0
- reserve cash and investments		0	0	0
- unrestricted cash and investments		0	0	0
Total works carried forward	6.2.1	3,342	2,414	(928)
New works				
Current year funding				
Grants	6.2.2	3,095	2,373	(722)
Contributions		0	0	0
Borrowings	6.2.3	500	500	0
Council cash				0
- operations	6.2.4	3,680	3,832	152
- proceeds on sale of assets	6.2.5	108	461	353
- reserve cash and investments		0	0	0
- unrestricted cash and investments		0	0	0
Total new works		7,383	7,166	(217)
Total funding sources		10,725	9,580	(1,145)

Budgeted total funding sources 2014/15



Source: Appendix A

6.2 Funding Commentary

6.2.1 Carried forward works from 2013-14 capital works program (\$2.41 million)

At the end of each financial year there are projects which are either incomplete or not commenced which are primarily due to the timing of various grant funding applications. For the 2013/14 year it is forecast that \$2.41 million of capital works will be incomplete and be carried forward into the 2014/15 year. The more significant projects include the Yea Pool redevelopment (\$0.50 million), the Eildon Township Project (\$0.39 million) and the community space projects (\$0.39 million).

New Works (2014-15 capital works program)

6.2.2 Grants - Capital (\$2.37 million)

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Significant grants and contributions are budgeted to be received for the Ghin Ghin Bridge upgrade (\$1.00 million), Roads to Recovery projects (\$0.83 million), swimming pool infrastructure programs (\$0.54 million).

6.2.3 Council cash - borrowings (\$0.50 million)

As per the Council Plan, and in accordance with Council's fleet renewal policy, Council will undertake borrowings of \$0.50 million in 2014/15.

6.2.4 Council cash - operations (\$4.12 million)

Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$3.83 million will be generated from operations to fund the 2014/15 capital works program. This amount is funded by the cash generated from operating activities of \$7.60 million as set out in section 5.

6.2.5 Council cash - proceeds from sale of assets (\$0.46 million)

Proceeds from sale of assets includes motor vehicle and major plant sales in accordance with Council's plant replacement program of \$0.46 million.

7. Analysis of budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2013/14 and 2014/15. It also considers a number of key performance indicators.

7.1 Budgeted balance sheet

	Ref	Forecast		Variance \$'000
		Actual 2014 \$'000	Budget 2015 \$'000	
Current assets	7.1.1			
Cash and cash equivalents		15,889	14,173	(1,716)
Trade and other receivables		2,218	2,244	26
Financial assets		0	0	0
Other assets		380	400	20
Total current assets		18,487	16,817	(1,670)
Non-current assets	7.1.1			
Trade and other receivables		37	35	(2)
Property, infrastructure, plant and equipment		283,674	284,919	1,245
Total non-current assets		283,711	284,954	1,243
Total assets		302,198	301,771	(427)
Current liabilities	7.1.2			
Trade and other payables		2,417	2,418	(1)
Trust funds and deposits		485	555	(70)
Interest-bearing loans and borrowings		842	901	(59)
Provisions		3,015	3,135	(120)
Total current liabilities		6,759	7,009	(250)
Non-current liabilities	7.1.2			
Interest-bearing loans and borrowings		2,855	2,378	477
Provisions		1,577	1,656	(79)
Total non-current liabilities		4,432	4,034	398
Total liabilities		11,191	11,043	148
Net assets		291,007	290,728	(279)
Equity	7.1.4			
Accumulated surplus		124,251	123,482	(769)
Asset revaluation reserve		158,201	158,201	0
Other reserves		8,555	9,045	490
Total equity		291,007	290,728	(279)

Source: Appendix A

7.1.1 Current Assets (\$1.67 million decrease) and Non-Current Assets (\$0.43 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of six months or less. These balances are projected to decrease by \$1.71 million during the year mainly to fund the capital works program during the year.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are not expected to change significantly in the budget.

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

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc which has been built up by Council over many years. The increase in this balance is attributable to the net result of the capital works program, depreciation of assets and the sale of property, plant and equipment.

7.1.2 Current Liabilities (\$0.25 million increase) and Non-Current Liabilities (\$0.40 million decrease)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2013/14 levels.

Provisions include accrued long service leave, annual leave and other entitlements owed to employees.

Interest-bearing loans and borrowings are borrowings of Council. The Council is budgeting to repay loan principal of \$0.41 million over the year.

7.1.3 Working Capital (\$1.92 million decrease)

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

Council has also committed further current assets to specific and restricted purposes which are represented by statutory and discretionary reserves.

	Forecast		
	Actual	Budget	Variance
	2014	2015	
	\$'000	\$'000	\$'000
Current assets	18,487	16,817	1,670
Current liabilities	6,759	7,009	(250)
Working capital	11,728	9,808	1,920
Restricted cash and investment current assets			
- Statutory reserves	(1,363)	(1,562)	(199)
- Discretionary reserves	(771)	(933)	(162)
- Cash held to carry forward capital works	(7,373)	(7,717)	(344)
Unrestricted working capital*	9,594	7,313	1,559

* Unrestricted working capital may also be committed to completion of capital works carried forward from 2013-14. Refer to table 6.2 for funding of capital works carried forward from prior years.

7.1.4 Equity (\$0.28 million increase)

Equity is the accounting measure of Council's net assets and is made up of the following components:

- Asset revaluation reserve - an accounting measure which represents the difference between the most recently audited value of assets and their current valuations. No change is recorded in this budget.
- Other reserves are funds that Council wishes to separately identify as being set aside to meet a specific purpose for community assets in the future.
- Accumulated surplus is the value of all net assets less reserves that have accumulated over time. The decrease in accumulated surplus of \$0.77 million results directly from the operating surplus for the year.

8. Strategic resource plan and financial performance indicators

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

8.1 Plan development

The Local Government Act requires a SRP to be prepared describing both financial and non-financial resources (including human resources) for at least the next four financial years to achieve the strategic objectives in the Council Plan.

Council has prepared a SRP for the four years 2013/14 to 2016/17 as part of its ongoing financial planning to assist in adopting a budget within a longer term framework. The SRP takes the strategic objectives and strategies as specified in the Council Plan and expresses them in financial terms for the next four years.

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

- Establish a financial framework over the next 4 years to ensure Council's strategic objectives, as expressed in its Council Plan, are achieved
- Provide an assessment of the resources (financial and non-financial) required to accomplish the objectives and strategies included in the Council Plan (non-financial resources are assumed to include human resources and Council's asset base, which are all referred to in various parts of the SRP).
- Establish a basis to measure Council's adherence to its policies and strategies, and
- Assist Council to comply with sound financial management principles, in accordance with the Local Government Act (1989) and to plan for the long-term financial sustainability of the municipality

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

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

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

8.2 Financial resources

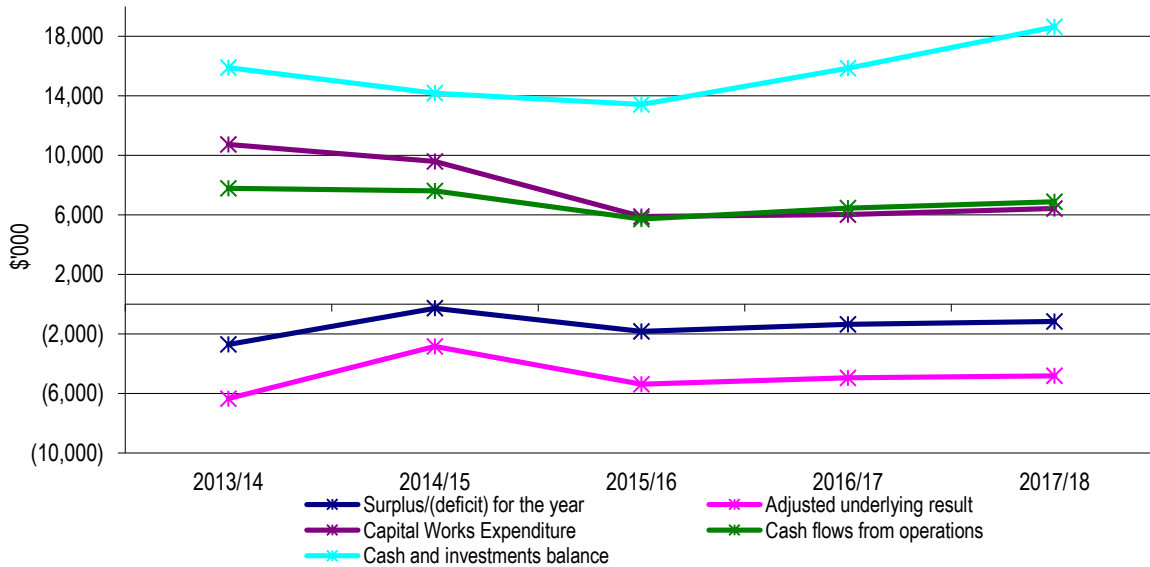
The following table summaries the key financial results for the next four years as set out in the SRP for years 2014/15 to 2017/18. Appendix A includes a more detailed analysis of the financial resources to be used over the four year period.

