



Murrindindi Shire Council Budget Report – 2015/2016

Adopted by Council - 27 May 2015

This Budget Report has been prepared with reference to Chartered Accountants Australia and New Zealand “Victorian City Council Model Budget 2015/2016” a best practice guide for reporting local government budgets in Victoria.



This version of the Model Budget reflects the authorised version of the Local Government (Planning and Reporting) Regulations which were made in April 2014 following a public submission process. The new Regulations commenced operation on 18 April 2014.

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Mayor's introduction

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

Whilst Council is pleased to be able to present a Budget for the 2015-2016 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 insurance costs of the new and enhanced assets received through funding from the Victorian Bushfire Appeal and through Victorian Bushfire Reconstruction & Recovery Authority continue 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 sought State Government financial assistance to help meet the substantial annual costs of **\$1.76 million** related to these assets. Council also undertook an extensive Services Review in 2012 that achieved substantial savings to maximise efficiency and minimise costs to ratepayers, without impacting on service delivery to the community. Unfortunately, a commitment by the State Government has not been made to Council despite repeated submissions regarding the burden of these costs that have been placed on the whole community of the Murrindindi Shire following the most devastating natural disaster in our country's history.

Last year we indicated a range of potential measures that would be explored in the absence of additional financial assistance. These included increasing rate levels, the introduction of new differential rates, the transfer, closure or sale of assets, and reductions in services. Council has worked to engage the community in prioritising this range of options since last July. We have received valuable feedback in relation to the mix of options that the community would prefer Council to pursue and this has informed our direction and the actions we plan to undertake for the coming year.

These actions have been identified in the interests of financial responsibility and responsible forward planning and will provide a framework to support a sustainable Strategic Resource Plan and enable the development of responsible and accountable annual budgets. They comprise four strategic elements: the introduction of new differential rates; the reduction of financial support for a range of assets by transferring that support for those assets for which we have no responsibility to their own responsible body, and by the sale of appropriately identified assets; by transferring responsibility to community groups and committees for managing and maintaining community assets in order to give our communities a greater say in how community assets – their assets – are managed into the future; and the development of a policy in respect of asset renewal which identifies the extent to which renewal for identified assets is assessed as appropriate for their respective communities – reducing commitment to funding renewal at an appropriate level rather than the 100% currently projected will assist markedly in reducing financial pressure across the board.

The initiatives will be implemented with a transition period over the next two years to give time for the related identification and consultation to take place and for relevant agreements and policies to be completed. Council believes this framework will provide a structure for future sustainability and the potential for reduction in financial pressures without impacting on service delivery or the range of services offered.

As confirmed by the recently adopted rating strategy, the general rate increase has been kept in line with the level foreshadowed in Council's Strategic Resource Plan adopted last year and will increase by 6.0% in the 2015-2016 financial year. This is 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, the freeze on indexation of the Federal Assistance Grants and the further shifting of costs to local government from both the Commonwealth and State Governments. However, owners of vacant land and commercial or industrial properties will also be impacted by the introduction of the differential rates for these land categories recently adopted by Council. This rate level allows us to maintain existing service levels and continue to allocate additional funds to renew the Shire's infrastructure.

For 2015-2016, the Budget has identified total operating expenditure of **\$32.026 million** against forecast revenue of **\$30.412 million**, which will generate an operating deficit of **\$1.614 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 **\$2.02 million**, which is an **\$0.8 million** improvement on last year's budget.

The total Capital Works program will be **\$7.52 million**, of which **\$1.38 million** relates to projects estimated to be carried over from the 2014-2015 year.

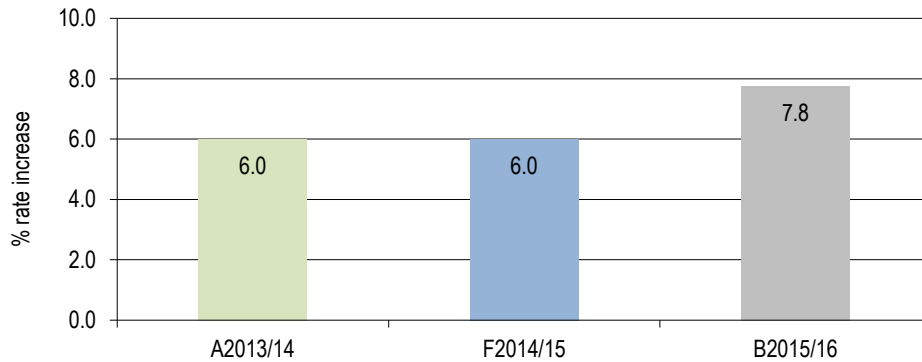
This budget was developed through a rigorous process of internal consultation and review and Council endorses it as financially responsible.

Cr Margaret Rae
Mayor

Chief Executive Officer's summary

Murrindindi Shire Council has prepared a Budget for the 2015-16 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.

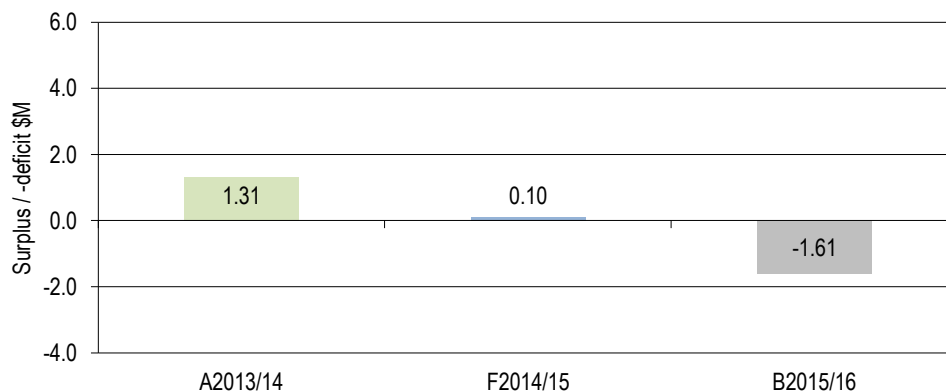
1. Rates



A = Actual F = Forecast B = Budget

It is proposed that the general rate increases by 6.0% for the 2015-16 year, raising total rates of **\$18.2 million**, including **\$0.14 million** generated from supplementary rates. This rate increase is in line with the level foreshadowed in Council's Strategic Resource Plan (SRP). Total rate increases also show the one-off introduction of the recently adopted Rating Strategy, which will impact vacant land and commercial/industrial properties respectively.

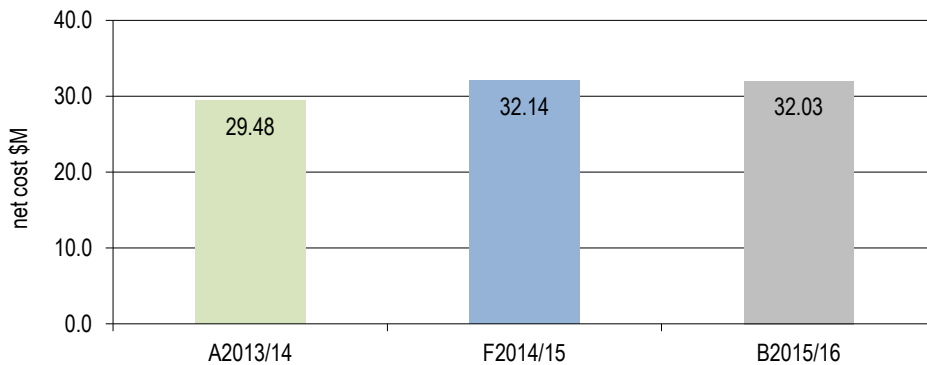
2. Operating result



The expected operating result for the 2015-16 year is a deficit of \$1.61 million. The adjusted underlying result, which excludes items such as non-recurrent capital grants is a deficit of \$2.02 million, which is an improvement compared to the \$2.95 million deficit for the 2014-15 forecast - refer to section 7 of the Chief Executive Officer's summary for further information.

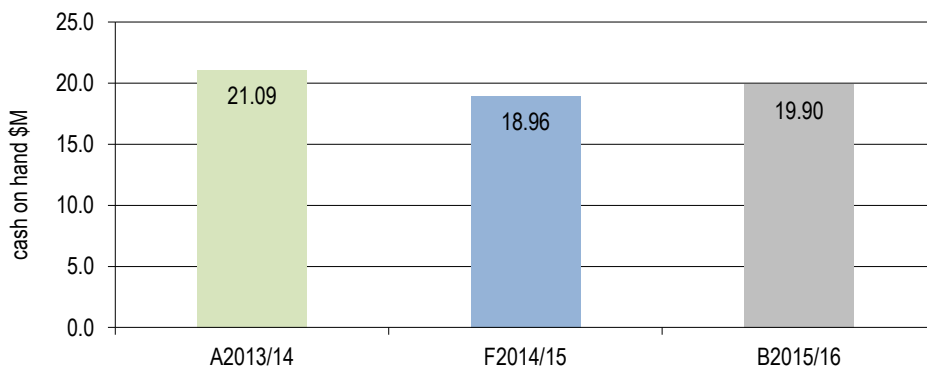
The deficit has arisen due to the costs associated with capital works that were extended from 2014-15 into 2015-16, as well as the cessation of a number of grant funding programs and the freezing of the Grants Commission funding provided by the Commonwealth. It is worth noting that the budget 2015-16 deficit is an improvement on the \$2.12 million deficit that was forecast previously in the Strategic Resource Plan (SRP).

3. Services



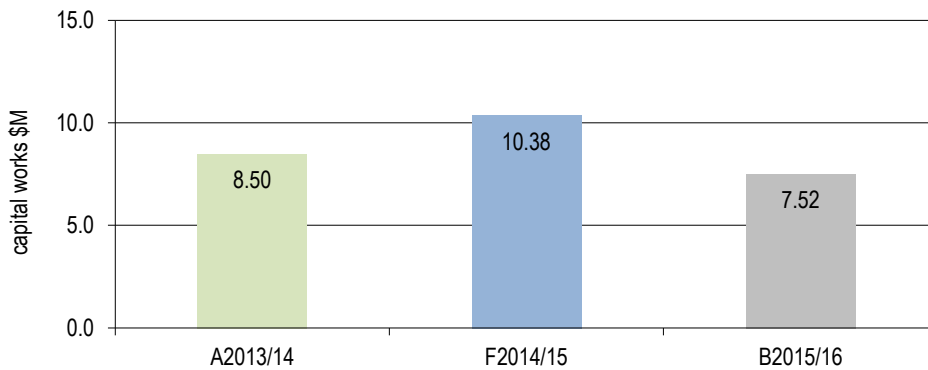
The cost of services delivered to the community for the 2015-16 year is expected to be **\$32.03 million** which is a slight decrease when compared to 2014-15. For the 2015-16 year, service levels have been maintained and a number of initiatives proposed, in addition to Council reviewing the costs and affordability of managing the renewal of its assets.

4. Cash and investments



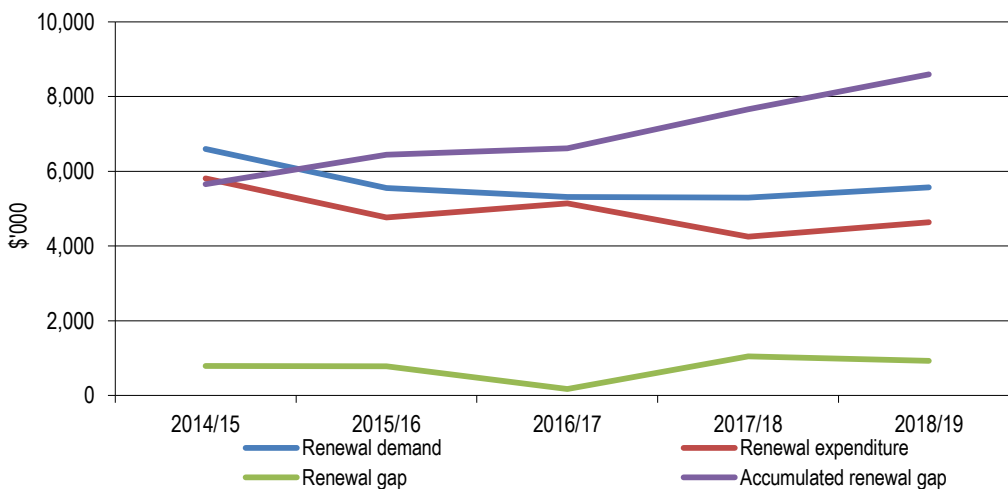
Cash and investments are expected to increase by \$0.94 million during the year to \$19.90 million by 30 June 2016. Council's ongoing challenge remains to grow its cash reserves in order to fund future renewal of Council assets to bridge the asset renewal gap which is estimated to grow by more than \$20.0 million over the life of the long term financial plan. It should be noted that the 2013-14 cash balances were inflated due to unexpected Fire Services Levies that were paid on 30 June 2014, that were only briefly held by Council before payment to the State Revenue Office.