Indicator	Forecast	Budget	Strategic Resource Plan			Trend
	Actual		Projections			
	2013/14	2014/15	2015/16	2016/17	2017/18	+/-
	\$'000	\$'000	\$'000	\$'000	\$'000	
Surplus/(deficit) for the year	(2,711)	(278)	(1,839)	(1,366)	(1,171)	-
Adjusted underlying result	(6,361)	(2,849)	(5,391)	(4,966)	(4,820)	+
Cash and investments balance	15,889	14,173	13,419	15,848	18,628	+
Cash flows from operations	7,778	7,597	5,707	6,449	6,872	-
Capital works expenditure	10,725	9,580	5,877	6,006	6,415	-

Key to Forecast Trend:

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

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



The key outcomes of the Plan are as follows:

- **Financial sustainability (section 5)** - Cash and investments is forecast to increase over the four year period from \$15.89 million to \$18.63 million, as Council attempts to increase its reserves in order to manage the ongoing renewal gap
- **Rating levels (section 9)** – Rate increases are forecast over the four years at a consistent level of 6.0%, in accordance with the levels in the SRP. Again, this level was calculated on the assumption that further State Government assistance was required to address the renewal gap that exists, and without a commitment in this area in 2014/15, all areas of Council's financial performance will need to be reviewed.
- **Service delivery strategy (section 10)** – Service levels have been maintained throughout the four year period, subject to further review based on State Government financial assistance. The adjusted underlying result is in deficit over the next four year period, which gradually decreases as Council looks to return to an operating surplus around 2020/21.
- **Borrowing strategy (section 10)** – Borrowings are forecast to reduce from \$3.70 million to \$2.70 million over the four year period. This includes new borrowings of \$0.50 million per annum.
- **Asset Management strategy (section 10)** - Capital expenditure over the four year period will total \$25.46 million at an average of \$6.37 million.

8.3 Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators have been developed by State Government and form a key component of the new Local Government Performance Reporting Framework that is being introduced in the 2014/15 financial year. They provide a useful analysis of Council's financial position and performance and should be used in the context of the organisation's objectives.

Indicator	Measure	Notes	Forecast	Budget	Strategic Resource Plan			Trend
			Actual 2013/14		2014/15	Projections		
					2015/16	2016/17	2017/18	
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-22.9%	-10.1%	-12.2%	-9.0%	-7.6%	+
Liquidity								
Working Capital	Current assets / current liabilities	2	273.5%	239.9%	237.6%	236.1%	235.9%	o
Unrestricted cash	Unrestricted cash / current liabilities		94.4%	56.5%	54.3%	52.7%	49.7%	-
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	23.6%	19.6%	18.4%	17.2%	15.9%	-
Loans and borrowings	Interest and principal repayments / rate revenue		2.1%	1.9%	1.8%	1.8%	1.7%	o
Indebtedness	Non-current liabilities / own source revenue		22.6%	19.9%	18.5%	16.9%	16.2%	-
Asset renewal	Asset renewal expenditure / depreciation	4	74.7%	93.7%	84.7%	82.6%	77.5%	-
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	5	59.4%	59.6%	59.8%	59.9%	59.9%	-
Rates effort	Rate revenue / property values (CIV)	6	0.5%	0.5%	0.5%	0.5%	0.5%	o
Efficiency								
Expenditure level	Total expenditure / no. of assessments	7	\$3,412	\$3,255	\$3,353	\$3,454	\$3,557	+
Grant Efficiency	Specific purpose grants expended / Specific purpose grants received	8	83.7%	106.4%	100.0%	100.0%	100.0%	o
Rate revenue level	Residential rate revenue / No. of residential assessments	9	\$921	\$976	\$1,035	\$1,097	\$1,162	+
Workforce turnover	No. of resignations & terminations / average no. of staff		6.2%	5.0%	5.0%	5.0%	5.0%	o

Key to Forecast Trend:

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

Notes to indicators

1 Adjusted underlying result – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Improvement in financial performance is expected over the period, although continued losses means a greater reliance on Council's cash reserves or the need to increase debt to maintain current service levels.

2 Working Capital – The proportion of current liabilities represented by current assets. Working capital is forecast to decrease in 2014/15 year through utilisation of cash reserves to fund the capital program. The trend in later years is to remain steady at an acceptable level.

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

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

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

6 Rates effort - This indicator reflects the percentage of rates generated per the total capital improved value ("CIV") of all properties assessed across the Murrindindi Shire. Levels are consistent across forward projections.

7 Expenditure level - This indicator details the amount of total expenditure per rateable property located within the Shire.

8 Grant efficiency - This indicator measures the percentage of grant revenue expended within the same year that the grant is received. A level of greater than 100% represents that Council is expending grant funds carried forward from a previous financial year.

9 Rate revenue level - This indicator calculates the average rate revenue collected by Council for each assessment located within the Murrindindi Shire. This shows an increase of 6% which is in accordance with current projections in the SRP.

8.4 Non-financial resources

In addition to the financial resources to be consumed over the planning period, Council will also utilise non-financial resources, in particular human resources. A summary of Council's anticipated human resources requirements for the 2014/15 year is shown below and further detail is included in section 4.3.1 of this budget. A statement of Human Resources is included in Appendix A.

Indicator	Forecast		Strategic Resource Plan Projections		
	Actual 2013/14	Budget 2014/15	2015/16	2016/17	2017/18
Employee costs (\$'000)					
- Operating	12,015	12,246	12,736	13,245	13,775
- Capital	386	205	0	0	0
Total	12,401	12,451	12,736	13,245	13,775
Employee numbers (EFT)	138	138	138	138	138

9. Rating information

This section contains information on Council's past and foreshadowed rating levels along with Council's rating structure and the impact of changes in property valuations.

9.1 Rating context

In developing the Strategic Resource Plan ("SRP") (referred to in Section 8.), rates and charges were identified as an important source of revenue, accounting for 54% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the Murrindindi Shire community.

However, it has also been necessary to balance the importance of rate revenue as a funding source with community sensitivity to increases, particularly recent changes in property valuations and subsequently rates for some properties in the municipality. To ensure that deliberations about future rate increases have been made on an informed basis, analysis of Council's capital works requirements, operating costs and underlying SRP principles have been undertaken to determine the level of funding required.

9.2 Current year rate increase

It is predicted that the 2014/15 operating position will be impacted by wages, renewal costs and reductions in government funding. It will therefore be necessary to achieve future revenue growth while containing costs in order to achieve the operating position as set out in the SRP. Total contribution towards capital investment for the 2014/15 year is \$2.50 million less than the required level of infrastructure renewal and therefore, unless it can be increased, the renewal gap will continue to expand and accumulate.

In order to achieve these objectives while maintaining service levels and a strong capital expenditure program, the general rate will increase by a 6.0%, the municipal charge by 5.8%, the kerbside collection charge by 6.0% and the recycling charge by 6.0%. This will raise total rate and charges for 2014/15 of \$16.72 million, including \$0.13 million generated from supplementary rates.

In the absence of any further commitment of funds from the State Government, it will be necessary in the coming months to evaluate a range of potential measures that might be applied in the absence of additional financial support. To that end Council will be speaking with the community about these options which may include increasing rate levels, the introduction of differential rates, the sale or closure of assets, and reductions in services to address the long term financial sustainability.

9.3 Rating structure

Council has established a rating structure which comprises three key elements. These are:

- Property values, form the central basis of rating under the *Local Government Act 1989*
- A user pays component to reflect usage of certain services provided by Council
- A fixed municipal charge per property to cover some of other administrative costs of the Council.

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

Having reviewed the various valuation bases for determining the property value component of rates, Council has determined to apply a Capital Improved Value (CIV) basis on the grounds that it provides the most equitable distribution of rates across the municipality. There are currently no plans to change that basis, but Council is currently reviewing its rating structure, to be completed in 2014-15 with any outcomes to take effect in the 2015-16 financial year.

The existing rating structure comprises a general rate and one differential rate (Rural 1). These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Act. The Rural 1 rate is set at 75% of the general rate and is applied to any land that is not less than 40ha. Council also levies a municipal charge, a kerbside collection charge and a recycling charge as allowed under the Act.

The following table summarises the rates to be determined for the 2014/15 year. A more detailed analysis of the rates to be raised is contained in Appendix B "Statutory Disclosures".

Rate type	How applied	2013/14	2014/15	Change
General rates	Cents/\$ CIV	0.003286	0.003222	-1.95%
Commercial rates	Cents/\$ CIV	0.003286	0.003222	-1.95%
Rural 1 rates	Cents/\$ CIV	0.002464	0.002416	-1.95%
Rural 2 rates	Cents/\$ CIV	0.003286	0.003222	-1.95%
Municipal charge	\$/ property	\$274.00	\$290.00	5.84%
Kerbside collection charge	\$/ property	\$306.00	\$325.00	6.21%
Recycling charge	\$/ property	\$75.00	\$79.50	6.00%

Council is currently reviewing its Rating Strategy that will contain expanded information on Council's rating structure and the reasons behind its choices in applying the rating mechanisms it has used.

9.4 General revaluation of properties

During the 2013/14 year, a revaluation of all properties within the municipality was carried out and will apply from 1 January 2014 for the 2014/15 year. The outcome of the general revaluation has been a substantial change in property valuations throughout the municipality. Overall, property valuations across the municipal district have increased by 7.90%. Of this increase, residential properties have increased by an average of 6.63%, commercial properties by 9.45% and rural properties by 8.79%.