5. Capital works

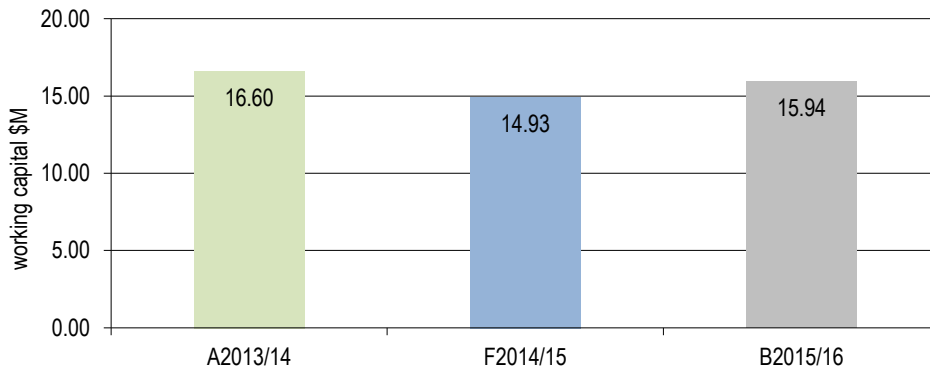


The capital works program for the 2015-16 year is expected to be **\$7.52 million** of which \$1.38 million relates to projects which will be carried forward from the 2014-15 year. Of the \$7.52 million of capital funding required, \$1.97 million will come from Commonwealth and State government grants, a **\$2.13 million** reduction compared to this year's forecast, **\$0.5 million** from Council borrowings, with the balance of **\$5.04 million** from cash generated through Council revenues. The capital expenditure program has been set and prioritised based on a rigorous process of review that has enabled Council to assess the 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.

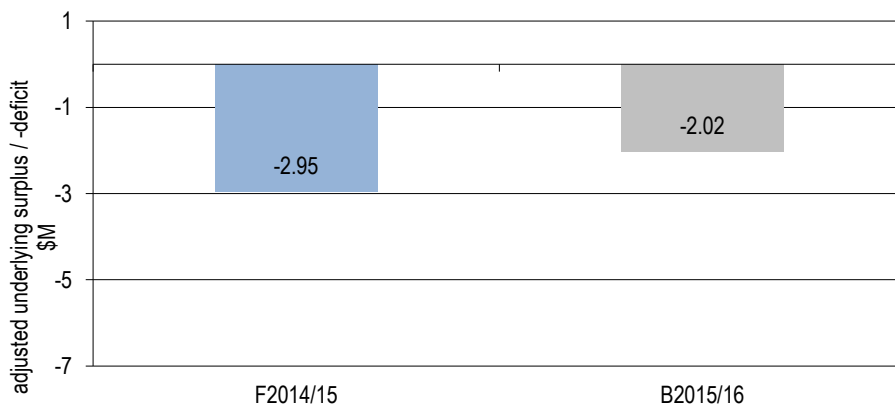


6. Working Capital



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 increase in 2015/16 as Council retires debt and grows its cash reserves to fund future renewal responsibilities.

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 2015/16 Budget shows a \$0.93 million improvement in the adjusted underlying result of Council, although a \$2.02 million deficit is still anticipated to be recorded for the 2015-16 financial year. A high level Strategic Resource Plan for the years 2013-14 to 2016-17, which incorporates longer-term financial planning for the next 10 years has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan, which is reviewed annually, 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 ongoing work with the community in how we go about addressing the funding shortfall.

It is important to note that Council's funding position and asset management is only one part of a much larger story. Other challenges that face us include a significant freeze on the quantum of our Federal Assistance Grant and the future introduction of some form of rate capping as well as changing demographic patterns and demands on service provision. Our long term Strategic Resource Plan seeks to set a framework by which we can manage these over the term of the plan. This will give us time to work with the State Government and other stakeholders to improve business, education and lifestyle opportunities for our current communities and for those we would like to see join us and thereby assist in growing our rate base.

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 document.

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 the *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 2015/16 budget is for the year 1 July 2015 to 30 June 2016. 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 2016 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 October and November. A draft consolidated budget is then prepared and various iterations are considered by Council at informal briefings during January, February and March. A 'proposed' budget is prepared in accordance with the Act and submitted to Council in April 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 30 June 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:

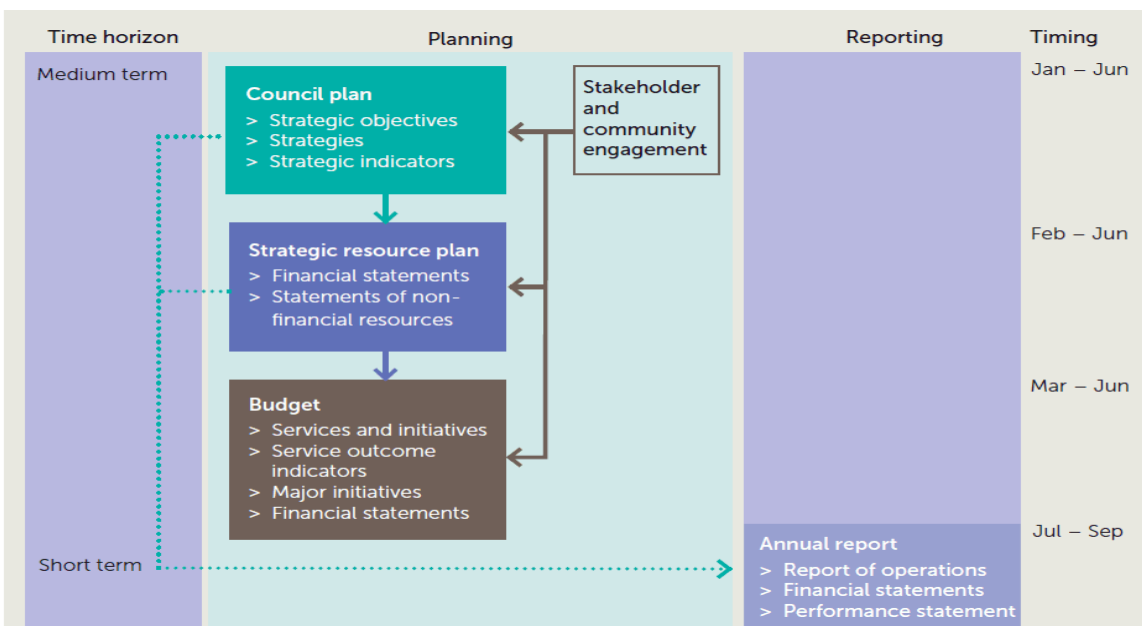
| Budget process | Timing |
|--|---------|
| 1. Officers update Council's long term financial projections | Oct-Nov |
| 2. Officers prepare operating and capital budgets | Oct-Jan |
| 3. Councillors consider draft budgets at informal briefings | Jan-Mar |
| 4. Proposed budget submitted to Council for approval | 08-Apr |
| 5. Public notice advising intention to adopt budget | 14-Apr |
| 6. Budget available for public inspection and comment | 14-Apr |
| 7. Public submission process undertaken | Apr-May |
| 8. Submissions period closes (28 days) | 14-May |
| 9. Submissions considered by Council/Committee | 20-May |
| 10. Budget and submissions presented to Council for adoption | 27-May |
| 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 2015-16 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 Environment, Land, Water and Planning (Formerly the 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.

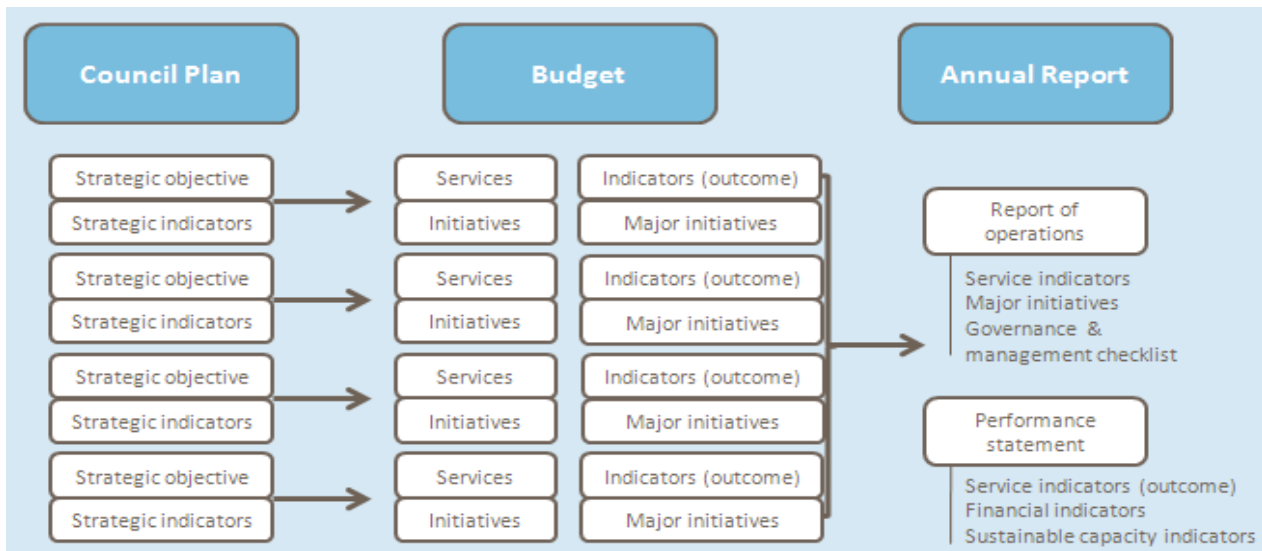
1.3 Strategic objectives

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 Council | By ensuring our long term financial sustainability, Council's priorities will be directed towards the implementation of the Murrindindi Vision 2030. The outcomes of this community-driven vision will be achieved by 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. 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. |
| 3. 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. |
| 4. 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 agriculture-based economy, we need to also advocate for improved telecommunications networks that will encourage diverse and entrepreneurial businesses the opportunity to establish and grow. |

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 2015-16 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 Environment, Land, Water and Planning (Formerly the Department of Transport, Planning and Local Infrastructure)

2.1 Strategic Objective 1: OUR COUNCIL

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

Services

| Service 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. | 357 0 357 |
| 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. | 942 <u>-2,698</u> -1,756 |
| 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 media releases issued as well as annual reports, strategic documents and the provision of Council's website. | 325 <u>-5</u> 320 |
| Community Service Administration | This includes general administration and the administration of Council's community properties. | 433 <u>-10</u> 423 |

| Service area | Description of services provided | Expenditure (Revenue) Net Cost \$'000 |
|----------------------------|--|--|
| 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. | 1,068 <u>-16,240</u> -15,172 |
| Corporate Services | Provides statutory and corporate support services to Council, including the coordination of business papers for meetings of Council and its committees and the coordination of Council's procurement. It is also 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. | 646 <u>-138</u> 508 |
| 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. | 358 <u>0</u> 358 |
| 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. | 604 <u>0</u> 604 |
| 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, as well as the provision of a number of other civic services. | 495 <u>0</u> 495 |
| Asset Rationalisation | Proposed sale of Council Assets: proceeds from sales (\$1.590 million) offset against the carrying value of the assets held on Council's balance sheet (\$2.215 million) Nett loss of (-\$0.625 million). Assets are valued on Council's balance sheet at fair value less accumulated depreciation. Revenue is based on market valuation of what sales of these assets may achieve. It should be noted one of the long term effects of asset rationalisation is the reduction of Council's future operational and renewal costs. In the short term, there is also the benefit of a one off injection of cash from sale, plus the possibility of the property becoming a rateable assessment. | 0 <u>625</u> 625 |

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) |

2.2 Strategic Objective 2: OUR COMMUNITY

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

Services

| Service area | Description of services provided | Expenditure (Revenue) Net Cost \$'000 |
|----------------------------|---|--|
| Aged & Disability Services | This service area provides a range of services for the aged and people with disabilities including delivered and group meals, domestic support, | 2,412 <u>-2,091</u> |

| | | |
|----------------------------|--|--------------------------------------|
| | personal care, social activities and outings, home maintenance and senior citizens clubs. | 321 |
| Children & Family Services | This service area provides family orientated support services including Maternal and Child Health, home and centre based childcare and youth support. | 1,356 <u>-874</u> 482 |
| Library Services | This service area 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. | 492 <u>-153</u> 339 |
| Recreation Services | This service area 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. | 2,203 <u>-118</u> 2,085 |