In view of the outcomes of the general revaluation of all properties within the Council's municipal district during the 2013/14 year and Council's current strategic priorities, Council has chosen not to make any changes to the existing rate differential. Total income from rates charges includes both a rate increase of 6% and an allowance of 1.0% for growth. This will be achieved by reducing the rate in the dollar as a result of the 7.90% increase in property valuations across the municipal district following the general revaluation.

10. Other strategies

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

10.1 Borrowings

In developing the SRP (see Section 8), borrowings was identified as an important funding source for capital works programs. Council has not changed its longer term financial strategy to contribute \$500k per annum over the life of the SRP as a source of funding for annual capital works. Lower than expected interest rates have allowed Council to source debt more economically.

The SRP includes the results of an analysis of Council's debt position against both State averages and small rural Council averages over a number of different indicators. It also shows the results of the 'obligations' indicators that are part of the prescribed financial reporting indicators. The outcome of the analysis highlighted that Council's current debt levels are well within reasonable parameters for a Council of this size and financial level.

For the 2014/15 year, Council has not changed its debt strategy that was proposed in the SRP. \$500k will be borrowed in 2014/15 to fund capital projects. The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2014.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2013/14	500	861	265	3,697
2014/15	500	918	242	3,279
2015/16	500	823	219	2,956
2016/17	500	659	215	2,797
2017/18	500	574	206	2,723

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

	2013/14 \$	2014/15 \$
Total amount borrowed as at 30 June of the prior year	4,058	3,697
Total amount to be borrowed	500	500
Total amount projected to be redeemed	(861)	(918)
Total amount proposed to be borrowed as at 30 June	3,697	3,279

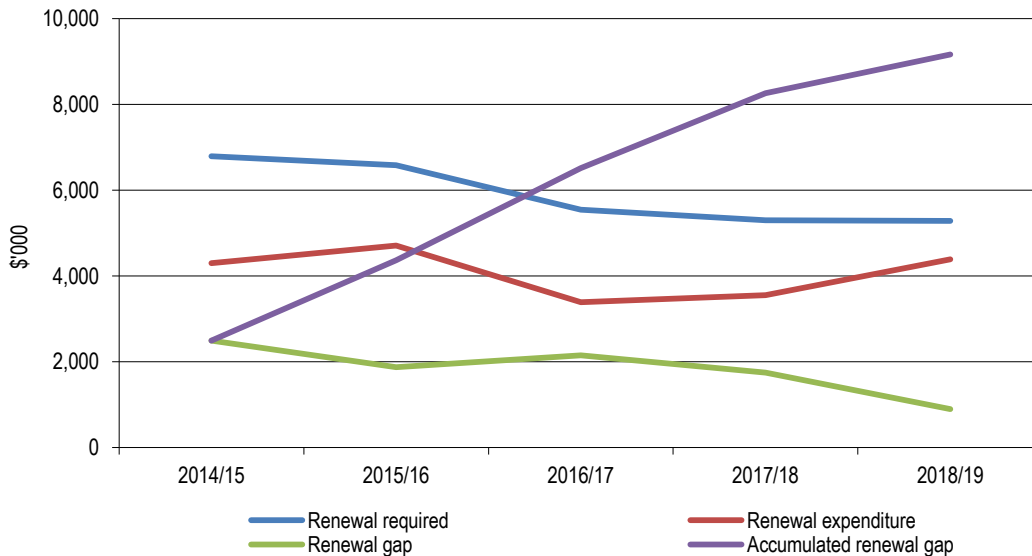
10.2 Asset Management

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

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

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

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



At present, Council is similar to most municipalities in that it is presently unable to fully fund asset renewal requirements identified as a part of its infrastructure operation management. While the Asset Management Strategy is endeavouring to provide a sufficient level of annual funding to meet ongoing asset renewal needs, the above graph indicates that in later years the required asset renewal is not being addressed creating an asset renewal gap. The increasing requirement of these renewal works that Council is required to fund over the coming years is the key rationale behind the request for further State Government assistance, as the value of this renewal gap has increased substantially since Council absorbed the ongoing costs associated with the new and gifted assets received post-2009 bushfires.

In reviewing the Asset Management Plans for the 2014/15 year, the following influences have had a significant impact:

- Managing the amount of cash and investment reserves to fund future capital expenditure programs.
- Environmental issues at the Alexandra Landfill requiring attention and the development of plans for expansion on the current site.
- Availability of significant Federal funding for upgrade of roads.

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

10.3 Service delivery

The key objectives in Council's SRP (referred to in Section 8.) which directly impact the future service delivery strategy are to maintain existing service levels and to achieve a breakeven operating result within five to six years. The rating information (see Section 9.) also refers to rate increases into the future of 6%, pending the outcome of Council's submission to State Government relating to the costs associated with the new and gifted assets received since the 2009 bushfires. With these key objectives as a basis, a number of internal and external influences has been identified through discussions with management which will have a significant impact on the scope and level of services to be provided over the coming years.

It is worth reiterating, that in the interests of financial responsibility and responsible forward planning, it will be necessary in the coming months to evaluate a range of potential measures that might be applied in the absence of additional financial support. To that end Council will be speaking with the community about these options which may include increasing rate levels, the introduction of differential rates, the sale or closure of assets, and reductions in services to address Council's long term financial sustainability. Council will also need to review the timeframes for upgrading and renewing existing infrastructure as well as reviewing the capital works program.

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

	2014/15 %
Local Government Cost Index	3.7
Consumer Price Index	2.5
Average Weekly Earnings	4.5
Engineering Construction Index	3.2
Non-residential Building Index	3.5
Rate increases	6.0
Property growth	1.0
Wages growth	4.5
Government funding	2.0
Statutory fees	2.0
Investment return	5.5

Appendices

The following appendices include voluntary and statutory disclosures of information which provide support for the analysis contained in sections 1 to 10 of this report.

This information has not been included in the main body of the budget report in the interests of clarity and conciseness. Council has decided that whilst the budget report needs to focus on the important elements of the budget and provide appropriate analysis, the detail upon which the annual budget is based should be provided in the interests of open and transparent local government.

The contents of the appendices are summarised below:

Appendix	Nature of information	Page
A	Budgeted Statements	58
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C	Capital works program	70
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Appendix A

Budgeted Statements

This appendix presents information in regard to the Budgeted Financial Statements and Statement of Human Resources.

At the end of each financial year Council is required to include in the Financial Statements in its Annual Report a comparison of actual income and expenditure compared with the income and expenditure in the financial statements in the Budget.

The appendix includes the following budgeted information:

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

Budgeted Comprehensive Income Statement

	Forecast Actual 2013/14 \$'000	Budget 2014/15 \$'000
Income		
Rates and charges	15,763	16,721
Statutory fees and fines	620	662
User fees	2,141	2,093
Contributions - cash	294	83
Contributions - non-monetary assets	0	0
Grants - Operating (recurrent)	3,981	6,529
Grants - Operating (non-recurrent)	1,957	399
Grants - Capital (recurrent)	833	833
Grants - Capital (non-recurrent)	3,317	2,521
Net gain on disposal of property, infrastructure, plant and equipment	(310)	0
Other income	1,109	806
Fair value adjustments for investment property	0	0
Share of net profits/(losses) of associated and joint ventures accounted for by the equity method	0	0
Total income	<u>29,705</u>	<u>30,647</u>
Expenses		
Employee costs	12,015	12,246
Materials and services	12,446	10,613
Bad and doubtful debts	0	0
Depreciation and amortisation	7,350	7,473
Finance costs	330	310
Other expenses	275	283
Total expenses	<u>32,416</u>	<u>30,925</u>
Surplus (deficit) for the year	<u>(2,711)</u>	<u>(278)</u>
Other comprehensive income		
Items that will not be reclassified to surplus or deficit:	0	0
Impairment of fire impacted infrastructure	0	0
Net asset revaluation increment /(decrement)		
Share of other comprehensive income of associates and joint ventures accounted for by the equity method	0	0
Comprehensive result	<u>(2,711)</u>	<u>(278)</u>

Budgeted Balance Sheet

	Forecast Actual 2014 \$'000	Budget 2015 \$'000
Assets		
Current assets		
Cash and cash equivalents	15,889	14,173
Trade and other receivables	2,218	2,244
Financial assets	0	0
Inventories	160	225
Other assets	220	175
Total current assets	18,487	16,817
Non-current assets		
Trade and other receivables	37	35
Investments in regional library corporation	0	0
Property, infrastructure, plant & equipment	283,674	284,919
Investment property	0	0
Intangible assets	0	0
Total non-current assets	283,711	284,954
Total assets	302,198	301,771
Liabilities		
Current liabilities		
Trade and other payables	2,417	2,418
Trust funds and deposits	485	555
Provisions	3,015	3,135
Interest-bearing loans and borrowings	842	901
Total current liabilities	6,759	7,009
Non-current liabilities		
Provisions	1,577	1,656
Interest-bearing loans and borrowings	2,855	2,378
Total non-current liabilities	4,432	4,034
Total liabilities	11,191	11,043
Net assets	291,007	290,728
Equity		
Accumulated surplus	124,251	123,483
Reserves	166,756	167,245
Total equity	291,007	290,728