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) |

2.3 Strategic Objective 3: OUR ENVIRONMENT

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

Services

| Service 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. | 277 -3 274 |
| Waste Management Services | Provides kerbside rubbish and recycling collection, management of refuse recovery centres at Alexandra, Yea, Eildon Kinglake and Marysville and landfill operations in Alexandra. The service also provides educational programs aimed at reducing the generation of waste and the promotion of recycling initiatives. Any surplus generated from these operations is allocated to a reserve for future waste management works. | 3,133 -3,620 -487 |
| 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. | 388 -244 144 |
| 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. | 326 -139 187 |
| 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. | 752 -219 533 |
| Environmental Health | Protects the community's health and well being by coordinating food safety support programs and immunisation. | 217 -135 82 |
| Infrastructure Works | Council has a vast network of infrastructure assets including buildings, roads, bridges, drains, and footpaths. This expenditure provides for ongoing maintenance of Council's infrastructure assets. | 12,636 -3,718 8,918 |
| Parks & Gardens | Provide planning, development and maintenance to our public open space, road reserves and parks. | 1,088 0 1,088 |
| Emergency Services | Funding of Council's statutory emergency services obligations | 330 -99 231 |

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) |

2.4 Strategic Objective 4: OUR ECONOMY

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

Services

| Service 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. Council is also the responsible authority for the Yea and Marysville Caravan Parks. | 354 -135 219 |
| Economic Development | This service assists business investment and growth and facilitates opportunities for local residents to improve their education and skill levels and access local employment as well as the provision of the Advancing Country Towns project, of which the net expenditure amounts to \$303k and includes residual grant funds carried forward from the 2014/15 financial year. | 632 -59 573 |
| Saleyards | This area covers the management and operations of the Yea Saleyards. | 202 -339 -137 |

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) |

2.5 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 financial year as required by section 132 of the Act and included in the 2015-16 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 | -13,238 | 5,228 | 18,466 |
| Our Community | 3,227 | 6,463 | 3,236 |
| Our Economy | 655 | 1,188 | 533 |
| Our Environment | 10,970 | 19,147 | 8,177 |
| Total services and initiatives | 1,614 | 32,026 | 30,412 |

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 drive 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 boasts excellent quality of life and a relaxed lifestyle. The area has five key service centres in Alexandra, Eildon, Kinglake, Marysville and Yea and is home to varied business and retail outlets and leisure, sporting and other community facilities, educational hubs, good medical services and a range of exceptional built and natural tourist attractions and 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 • Yea.

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 established on 18 November 1994 following 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 % 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.

Who we are

Murrindindi Shire has a small population in a large and geographically diverse Shire. More than 80 % of our 13,494 population was born in Australia. Other common countries of birth include England (4.2 %), New Zealand (1.1 %), Germany (0.7 %), Scotland (0.6 %) and Netherlands (0.6 %).

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

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

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

Our landscape, clean air and beautiful countryside are major attractions of our region. Those who have made the choice to live in Murrindindi Shire also have quick access to all the city of Melbourne has to offer while living in a very special part of the world.

What we do

Our community has a strong affinity to the land, which is a strong attraction for people to come to our area to enjoy the natural beauty.

Agriculture, aquaculture, horticulture and viticulture 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% of Australian trout stock. Our favourable climate and soil 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, aged and community care and Local Government.

With over a million visitors each year, our tourism and hospitality sector is a key economic driver that provides experiences ranging from eco-tourism through to luxury holiday stays.

3.2 External influences

Several factors outside Council's control have influenced the development of the 2015/16 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 2015-16 year (typically 1.0% above CPI). State-wide CPI is forecast to be 2.5% for the 2015-16 year (Victorian Budget Papers 2014-15).
- Australian Average Weekly Earnings (AWE) growth for Public Sector full-time adult ordinary time earnings in the 12 months to May 2014 was 3.1% (ABS release 14 August 2014). The wages price index in Victoria is projected to be 3.50% per annum in 2015-16 and the subsequent two years (Victorian Budget Papers 2014-15).
- 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).
- Cost Shifting occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time the funds received by local governments do not increase in line with real cost increases. Examples of services that are subject to Cost Shifting include school crossing supervisors, library services and home and community care for aged residents. In all these services the level of payment received by Council from the State Government does not reflect the real cost of providing the service to the community.
- The Victorian State Government has announced that local government rates will be capped from 2016-17. Depending on the level at which rates are capped Council may need to undertake a review of services that are provided to the community with the aim of reducing the level of rate payer subsidy for services undertaken by Local Government on behalf of the State and Federal Governments.
- Councils across Australia raise less than 4% of the total taxation revenue collected by all levels of Government in Australia. In addition Councils are entrusted with the maintenance of more than 30% of all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of the *Fire Services Property Levy Act 2012*.

- In May 2014, the Commonwealth Government announced that it will pause indexation of the total national pool of financial assistance grants to local government for the next three years. This means that funding available for distribution to local governments across Australia will be frozen at 2013-14 levels until 2017-18. The expectation of the impact on Council's total revenues over the years up until 2017-18 is further impacted by the compounding effect of not having this value indexed on an annual basis to cover inflationary pressures. Assuming no further change in allocation, it is estimated that the total lost revenue to Council over these three financial years will be \$610,180.
- 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 2015-16 budget is \$1,598,492.

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 2014-15 levels with the aim to use less resources with an emphasis on innovation and efficiency;
- Salaries and wage increases be kept in line with the Enterprise Bargaining Agreement;
- Construction and material costs to increase in line with the Local Government Cost Index;
- Minimal 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 2014-15 to be preserved; and
- Operating revenues and expenses arising from completed 2014-15 capital projects to be included.

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. The SRP incorporates long-term financial planning for the next 10 years.

4. Analysis of operating budget

This section analyses the operating budget including expected income and expenses of the Council for the 2015-16 year.

4.1 Budgeted income statement

| | Ref | Forecast Actual 2014/15 \$'000 | Budget 2015/16 \$'000 | Variance \$'000 |
|--|-------|---|-----------------------------|--------------------|
| Total income | 4.2 | 32,239 | 30,412 | (1,827) |
| Total expenses | 4.3 | (32,142) | (32,026) | 116 |
| Surplus (deficit) for the year | | 97 | (1,614) | (1,711) |
| Grants – capital non-recurrent | 4.2.6 | (2,851) | (373) | 2,478 |
| Contributions - non-monetary assets | | 0 | 0 | 0 |
| Capital contributions - other sources | 4.2.4 | (195) | (35) | 160 |
| Adjusted underlying surplus (deficit) | | (2,949) | (2,022) | 927 |

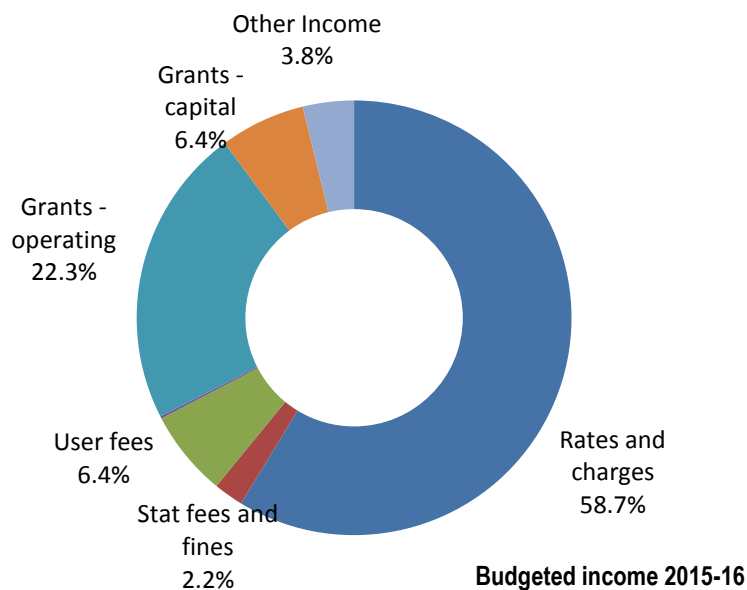
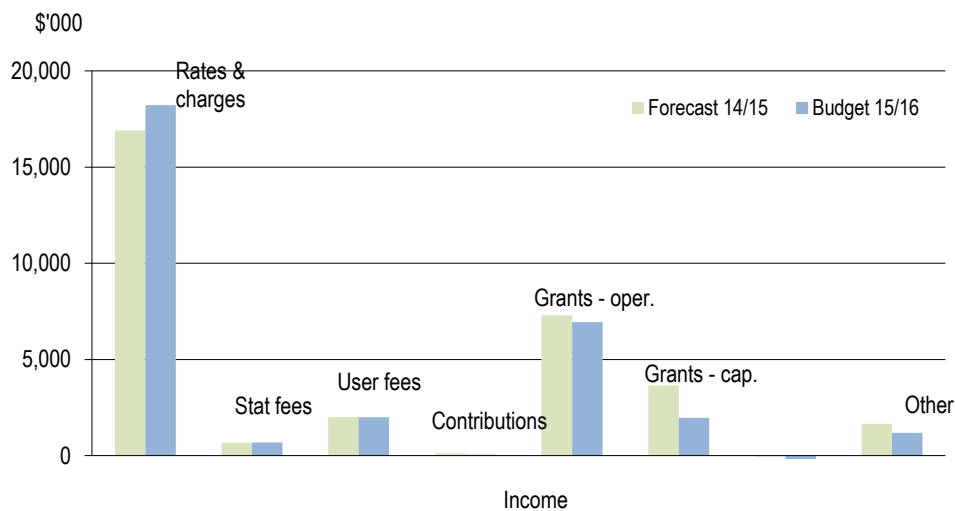
4.1.1 Adjusted underlying deficit (\$0.93 million decrease)

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 2015-16 year is a deficit of \$2.02 million which, whilst an improvement of \$0.93 million from the 2014-15 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 levels and capital works program without a reliance on already established cash reserves.

4.2 Income

| Income Types | Ref | Forecast Actual 2014/15 \$'000 | Budget 2015/16 \$'000 | Variance \$'000 |
|-----------------------------------|-------|---|-----------------------------|--------------------|
| Rates and charges | 4.2.1 | 16,909 | 18,221 | 1,312 |
| Statutory fees and fines | 4.2.2 | 669 | 685 | 16 |
| User fees | 4.2.3 | 2,000 | 1,992 | (8) |
| Contributions - cash | 4.2.4 | 125 | 54 | (71) |
| Grants - operating | 4.2.5 | 7,287 | 6,935 | (352) |
| Grants - capital | 4.2.6 | 3,650 | 1,971 | (1,679) |
| Net gain (loss) on sale of assets | 4.2.7 | (48) | (625) | (577) |
| Other income | 4.2.8 | 1,647 | 1,179 | (468) |
| Total income | | 32,239 | 30,412 | (1,827) |



Source: Appendix A

4.2.1 Rates and charges (\$1.31 million increase)

It is proposed that general rate income be increased by \$1.31 million over 2014-15 to \$18.22 million. Supplementary rates are forecast to increase to \$0.14 million in 2015-16. Section 9. "Rating Information" includes a more detailed analysis of the rates and charges to be levied for 2015-16, which includes details of Council's newly adopted Rating Strategy. Information on rates and charges specifically required by the regulations is included in Appendix B.

4.2.2 Statutory fees and fines (\$0.02 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 (\$0.01 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 (\$0.07 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 \$0.07 million due to the completion of a number of property developments within the municipality during the 2014-15 year.

4.2.5 Grants - operating (\$0.35 million decrease)

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants has decreased by 4.83% or \$0.35 million compared to 2014-15. 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 |
| | 2014/15 | 2015/16 | |
| | \$'000 | \$'000 | \$'000 |
| Recurrent - Commonwealth Government | | | |
| Victorian Grants Commission - General Purpose | 2,698 | 2,698 | 0 |
| Victorian Grants Commission - Local Road | 1,638 | 1,638 | 0 |
| Aged & Disability | 382 | 392 | 10 |
| Children Services | 630 | 624 | (6) |
| Customer Services | 4 | 4 | 0 |
| Recurrent - State Government | | | |
| Aged & Disability | 976 | 990 | 14 |
| Children Services | 158 | 162 | 4 |
| Emergency Management | 39 | 39 | 0 |
| Environmental Health | 12 | 12 | 0 |
| Library Service | 140 | 140 | 0 |
| Local Laws | 12 | 12 | 0 |
| Total recurrent grants | 6,689 | 6,711 | 22 |

| Operating Grant Funding Type and Source | Forecast | Budget 2015/16 \$'000 | Variance \$'000 |
|--|-------------------|-----------------------------|--------------------|
| | Actual | | |
| | 2014/15 \$'000 | | |
| Non-recurrent - Commonwealth Government | | | |
| Environmental Management | 2 | 0 | (2) |
| Non-recurrent - State Government | | | |
| Children Services | 13 | 4 | (9) |
| Community Development | 214 | 23 | (191) |
| Development Approvals | 61 | 0 | (61) |
| Economic Development | 65 | 50 | (15) |
| Emergency Management | 60 | 60 | 0 |
| Environmental Health | 5 | 5 | 0 |
| Environmental Management | 42 | 3 | (39) |
| Library Service | 6 | 6 | 0 |
| Natural Disaster Funding | 53 | 0 | (53) |
| Recreation Services | 8 | 4 | (4) |
| Youth Services | 69 | 69 | 0 |
| Total non-recurrent grants | 598 | 224 | (374) |
| Total Operating Grant Funding | 7,287 | 6,935 | (352) |