Budgeted Statement of Changes in Equity

	Total \$'000	Accumulated Surplus \$'000	Revaluatio n Reserve \$'000	Other Reserves \$'000
2015				
Balance at beginning of the financial year	291,006	124,250	158,201	8,555
Adjustment on change in accounting policy	-	-	-	-
Comprehensive result	(278)	(278)	-	-
Net asset revaluation increment(decrement)	-	-	-	-
Impairment losses on revalued assets	-	-	-	-
Reversal of impairment losses on revalued assets	-	-	-	-
Transfer to reserves	-	(1,446)	-	1,446
Transfer from reserves	-	956	-	(956)
Balance at end of the financial year	290,728	123,482	158,201	9,045

Budgeted Statement of Cash Flows

	Forecast Actual 2013/14 \$'000 Inflows (Outflows)	Budget 2014/15 \$'000 Inflows (Outflows)
Cash flows from operating activities		
Rates and charges	15,836	16,644
Statutory fees and fines	0	0
User fees	3,813	3,325
Contributions - cash	0	0
Grants - operating	12,237	10,282
Grants - capital	0	0
Interest	554	342
Other receipts	0	0
Net GST refund / payment	0	0
Employee costs	(12,819)	(10,861)
Materials and consumables	(11,843)	(12,135)
External contracts	0	0
Utilities	0	0
Other payments	0	0
Net cash provided by operating activities	<u>7,778</u>	<u>7,597</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(10,725)	(9,580)
Proceeds from sale of property, plant and	1,685	861
Trust funds and deposits	(253)	70
Repayment of loans and advances	0	0
Net cash used in investing activities	<u>(9,293)</u>	<u>(8,649)</u>
Cash flows from financing activities		
Finance costs	(269)	(246)
Proceeds from borrowings	500	500
Repayment of borrowings	(861)	(918)
Net cash provided by (used in) financing activities	<u>(630)</u>	<u>(664)</u>
Net (decrease) increase in cash & cash equivalents	<u>(2,145)</u>	<u>(1,716)</u>
Cash and cash equivalents at beginning of the financial year	18,034	15,889
Cash and cash equivalents at end of the financial year	<u>15,889</u>	<u>14,173</u>

Budgeted Statement of Capital Works

	Forecast Actual 2013/14 \$'000	Budget 2014/15 \$'000
Property		
Land	5	0
Land improvements	0	0
Total land	5	0
Buildings	2,354	983
Building improvements	0	0
Leasehold improvements	0	0
Heritage buildings	12	5
Total buildings	2,366	988
Total property	2,371	988
Plant and equipment		
Plant, machinery and equipment	1,166	1,233
Fixtures, fittings and furniture	15	25
Computers and telecommunications	448	218
Heritage plant and equipment	0	0
Library books	92	89
Total plant and equipment	1,721	1,565
Infrastructure		
Roads	2,880	2,210
Bridges	1,435	1,795
Footpaths and cycleways	598	595
Drainage	669	50
Recreational, leisure and community facilities	623	1,507
Waste management	419	870
Parks, open space and streetscapes	0	0
Aerodromes	0	0
Off street car parks	0	0
Other infrastructure - Saleyards	9	0
Total infrastructure	6,633	7,027
Total capital works expenditure	10,725	9,580
Represented by:		
New asset expenditure	3,803	1,370
Asset renewal expenditure	5,550	6,037
Asset expansion expenditure	0	0
Asset upgrade expenditure	1,372	2,173
Total capital works expenditure	10,725	9,580

Budgeted Statement of Human Resources

	Forecast Actual 2013/14 \$'000	Budget 2014/15 \$'000
Staff expenditure		
Employee costs - operating	12,015	12,246
Employee costs - capital	386	205
Total staff expenditure	12,401	12,451
	EFT	EFT
Staff numbers		
Employees	138	138
Total staff numbers	138	138

Appendix B Rates and charges

This appendix presents information which the Act and the Regulations require to be disclosed in the Council's annual budget.

Rates and charges

1. Rates and charges

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

Type or class of land	2013/14 cents/\$CIV	2014/15 cents/\$CIV	Change
General rate for rateable residential properties	0.3286	0.3222	-1.95%
General rate for rateable commercial properties	0.3286	0.3222	-1.95%
Differential rate for rateable Rural 1 properties	0.2464	0.2416	-1.95%
General rate for rateable Rural 2 properties	0.3286	0.3222	-1.95%

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

Type or class of land	2013/14 \$	2014/15 \$	Change
Residential	5,063,974	5,323,184	5.1%
Commercial	524,551	565,451	7.8%
Rural 1	2,821,185	3,015,033	6.9%
Rural 2	2,384,919	2,542,854	6.6%
Total amount to be raised by general rates	10,794,629	11,446,522	6.0%

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

Type or class of land	2013/14 \$	2014/15 \$	Change
Residential	5,957	5,988	0.52%
Commercial	474	471	-0.63%
Rural 1	1,299	1,316	1.31%
Rural 2	1,753	1,727	-1.48%
Total number of assessments	9,483	9,502	0.20%

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

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

Type or class of land	2013/14 \$	2014/15 \$	Change
Residential	1,549,436,000	1,652,113,500	6.63%
Commercial	160,338,000	175,497,000	9.45%
Rural 1	1,145,288,000	1,247,944,000	8.96%
Rural 2	726,643,000	789,216,000	8.61%
Total value of land	3,581,705,000	3,864,770,500	7.90%

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

Type of Charge	Per Rateable Property 2013/14 \$	Per Rateable Property 2014/15 \$	Change
Municipal	274.00	290.00	5.84%

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

Type of Charge	2013/14 \$	2014/15 \$	Change
Municipal	2,508,373	2,654,660	5.83%

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

Type of Charge	Per Rateable Property 2013/14 \$	Per Rateable Property 2014/15 \$	Change
Kerbside collection (120 litre mobile garbage bin)	306.00	325.00	6.21%
Recycling (240 litre recycling bin)	75.00	79.50	6.00%
Total	381.00	404.50	6.17%

For the purposes of clarification of "defined properties" for garbage and recycling charges, defined properties for compulsory garbage and recycling charges are described as follows;

- all townships (residential)
- all townships and low density residential zones;
- all other residential properties within the area as defined previously by Council. (no change).

For Commercial properties 75% of the garbage charge & recycling charge will be waived upon production of satisfactory evidence to Council that an alternative commercial waste disposal arrangement is in operation.

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

Type of Charge	2013/14 \$	2014/15 \$	Change
Kerbside collection	1,840,590	1,951,087	6.00%
Recycling	453,036	476,285	5.13%
Total	2,293,626	2,427,372	5.83%

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

Type of Charge	2013/14 \$	2014/15 \$	Change
Rates and charges	15,596,628	16,528,554	5.98%
Agreement in lieu of rates (Power Station)	57,969	59,418	2.50%
Supplementary rates (pro-rata within the year)		133,030	1.00%
Total Rates & Charges	15,654,597	16,721,002	6.81%

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

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

- The making of supplementary valuations (2014/15: estimated \$133,030, 2013/14: \$124,325)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa; and
- Changes of use of land such that residential land becomes business land and vice versa.

2. Differential rates

2.1 Rates to be levied

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

- A general rate of 0.3222% (0.3222 cents in the dollar of CIV) for all rateable residential properties, commercial properties and Rural 2 properties; and
- A differential rate of 0.2416% (0.2416 cents in the dollar of CIV) for all rateable Rural 1 properties (75% of general rate).

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

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

2.2 Rural 1 Land

Rural 1 land is any rateable land, which is:

- Not less than 40 hectares in area; and
- shall include non-contiguous assessments within the Shire operating as a single farm enterprise.

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

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services;
- Provision of general support services; and
- Recognition of the capital intensive nature of farming within the Shire and limited access to some services.

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

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

Land covered by this classification is not affected by ward boundaries.

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

2.3 Rural 2 land

There is no rating differential for land classified as Rural 2 land. Rural 2 land is any rural land that does not meet the criteria for Rural 1 land and is between 4 and 40 hectares in size.

Appendix C Capital works program

This appendix presents a listing of the capital works projects that will be undertaken for the 2014/15 year.

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

- New works for 2014/15
- Works carried forward from the 2013/14 year.

Capital works program

For the year ending 30 June 2015

1. New works

Capital Works Area	Summary of funding sources				
	Project Cost \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
PROPERTY					
LAND	0	0	0	0	0
BUILDINGS					
New asset expenditure					
Community facilities: Yea Pioneer Reserve	4	0	0	4	0
Total new asset expenditure - buildings	4	0	0	4	0
Asset renewal expenditure					
Public Convenience Renewal - Rotary & Leckie Park, Alexandra	56	0	0	56	0
Municipal Offices - Alexandra	335	0	0	335	0
Alexandra Senior Citizens	48	0	0	48	0
UGFM Building, Alexandra	9	0	0	9	0
Yea Pre-School	7	0	0	7	0
House - 13 Webster St Alexandra	8	0	0	8	0
Alexandra Library	40	0	0	40	0
Other buildings	14	0	0	14	0
Total asset renewal expenditure - buildings	517	0	0	517	0
Asset upgrade expenditure					
Public Convenience Upgrade: Rotary Park, Alexandra	4	0	0	4	0
Alexandra Senior Citizens	30	0	0	30	0
Total asset upgrade expenditure - Buildings	34	0	0	34	0
TOTAL BUILDINGS	555	0	0	555	0
HERITAGE BUILDINGS					
Asset renewal expenditure					
Princess Alexandra Statue - refurbishment	5	0	0	5	0
Total asset renewal expenditure - Heritage buildings	5	0	0	5	0
TOTAL HERITAGE BUILDINGS	5	0	0	5	0
TOTAL PROPERTY	560	0	0	560	0

Capital Works Area	Summary of funding sources				
	Project	Council			
	Cost \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
PLANT AND EQUIPMENT					
PLANT, MACHINERY AND EQUIPMENT					
New asset expenditure					
Motor vehicles and plant	461	0	0	461	0
Total new asset expenditure - PM & E	461	0	0	461	0
Asset renewal expenditure					
Motor vehicles and plant	518	0	0	18	500
Total asset renewal expenditure - PM&E	518	0	0	18	500
TOTAL PLANT, MACHINERY & EQUIPMENT	979	0	0	479	500
COMPUTERS AND TELECOMMUNICATIONS					
Asset renewal expenditure					
Information technology: GIS	31	0	0	31	0
Information technology: PCs and servers	36	0	0	36	0
Information technology: Network infrastructure	29	0	0	29	0
Total asset renewal expenditure - IT	96	0	0	96	0
Asset upgrade expenditure					
Information technology: Asset system	45	0	0	45	0
Information technology: GIS	14	0	0	14	0
Information technology: PCs and servers	9	0	0	9	0
Information technology: Network infrastructure	7	0	0	7	0
Total asset upgrade expenditure - IT	75	0	0	75	0
TOTAL COMPUTERS & TELECOMM'S	171	0	0	171	0
LIBRARY BOOKS					
New asset expenditure					
Books: Product purchases	45	0	0	45	0
Total new asset expenditure - library books	45	0	0	45	0
Asset renewal expenditure					
Books: Product purchases	44	0	0	44	0
Total asset renewal expenditure - library books	44	0	0	44	0
TOTAL LIBRARY BOOKS	89	0	0	89	0

Capital Works Area	Project Cost \$'000	Summary of funding sources			
		Grants \$'000	Contributions \$'000	Council	
				Cash \$'000	Borrowings \$'000
ROADS					
New asset expenditure					
Road Safety - Street Lighting	41	0	0	41	0
Total new asset expenditure - roads	79	0	0	79	0
Asset renewal expenditure					
Sealed Roads	353	2	0	351	0
Bituminous Sealing	133	0	0	133	0
Shoulder Resheeting	50	0	0	50	0
Traffic devices	0	0	0	0	0
Street lighting	0	0	0	0	0
Traffic signals	0	0	0	0	0
Kerb & Channel	108	0	0	108	0
Gravel Road Re-sheeting	831	831	0	0	0
Parking	0	0	0	0	0
Traffic investigations	0	0	0	0	0
Total asset renewal expenditure - roads	1,475	833	0	642	0
Asset upgrade expenditure					
Road Safety - Pioneer Reserve carpark	5	0	0	5	0
Kerb & Channel	41	0	0	41	0
Total asset upgrade expenditure - roads	46	0	0	46	0
TOTAL ROADS	1,600	833	0	767	0
BRIDGES					
Asset renewal expenditure					
Ghin Ghin Bridge, Highlands	797	500	0	297	0
Moores Bridge, Flowerdale	30	-	0	30	0
Kangaroos Creek Culvert, Strath Creek	30	-	0	30	0
Homewood Hall Bridge, Homewood	12	-	0	12	0
Swamp Creek Bridge, Gobur	32	-	0	32	0
Various Bridge & Culvert Works	33	-	0	33	0
Total asset renewal expenditure - Bridges	934	500	-	434	-
Asset upgrade expenditure					
Ghin Ghin Bridge, Highlands	797	500	0	297	0
Moores Bridge, Flowerdale	20	-	0	20	0
Homewood Hall Bridge, Homewood	3	-	0	3	0
Swamp Creek Bridge, Gobur	8	-	0	8	0
Various Bridge & Culvert Works	33	-	0	33	0
Total asset upgrade expenditure - Bridges	861	500	-	361	-
TOTAL BRIDGES	1,795	1,000	-	795	-

Capital Works Area	Project Cost \$'000	Summary of funding sources			
		Grants \$'000	Contributions \$'000	Council	
				Cash \$'000	Borrowings \$'000
FOOTPATHS AND CYCLEWAYS					
New asset expenditure					
Footpath - Missing Links: Petchell St Yea	8	0	0	8	0
Total new asset expenditure - paths	8	0	0	8	0
Asset renewal expenditure					
Footpaths - renewal	63	0	0	63	0
Total asset renewal expenditure - paths	63	0	0	63	0
Asset upgrade expenditure					
Footpaths - upgrade	48	0	0	48	0
Total asset upgrade expenditure - paths	48	0	0	48	0
TOTAL FOOTPATHS AND CYCLEWAYS	119	0	0	119	0
DRAINAGE					
New asset expenditure					
Downey St, Alexandra	10	0	0	10	0
Duke & Matheson Sts, Yea	25	0	0	25	0
Total new asset expenditure - drainage	35	0	0	35	0
Asset upgrade expenditure					
Road drain: Shamrock St, Alexandra	15	0	0	15	0
Total asset upgrade expenditure - drainage	15	0	0	15	0
TOTAL DRAINAGE	50	0	0	50	0
RECREATIONAL, LEISURE AND COMMUNITY FACILITIES					
Asset renewal expenditure					
Rotary Park Alexandra- BBQ's	15	0	0	15	0
Terip Terip Tennis Courts	13	0	0	13	0
Playground Equipment - Moores Park Eildon	6	0	0	6	0
Alexandra Swimming Pool	17	0	0	17	0
Yea Swimming Pool	270	270	0	0	0
Eildon Swimming Pool	50	0	0	50	0
Marysville Swimming Pool	109	0	0	109	0
Shade Sails Renew & Repair - Swimming Pools	21	0	0	21	0
Timber Tramway Museum, Alexandra	50	0	0	50	0
Glenburn Community Centre	14			14	
Terip Terip Recreation Reserve Clubhouse	20	0	0	20	0
Total asset renewal expenditure - RL & CF	585	270	0	315	0
Asset upgrade expenditure					
Alexandra Swimming Pool	22	0	0	22	0
Yea Swimming Pool	270	270	0	0	0
Eildon Swimming Pool	22	0	0	22	0
Marysville Swimming Pool	9	0	0	9	0
Shade Sails Upgrade - Leckie Park, Alexandra	25	0	0	25	0
Total asset upgrade expenditure - RL&CF	348	270	0	78	0
TOTAL REC, LEISURE & COMM FACILITIES	933	540	0	393	0

Capital Works Area	Project Cost \$'000	Summary of funding sources			
		Grants \$'000	Contributions \$'000	Council	
				Cash \$'000	Borrowings \$'000
WASTE MANAGEMENT					
New asset expenditure					
Resource Recovery Centres	85	0	0	85	0
Landfill Cell Construction	246			246	
Total new asset expenditure - Waste	331	0	0	331	0
Asset renewal expenditure					
Resource Recovery Centres	62	0	0	62	0
Landfill - Fencing & Roadworks	43			43	
Total asset renewal expenditure - Waste	105	0	0	105	0
Asset upgrade expenditure					
Resource Recovery Centres	20	0	0	20	0
Landfill - Cell Construct & Leachate Management	414	0	0	414	0
Total asset upgrade expenditure - Waste	434	0	0	434	0
TOTAL WASTE MANAGEMENT	870	0	0	870	0
OTHER INFRASTRUCTURE					
New asset expenditure					
Total new asset expenditure - other structures	0	0	0	0	0
TOTAL OTHER STRUCTURES	0	0	0	0	0
TOTAL INFRASTRUCTURE	5,367	2,373	0	2,994	0
TOTAL NEW CAPITAL WORKS 2014/15	7,166	2,373	0	4,293	500
REPRESENTED BY:					
Asset renewal expenditure	4,342	1,603	0	2,239	500
New asset expenditure	963	0	0	963	0
Asset upgrade expenditure	1,861	770	-	1,091	-
TOTAL NEW CAPITAL WORKS 2014/15	7,166	2,373	0	4,293	500

2.Works carried forward from the 2013/14 year

Capital Works Area	Project Cost \$'000	Summary of funding sources			
		Grants \$'000	Contrib' s \$'000	Council Cash \$'000	Borrow' s \$'000
PROPERTY					
LAND					
BUILDINGS					
Asset renewal expenditure					
Community Space Projects	392	314	0	78	0
Public Convenience Renewal	15	0	0	15	0
Yea Shire Hall	13	0	0	13	0
Alexandra Senior Citizens	8	0	0	8	0
Total asset renewal expenditure - buildings	428	314	0	114	0
TOTAL BUILDINGS	428	314	0	114	0
TOTAL PROPERTY	428	314	0	114	0
PLANT AND EQUIPMENT					
PLANT, MACHINERY AND EQUIPMENT					
Asset renewal expenditure					
Major Plant & Machinery	254	0	0	254	0
Total asset renewal expenditure - PM&E	254	0	0	254	0
TOTAL PLANT, MACHINERY & EQUIPMENT	254	0	0	254	0
FIXTURES, FITTINGS AND FURNITURE					
New asset expenditure					
Pool capital equipment	25	0	0	25	0
Total new asset expenditure - F F & F	25	0	0	25	0
COMPUTERS AND TELECOMMUNICATIONS					
Asset renewal expenditure					
Information technology: PCs and servers	47	0	0	47	0
Total asset renewal expenditure - IT	47	0	0	47	0
TOTAL COMPUTERS & TELECOMM'S	47	0	0	47	0
TOTAL PLANT AND EQUIPMENT	326	0	0	326	0