4.2.6 Grants - capital (\$1.68 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 46.0% or \$1.68 million compared to 2014-15 due mainly to the completion of specific State Government funding programs for large capital works projects - including Country Roads and Bridges Initiative (CRABI) funding \$1.0m and Local Government Infrastructure Program (LGIP) funding of \$0.5m. This is partially offset by an advanced funding payment of Roads to Recovery Funding Program (R2R) in 2015-16. Section 6 - "Analysis of Capital Budget" includes a more detailed analysis of the grants and contributions expected to be received during the 2015-16 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 2015/16 \$'000 | Variance \$'000 |
|--|-------------------|-----------------------------|--------------------|
| | Actual | | |
| | 2014/15 \$'000 | | |
| Recurrent - Commonwealth Government | | | |
| Roads to Recovery | 799 | 1,598 | 799 |
| Recurrent - State Government | | | |
| | - | - | - |
| Total recurrent grants | 799 | 1,598 | 799 |
| Non-recurrent - Commonwealth Government | | | |
| Non-recurrent - State Government | | | |
| Buildings | 404 | 141 | -263 |
| Roads | 427 | 222 | -205 |
| Bridges | 1,000 | 0 | -1,000 |
| Footpaths and Cycleways | 127 | 0 | -127 |
| Recreational, Leisure & Community Facilities | 893 | 10 | -883 |
| Total non-recurrent grants | 2,851 | 373 | -2,478 |
| Total Capital Grant Funding | 3,650 | 1,971 | -1,679 |

4.2.7 Projected Net gain (loss) on sale of assets (\$0.625 million)

Proposed sale of Council Assets accounts for the offsetting of proceeds from sales against the carrying value of the assets held on Council's balance sheet. Assets are valued at fair value less accumulated depreciation. Revenue is based on market valuation of what projected sales may achieve, which may be different to the carrying value recorded by Council.

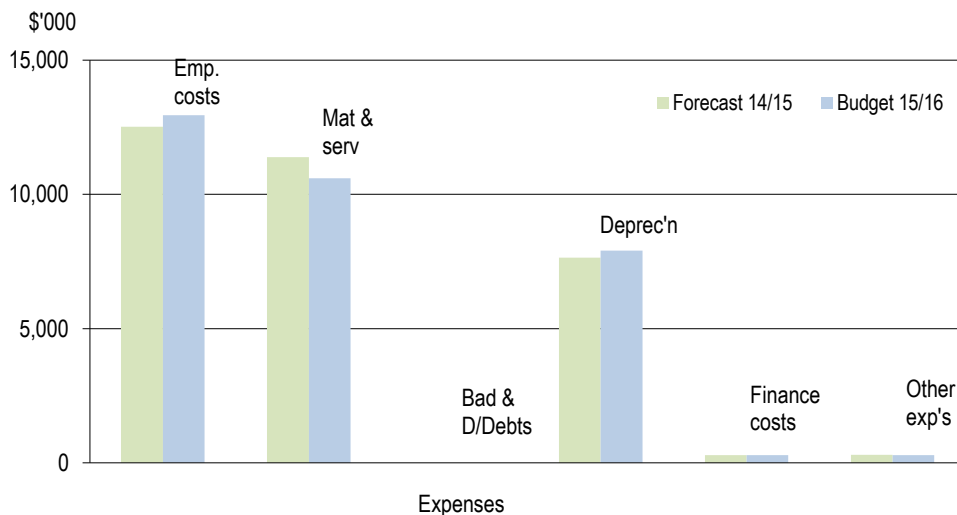
4.2.8 Other income (\$0.46 million decrease)

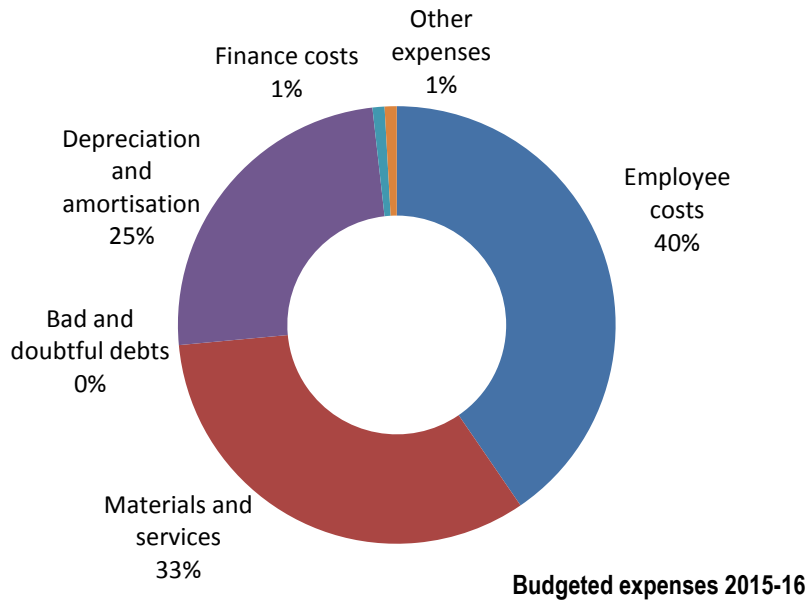
Other income relates to a range of items such as cost recoveries and other miscellaneous income items. It also includes interest revenue on investments and rate arrears.

Other income is forecast to decrease by 28.4% or \$0.468 million compared to 2014-15. Interest on investments is forecast to decline when compared to 2014-15, due to a forecast reduction in Council's available cash reserves and lower interest rates. The sale of the quarry business at Topsy Gully and the return of the liability provision for restoration inflated the 2014-15 forecast by \$550k. Additional budgeted revenue of \$99k for co-mingled recycling in 2015-16 helps offset this overall decrease.