Capital Works Area	Summary of funding sources				
	Project Cost \$'000	Grants \$'000	Contrib' s \$'000	Council	
				Cash \$'000	Borrow' s \$'000
INFRASTRUCTURE					
ROADS					
New asset expenditure					
Vegetation Projects	106	0	0	106	0
Total asset renewal expenditure - roads	106	0	0	106	0
Asset renewal expenditure					
Eildon Township Project	392	392	0	0	0
Traffic devices	0	0	0	0	0
Integrated transport plan	0	0	0	0	0
Total asset renewal expenditure - roads	392	392	0	0	0
Asset upgrade expenditure					
Yarck - Streetscape	20	0	0	20	0
Myers Creek Road - Upgrade TIRES Funding	92	79	0	13	0
Total asset upgrade expenditure - roads	112	79	0	33	0
TOTAL ROADS	610	471	0	139	0
FOOTPATHS AND CYCLEWAYS					
New asset expenditure					
Kinglake Ranges Art History Walk	250	250	0	0	0
Footpaths - Missing Links	26	0	0	26	0
Total asset renewal expenditure - footpaths	276	250	0	26	0
Asset upgrade expenditure					
Taggerty Walking Trail & Township Upgrade	200	200	0	0	0
Total asset upgrade expenditure - Paths	200	200	0	0	0
TOTAL FOOTPATHS AND CYCLEWAYS	476	450	0	26	0
RECREATIONAL, LEISURE AND COMMUNITY FACILITIES					
Asset renewal expenditure					
Yea Swimming Pool	500	500	0	0	0
Kinglake Memorial Park	14	0	0	14	0
Alexandra Scout Hall	60	0	0	60	0
Total asset renewal expenditure - RL&CF	574	500	0	74	0
TOTAL REC, LEISURE & COMM FACILITIES	574	500	0	74	0
WASTE MANAGEMENT	0	0	0	0	0
TOTAL INFRASTRUCTURE	1,660	1,421	0	239	0
TOTAL CARRIED FWD WORKS 2013/14	2,414	1,735	0	679	0
REPRESENTED BY:					
Asset renewal expenditure	1,695	1,206	0	489	0
New asset expenditure	407	250	0	157	0
Asset upgrade expenditure	312	279	0	33	0
	2,414	1,735	0	679	0

3. Summary

Capital Works Area	Summary of funding sources				
	Project	Council			
	Cost \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000
Asset renewal expenditure	6,037	2,809	0	2,728	500
New asset expenditure	1,370	250	0	1,120	0
Asset upgrade expenditure	2,173	1,049	-	1,124	-
TOTAL CAPITAL WORKS	9,580	4,108	0	4,972	500

Appendix D Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2014/15 year.

Fees & Charges - 2014-15	Ref	2013-14	2014-15
Administration Charges			
Photocopy Charges - A4 Black & White	Per copy	0.30	0.30
Photocopy Charges - A4 Black & White - double sided	Per double sided copy	0.60	0.60
Photocopy Charges - A4 Colour	Per copy	0.60	1.00
Photocopy Charges - A4 Colour - double sided	Per double sided copy	1.20	2.00
Photocopy - A3 Black & White	Per copy	0.60	0.60
Photocopy - A3 Black & White - double sided	Per double sided copy	1.20	1.20
Photocopy - A3 Colour	Per copy	1.20	2.00
Photocopy - A3 Colour - double sided	Per double sided copy	2.40	4.00
Photocopy - AO B&W Photocopies	Per copy	7.70	8.00
Photocopy - A1 B&W Photocopies	Per copy	6.60	6.80
Photocopy - A2 B&W Photocopies	Per copy	5.40	5.50
Photocopy Charges - Planning Photo A3	Per copy	1.00	1.00
Freedom of Information Request - Statutory (photocopying additional)	Per application	25.70	26.30
Freedom of Information - Search Charges	\$20.00 per hour	\$20 per hour	\$20 per hour
Freedom of Information requests - Supervision Charges	\$5.00 per qtr hour	\$5 per qtr hour	\$5 per qtr hour
Freedom of Information requests - B & W photocopy (A4)	Per copy	0.30	0.30
Sale of Yea History Book	Per book	31.00	31.00
General - Rates etc.			
Land Information Certificate Receipt	Per certificate	20.00	20.00
Streets & Open Space			
A frame sign	Per sign for 2 years	54.50	60.00
Assets & Development			
Drainage Point of Discharge information (BCA Scheduled fee)	Per information certificate	59.70	61.50
Works Maintenance Bonds (Refundable)		5% of Cost of works	5% of Cost of works
Checking Engineering Plans	Per application	0.75% of value of works	0.75% of value of works
Supervision Fees of Works	Per application	2.5% of value of works	2.5% of value of works
Municipal Roads <50kph			
Major Works (A)	Per application	256.80	264.60
Major Works (B)	Per application	64.20	66.20

Fees & Charges - 2014-15	Ref	2013-14	2014-15
Minor Works (A)	Per application	147.70	152.20
Minor Works (B)	Per application	64.20	66.20
Municipal Roads >50kph			
Major Works (A)	Per application	577.80	595.20
Major Works (B)	Per application	321.00	330.70
Minor Works (A)	Per application	147.70	152.20
Minor Works (B)	Per application	64.20	66.20
(A) On Roadway, shoulder or pathway			
(B) Not on Roadway, shoulder or pathway			
Driveway crossings and service connections are generally considered as minor works			
Building			
Domestic Building Applications:			
Dwellings additions / alterations			
Up to \$40,000	Per permit	430.00	473.00
Up to \$120,000 in value (4 inspections)	Per permit	-	
Up to \$153,000 in value (4 inspections)	Per permit	766.70	843.30
Over \$120,000 in value (4 inspections)	Per permit	-	
Over \$153,000 in value (4 inspections)	Per permit	\$cost / 200 + gst	\$cost/200 + gst
New Dwellings			
Up to \$200,000	Per permit	-	
Up to \$255,000	Per permit	1274.00	1401.40
Over \$200,000	Per permit	-	
Over \$255,000	Per permit	\$cost/200 + gst	\$cost/200 + gst
e.g. cost of works new dwelling \$250,000 / 200 = \$1,250 + gst + \$30 Lodgement fee + government levy			
Shed / Carport / Verandas	Per permit	429.50	470.00
Sheds over 50m2	Per permit	580.00	638.00
Swimming Pools	Per permit	580.00	638.00
Re-stumping	Per permit	290.00	319.00
Underpinning	Per permit	290.00	319.00
Demolition Permits			
- Dwellings	Per permit	300.00	330.00
- Commercial / Industrial up to 200m2	Per permit	580.00	638.00
Fences	Per permit	232.50	255.00
Commercial Building Applications:			
as per AIBS Guidelines 4 (\$cost / 2000 + V cost)			
e.g. cost of works \$250,000 / 2000 = \$125, V\$250,000 = \$500, \$125 + \$500 = \$625 x 4 = \$2,500 + GST + \$35.70 Lodgement fee + govt. levy		as per AIBS Guidelines 4(\$cost/2000 +Sart\$cost)	as per AIBS Guidelines 4(\$cost/2000 +Sart\$cost)
Construction value \$100,000	Per application	1611.39	1611.39
Construction value \$250,000	Per application	2760.00	2760.00
Building Commission's Operations Levy			
Domestic Building Permits - where value of works is greater than \$10,000	Levy per permit	0.128% of \$	0.128% of \$
Commercial Building Permits - where value of works is greater than \$10,000	Levy per permit	0.128% of \$	0.128% of \$
Extension of Time	Per application	190.00	196.00
Amendment to Permit	Per application	63.00 to 255.00	

Fees & Charges - 2014-15	Ref	2013-14	2014-15
Inspection of dwelling - relocation (plus deposit \$50.00)	Per application	405.00	417.00
Inspection Fees - expired permits - final certificate required	Per application	190.00	196.00
Copy of Plans- (Dwellings)	Per set	50.00	51.20
Copy of Plans- (Commercial/Industrial)	Per set	76.80	78.70
Building Permit Search Fee	Per search	70.00	71.70
Modification to siting requirements	Per application	235.00	235.00
Application to build over easement	Per application	190.00	196.00
Building Information Certificate	Per certificate	47.50	47.50
Solicitor's Inquiries	Per inquiry	47.50	47.50
Complex Property Inquiry - Commercial/Industrial	Per inquiry	76.50	76.50
Building Control Lodgement Fees (Domestic & Commercial)	Per lodgement	47.50	35.70
Health			
Septic Tank Fees domestic	Per permit	461.00	505.00
Septic Tank Alteration	Per permit	255.50	280.00
Septic Tank Fees commercial	Per permit	461.00	505.00
Food Premises Registration (New categories)			
Category 3	Per registration	151.00	166.00
Category 2	Per registration	268.00	295.00
Category 1	Per registration	337.00	370.00
Prescribed Accommodation Registration			
Level 1 - up to 25 beds	Per registration	127.00	140.00
Level 2 - 26 to 50 beds	Per registration	174.00	191.00
Level 3 - 51 to 74 beds	Per registration	233.00	256.00
Level 4 - 75 to 100 beds	Per registration	290.00	319.00
Level 5 - 101 to 125 beds	Per registration	349.00	384.00
Hair Dressers Registration	Per registration	151.00	166.00
Skin Penetration Registration	Per registration	151.00	166.00
Caravan Parks Registration - per site	Per site registration	2.60	3.25
Business Registration Transfers - Health	Per transfer	133.00	135.00
Inspections - Health	Per inspection	133.00	135.00
Flu shots to external organisations	Per shot	17.50	18.00
Local Laws			
Disabled Parking Permits	Per permit	5.60	6.10
Animal Impoundment Fees (Daily)			
Dog	Per dog	70.00	77.00
Dog (Concession owner)	Per dog	42.00	46.00
Cattle - first	Per head	76.00	84.00
Goats & Pigs	Per head	41.00	45.00
Horses	Per head	76.00	84.00
Sheep Pound	Per head	20.50	22.50
Each additional animal	Per head	3.10	3.40
Sustenance	Per head	17.40	19.00
All other animals (birds & poultry)	Per head	1.60	1.80
- sustenance	Per head	1.20	1.30
Animal Registrations			
Dog Tag Replacement Fee	Per tag	3.40	3.70

Fees & Charges - 2014-15	Ref	2013-14	2014-15
Cat Tag Replacement Fee	Per tag	3.40	3.70
New dog/cat registration - not desexed	Per dog/cat	108.00	119.00
New dog cat registration - not desexed (Concession)	Per dog/cat	54.00	59.00
Dog/cat Re-registration - not desexed or micro chipped	Per dog/cat	108.00	119.00
Dog/cat Re-registration - not desexed or micro chipped (Concession)	Per dog/cat	54.00	59.00
New Dog/cat Registration - Desexed and micro chipped	Per dog/cat	36.00	40.00
New Dog/cat Registration - Desexed and micro chipped (Concession)	Per dog/cat	18.00	20.00
Dog/cat Re-registration - Desexed or micro chipped	Per dog/cat	36.00	40.00
Dog/cat Re-registration - Desexed or micro chipped (Concession)	Per dog/cat	18.00	20.00
Guide dog registration & re-registration	Per dog	0.00	0.00
Restricted breeds/Declared Animals	Per animal	203.00	223.00
Planning Charges			
Advertising fee			
Public notice in paper (to be inserted by Council)	Per notice	122.00	126.00
Public notice on site (when erected for applicant)	Per notice	75.00	77.00
Admin. Charge	Per notice	37.00	38.00
Satisfaction Matters			
Satisfaction matters - As prescribed in regulation			
Assessing a Plantation Development Notice	Per assessment	128.50	132.00
Assessing a Timber Harvesting Plan	Per assessment	128.50	132.00
Subdivision Certification Fees			
Public Open Space Contributions		5% of land value	5% of land value
Preparation of Engineering Plans By Council	Per set	3.5% of works value	3.5% of works value
Planning Certificates			
Planning Certificates - As prescribed in regulation	Per certificate	18.20	18.20
Fast Tracking of Planning Certificates	Per certificate	36.40	36.40
Planning Fees			
Shed, tree removal	Per application	102.00	102.00
House \$10,000 - \$100,000	Per application	239.00	239.00
House > \$100,000	Per application	490.00	490.00
Building works \$10,001 - \$250,000	Per application	604.00	604.00
Building works >\$250,001 - \$500,000	Per application	707.00	707.00
Building works >\$500,001	Per application	815.00	815.00
2 lot subdivision	Per application	386.00	386.00
Other subdivision	Per application	781.00	781.00
Change in use	Per application	502.00	502.00
Creation of easement	Per application	404.00	404.00
Section 173 Agreements			
Administrative fee	Per agreement	121.50	121.50
Applicant must also pay the full cost of assessment of a Section 173 agreement by council's solicitors			

Fees & Charges - 2014-15	Ref	2013-14	2014-15
Planning Permit / Consent Fees			
Planning Consents	Per application	102.00	102.00
Extension of time for Planning Permit & Consents	Per application	130.00	130.00
Approval of Endorsed Plan/s	Per approval	130.00	134.00
Amendment of Endorsed Plan/s	Per amendment	130.00	134.00
Planning Permit / Consent archive search fee	Per item	70.00	72.00
Planning Scheme Amendments			
Amendments - As prescribed in regulations			
When an independent panel report is required, the proponent must pay full panel charges for the hearing and panel report			
Planning Enforcement			
Planning enforcement - As prescribed in regulation		704.20	704.20
Community Services			
Children's Services			
Family Day care - \$0.80 retained by Council per hour as administration fee.	Per child per hour	\$6.50-\$10.00	\$6.50 - \$10.00
Baby Capsule Loan Receipt - fee	Per item	30.00	30.00
Baby Capsule Loan Receipt - deposit	Per item	20.00	20.00
Community Bus rental per day			
- Not for Profit	Half day	66.50	90.00
- Not for Profit	Full day	112.00	125.00
- Business	Half day	-	n/a
- Business	Full day	-	n/a
Refundable Bond		50.00	50.00
HACC charges			
Cheviot Planned Activity Group			
- Low Income	Per service	7.10	7.30
- Medium Income	Per service	7.10	7.30
- High Income (Core)	Per service	12.60	12.80
- High Income (High Care)	Per service	17.70	18.00
Allied Health Support			
- Low Income	Per consultation	9.30	9.40
- Medium Income	Per consultation	14.20	14.50
- High Income (Core)	Per hour	93.80	95.60
Food Services (Meals)			
- Low Income	Per meal	8.50	8.70
- Medium Income	Per meal	8.50	8.70
- High Income	Per meal	15.50	15.15
Home Care			
- Low Income	Per hour	5.70	5.80
- Medium Income	Per hour	14.20	14.50
- High Income	Per hour	30.90	31.50
Property Maintenance			
- Low Income	Per hour	11.40	11.60
- Medium Income	Per hour	17.00	17.40
- High Income	Per hour	44.90	45.80
Personal Care			
- Low Income	Per hour	4.30	4.30
- Medium Income	Per hour	8.50	8.50
- High Income	Per hour	35.30	35.30

Fees & Charges - 2014-15	Ref	2013-14	2014-15
Respite Care			
- Low Income	Per hour	2.80	2.90
- Medium Income	Per hour	4.20	4.40
- High Income	Per hour	31.30	32.50
Respite Care in home overnight			
- Low Income	Per 10 hours	15.90	16.20
- Medium Income	Per 10 hours	20.25	20.65
- High Income	Per 10 hours	141.60	144.45
Nursing			
- Low Income	Per visit	3.50	3.60
- Medium Income	Per visit	30.60	31.90
- High Income	Per visit	85.90	87.60
Cheviot Program - Social Support		8.70	8.90
PRIVATE CLIENTS - AGED AND DISABILITY SERVICES			
Home Care, Personal Care and Respite Care			
Mon - Fri - 6am - 6pm	Per hour	43.05	43.90
Mon - Fri - outside above hours - and Saturday (first 2 hours)	Per hour	51.35	52.40
Mon - Fri - outside above hours - and Saturday (hours thereafter)	Per hour	60.50	61.70
Sunday all day	Per hour	67.40	68.75
Public Holidays	Per hour	70.60	72.00
Travel rate	Per hour	43.05	43.90
Travel cost	Per kilometre	1.33	1.36
Home Maintenance			
Mon - Fri 6am - 6pm	Per hour	57.20	58.35
Mon - Fri (outside above hours)	Per hour	62.20	63.45
Travel rate	Per hour	42.65	43.50
Travel cost	Per kilometre	1.42	1.45
Food Services (Meals)	Per meal	15.20	15.50
Cheviot Social Support			
- High	Per hour	22.15	22.60
- Core Meal	Per meal	15.20	15.50
Case Management	Per case	104.55	106.65
Swimming Pools			
Admissions			
Adults	Per adult	5.50	6.00
Children	Per child	4.50	5.00
Family	2 Adults + 1 or more children	11.00	17.00
Seasons Tickets *			
Senior	Per person	75.00	75.00
Junior / Concession	Per person	52.00	52.00
1 Adult and 1 Dependent Child		78.00	81.00
1 Adult and 2 or more Dependent Children		125.00	130.00
2 Adults with 1 or more Dependent Children		150.00	156.00
* Season Tickets for Public Hours Only			
Multi Pass- Adult	Per adult - 10 visits	36.00	36.00

Fees & Charges - 2014-15	Ref	2013-14	2014-15
Multi Pass- Child	Per child - 10 visits	29.00	29.00
School Fees			
Schools/all private hirers	Per hour	35.00	35.00
Hirers who require Lifeguard	Per hour	60.00	65.00
Public Hire Facilities			
Yea Shire Hall Hire (New Charging system)			
Commercial	Per 1/2 day	\$113.00	\$116.00
Commercial	Per Full day	\$226.00	\$233.00
Bond	Per rental period	\$226.00	\$233.00
Non commercial	1/2 day	\$57.00	\$59.00
Non commercial	Full day	\$114.00	\$118.00
Bond	Per rental period	\$114.00	\$118.00
Public Liability Insurance	Per hire	\$30.00	\$35.00
Yea Chambers (New Charging system)			
Commercial	Per 1/2 day	\$57.00	\$59.00
Commercial	Per Full day	\$114.00	\$118.00
Bond	Per rental period	\$114.00	\$118.00
Non commercial	Per 1/2 day	\$28.00	\$29.00
Non commercial	Per Full day	\$56.00	\$58.00
Bond	Per rental period	\$56.00	\$58.00
Public Liability Insurance	Per hire	\$30.00	\$35.00
Alexandra Shire Hall Charges			
Commercial	1/2 day	\$113.00	\$116.00
Commercial	Full day	\$226.00	\$233.00
Bond	Per rental period	\$226.00	\$233.00
Non commercial	1/2 day	\$57.00	\$59.00
Non commercial	Full day	\$114.00	\$118.00
Bond	Per rental period	\$114.00	\$118.00
Piano Hire Fee	Per hire	\$114.00	\$118.00
Public Liability Insurance - per session of Hire	Per hire	\$30.00	\$35.00
Library Charges			
Murrindindi Library - Photocopy Charges - A4 Black & White	Per copy	0.30	0.30
Murrindindi Library - Photocopy Charges - A4 Black & White - double sided	Per double sided copy	0.60	0.60
Murrindindi Library - Photocopy Charges - A4 Colour	Per copy	0.60	1.00
Murrindindi Library - Photocopy Charges - A4 Colour - double sided	Per double sided copy	1.20	2.00
Murrindindi Library - Photocopy - A3 Black & White	Per copy	0.60	0.60
Murrindindi Library - Photocopy - A3 Black & White - double sided	Per double sided copy	1.20	1.20
Murrindindi Library - Photocopy - A3 Colour	Per copy	1.20	2.00
Murrindindi Library - Photocopy - A3 Colour - double sided	Per double sided copy	2.40	4.00

Fees & Charges - 2014-15	Ref	2013-14	2014-15
Murrindindi Library - Inter Library Loan Fees (Non Academic Library)	Per item	10.00	10.00
Murrindindi Library - Academic Library Loan Fees	(\$10 + \$16.50) Per item	26.50	16.50
Murrindindi Library Overdue Fees	Per day per item	0.25	0.30
Murrindindi Library Reimbursement Lost Item	Per Item	Item cost	\$5 plus book cost
Murrindindi Library Internet Printing - A4 Black & white	Per page	0.30	0.30
Murrindindi Library Internet Printing - A4 colour	Per page	0.60	1.00
Murrindindi Library Internet Printing - A3 Black & white	Per page	0.60	0.60
Murrindindi Library Internet Printing - A3 Colour	Per page	1.20	2.00
Replacement Membership Cards	per Card		3.50
Value Added Library Programs (Holiday Activities)	per participant		Min \$2.00
Saleyards			
Yea Saleyard Agent Fees	Per head	0.40	0.45
Yea Saleyard Fees - Cow & Calf	Per head	8.20	9.00
Yea Saleyard Fees - Cattle	Per head	7.40	8.00
Yea Saleyard Fees - Bulls	Per head	9.00	10.00
Yea Saleyard Fees - Scanning	Per head	2.20	2.50
Yea Post Breeder Tags	Per head	30.00	33.00
Yea Non-Sale Day Fee (Private)	Per head	1.00	1.10
Yea Non-Sale Day Fee (Agent)	Per annum	250.00	250.00

WASTE

Waste direct to landfill (over weighbridge)			
Compacted Commercial / Business (Industrial) Waste (Direct to Landfill)	per tonne		145.00
Construction/Demolition material (Industrial) (direct to landfill)	per tonne		145.00
Commercial/Business (Industrial) Waste - general	per tonne		145.00
Residential/Municipal General Waste (direct to landfill)	per tonne		95.00
Concrete, masonry, rock (clean)	per tonne		95.00
Clean fill	per tonne		55.00
Asbestos cement sheet (direct to landfill) - wrapped - max 10m2 per day, no commercial disposal	per tonne		145.00
Account card replacement fee	per item		30.00
Transfer Station & Tipping Fees			
Shire Residents and Ratepayers			
Commercial/Business (Industrial) Waste - loose garbage	per cubic metre	84.00	95.00
Commercial/Business Waste (Industrial) - rubble	per cubic metre	84.00	95.00
Residential (Municipal) Waste – all kinds	per cubic metre	33.00	37.00
Loose Garbage Bags	per bag	5.00	5.00
Car Tyre	per cubic metre	8.00	8.00
Motor Cycle Tyre	each	4.00	4.00
4wd / Light truck tyre	each	10.00	10.00
Truck Tyre	each	25.00	26.00
Tractor Tyre	each	80.00	82.00
Earthmover Tyre	each	160.00	165.00
Tyre dirty	each	add \$4.00 per tyre	add \$4.00 per tyre

Fees & Charges - 2014-15	Ref	2013-14	2014-15
Tyre with rim	each	add \$4.00 per tyre	add \$4.00 per tyre
Greenwaste Cuttings	per cubic metre	13.00	13.00
Natural timber >25cm diameter	per metre	2.00	2.00
Comingled Recyclables (Commercial)	per cubic metre	10.00	15.00
Comingled Recyclables (Residential)	per cubic metre	0.00	0.00
Recycle Cardboard paper - commercial	per cubic metre	10.00	0.00
Recyclable Cardboard paper - Residential	per cubic metre	0.00	0.00
Waste Motor Oil	per litre	0.00	0.00
Domestic Gas Bottle - small	per bottle	6.00	6.00
Domestic Gas Bottle - medium	per bottle	8.00	8.00
Domestic Gas Bottle - large	per bottle	15.00	15.00
Plastic Chemical Containers - not eligible for "DrumMuster" collection (must still be clean) - less than 20 litres.	Per container	6.00	6.00
Plastic Chemical Containers - not eligible for "DrumMuster" collection (must still be clean) - more than 20 litres.	Per container	8.00	8.00
Mattress - any size	per item	25.00	25.00
Couch - 1 seat	per item	25.00	25.00
Couch - 2/3 seat	per item	35.00	35.00
White Goods	per item	0.00	0.00
Car Batteries	per item	0.00	0.00
Scrap Steel	per item	0.00	0.00
TV's, computers, peripherals	per item	0.00	0.00
Non-Shire Residents and Ratepayers			
Commercial/Business (Industrial) Waste - all kinds	per cubic metre	160.00	190.00
Residential (Municipal) Waste – all kinds	per cubic metre	65.00	70.00
Loose Garbage Bags	per bag	10.00	10.00
General garbage - 0.25m3- eg 240 lt bin	per cubic metre	17.00	19.00
General garbage - 1m3 - eg 6x4 trailer to water level	per cubic metre	65.00	70.00
General garbage - 2m3 - eg tandem trailer at water level	per cubic metre	130.00	140.00
Asbestos cement sheet (direct to landfill) - wrapped - max 10m2 per day, no commercial disposal	per square meter		Charge removed
Car Tyre	per cubic metre	11.00	11.00
Motor Cycle Tyre	each	7.00	7.00
4wd/ Light Truck Tyre	each	16.00	16.00
Truck Tyre	each	45.00	45.00
Tractor Tyre	each	102.00	102.00
Earthmover Tyre	each	182.00	182.00
Tyre dirty	each	add \$4.00 per tyre	add \$4.00 per tyre
Tyre with rim	each	add \$4.00 per tyre	add \$4.00 per tyre
Greenwaste	per cubic metre	25.00	27.00
Natural timber >25cm diameter	per metre	4.00	4.00
Recyclables (Commercial)	per cubic metre	14.00	15.00
Recyclables (Residential)	per cubic metre	13.00	13.00
Recyclables (Residential)	per bag		0.00
Waste Motor Oil	per litre	1.00	1.00
Domestic Gas Bottle - small	per bottle	10.00	10.00
Domestic Gas Bottle - medium	per bottle	15.00	15.00
Domestic Gas Bottle - large	per bottle	22.00	22.00

Fees & Charges - 2014-15	Ref	2013-14	2014-15
Plastic Chemical Containers - not eligible for "DrumMuster" (either unsuitable or unclean).	Per container	10.00	10.00
Plastic Chemical Containers - not eligible for "DrumMuster" (either unsuitable or unclean).	Per container	15.00	15.00
Mattress - any size	per item	50.00	50.00
Couch - 1 seat	per item	50.00	50.00
Couch - 2-3 seat	per item	70.00	70.00
White Goods	per item	0.00	0.00
White goods requiring refrigerant recovery	per item	0.00	15.00
Car Batteries	per item	0.00	0.00
Scrap Steel	per item	0.00	0.00
TV's, computers, peripherals	per item	0.00	0.00
Commercial collection charges			
Commercial garbage bin hire	per item	8.80	12.00
Commercial garbage bin per lift	per item	12.00	16.00
Commercial recycle bin hire	per item	8.80	12.00
Commercial recycle bin per lift	per item	9.00	10.00
Event bin charges			
Event bin delivery	per item	0.00	4.00
Event bin top hire	per item		0.00
Garbage bin - clear and remove	per item	12.00	16.00
Recycle bin - clear and remove	per item	12.00	10.00

Appendix E Glossary of Terms

Abbreviation	Term
"the Act"	Local Government Act 1989
ABN	Australian Business Number
CALD	Culturally and Linguistically Diverse
CEO	Chief Executive Officer
CIV	Capital Improved Value
Cr	Councillor
EBA	Enterprise Bargaining Agreement
EFT	Equivalent Full Time
ha	Hectares
HACC	Home and Community Care
MCH	Maternal and Child Health
SRP	Strategic Resource Plan
VCAT	Victorian Civil Administrative Tribunal