4.3 Expenses

| Expense Types | Ref | Forecast | | Variance |
|-------------------------------|-------|-----------------------------|-----------------------------|--------------|
| | | Actual 2014/15 \$'000 | Budget 2015/16 \$'000 | |
| Employee costs | 4.3.1 | 12,524 | 12,949 | 425 |
| Materials and services | 4.3.2 | 11,391 | 10,600 | (791) |
| Bad and doubtful debts | 4.3.3 | 0 | 0 | 0 |
| Depreciation and amortisation | 4.3.4 | 7,638 | 7,908 | 270 |
| Finance costs | 4.3.5 | 292 | 284 | (8) |
| Other expenses | 4.3.6 | 297 | 285 | (12) |
| Total expenses | | 32,142 | 32,026 | (116) |





Source: Appendix A

4.3.1 Employee costs (\$0.425 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 3.39% or \$0.425 million compared to 2014/15. This increase relates to the following key factors:

- Council's current Enterprise Bargaining Agreement (EBA);
- Minimal increases in Council's establishment list of human resources in 2015/16, with a small number of contracted positions to continue into the 2015/16 financial year to ensure continuation of service delivery to the community. The full year impact of positions made permanent in the 2014/15 year amount to an increase of 1.4 EFT in the budget for 2015/16 relating to Corporate Projects, Governance and Human Resources. The full impacts of financial reductions following the Services Review that was undertaken across 2012/13 are fully reflected in Council's operating levels and associated cost structure.
- Anticipated non EBA wages growth of 3.0% due mainly to increases in demand for Family Day Care, General Home Care costs and other Aged Care services in response to increased community demand for these services.

A summary of human resources expenditure, as per Council's establishment list categorised according to the organisational structure of Council is included below:

| Department | Budget | Staff |
|--|--------------|--------------|
| | EFT | Numbers |
| Corporate & Community Services | 66.5 | 113.0 |
| Infrastructure & Development Services | 66.1 | 89.0 |
| CEO, Executive Office & Economic Development | 7.6 | 10.0 |
| Total | 140.2 | 212.0 |

4.3.2 Materials and services (\$0.79 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 6.9%, representing a saving to Council of \$0.79 million compared to 2014-15.

| Materials & Services Expenditure Type (\$'000) | Forecast | Budget | Variance |
|--|---------------|---------------|--------------|
| | 2014-15 | 2015-16 | |
| Utilities | 520 | 526 | 6 |
| Contractors | 8,075 | 7,520 | (555) |
| Legal Expenses | 328 | 236 | (92) |
| Insurance | 510 | 512 | 2 |
| Materials | 939 | 1,003 | 64 |
| Contributions | 701 | 583 | (118) |
| Consultants | 318 | 220 | (98) |
| Total Materials & Services | 11,391 | 10,600 | (791) |

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 (\$0.27 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 \$0.27 million for 2015-16 is due mainly to the completion of the 2015-16 capital works program and the full year effect of depreciation on the 2014-15 capital works program. Refer to section 6. 'Analysis of Capital Budget' for a more detailed analysis of Council's capital works program for the 2015-16 year.

4.3.5 Finance costs (\$0.01 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 decrease)

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 2015-16 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 | | Variance |
|--|-------|-----------------------------|-----------------------------|----------------|
| | | Actual 2014/15 \$'000 | Budget 2015/16 \$'000 | |
| Cash flows from operating activities | 5.1.1 | | | |
| <i>Receipts</i> | | | | |
| Rates and charges | | 16,730 | 18,096 | 1,366 |
| User fees and fines | | 4,130 | 3,306 | (824) |
| Grants - operating | | 12,764 | 8,906 | (3,858) |
| Grants - capital | | 0 | 0 | 0 |
| Interest | | 634 | 567 | (67) |
| Other receipts | | 0 | 0 | 0 |
| | | 34,258 | 30,875 | (3,383) |
| <i>Payments</i> | | | | |
| Employee costs | | (12,147) | (12,827) | (680) |
| Other payments | | (11,718) | (10,950) | 768 |
| | | (23,865) | (23,777) | 88 |
| Net cash provided by operating activities | | 10,393 | 7,098 | (3,295) |
| Cash flows from investing activities | 5.1.2 | | | |
| Proceeds from sales of property, infrastructure, plant & equip | | 1,143 | 1,833 | 690 |
| Repayment of loans and advances | | 0 | 0 | 0 |
| Deposits | | (2,650) | 61 | 2,711 |
| Payments for property, infrastructure, plant and equipment | | (10,380) | (7,517) | 2,863 |
| Net cash used in investing activities | | (11,887) | (5,623) | 6,264 |
| Cash flows from financing activities | 5.1.3 | | | |
| Finance costs | | (228) | (216) | 12 |
| Proceeds from borrowings | | 500 | 500 | 0 |
| Repayment of borrowings | | (901) | (825) | 76 |
| Net cash used in financing activities | | (629) | (541) | 88 |
| Net decrease in cash and cash equivalents | | (2,123) | 934 | 3,057 |
| Cash and cash equivalents at the beg of the year | | 21,087 | 18,964 | (2,123) |
| Cash and cash equivalents at end of the year | 5.1.4 | 18,964 | 19,898 | 934 |

5.1.1 Operating activities (\$3.29 million decrease)

The decrease in cash inflows when compared to 2014/15 from operating activities is due mainly to a \$3.8 million decrease in operating grants, \$0.8 million decrease in user fees and fines, which is partially offset by the \$1.36 million increase in rates and charges for 2015/16.

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 | | |
|---|---------------|----------------|----------------|
| | Actual | Budget | Variance |
| | 2014/15 | 2015/16 | |
| | \$'000 | \$'000 | \$'000 |
| Surplus (deficit) for the year | 97 | (1,614) | (1,711) |
| Depreciation | 7,638 | 7,908 | 270 |
| Finance costs (Cash proportion) | 228 | 216 | (12) |
| Loss (gain) on sale of assets | 48 | 625 | 577 |
| Net movement in current assets and liabilities | 2,382 | (37) | (2,419) |
| Cash flows available from operating activities | 10,393 | 7,098 | (3,295) |

5.1.2 Investing activities (\$6.3 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 increase by \$0.69 million in 2015-16. Deposits decrease of \$2.7m relates to significant Fire Services Property Levy ("FSPL") payments held 30 June 2014 subsequently passed on to the State Revenue Office in 2014-15.

5.1.3 Financing activities (\$0.09 million decrease)

For 2015-16 the total of principal repayments on loans is \$0.82 million and finance charges are \$0.21 million.

5.1.4 Cash and cash equivalents at end of the year (\$0.93 million increase)

Overall, total cash and investments is forecast to increase by \$0.93 million to \$19.89 million as at 30 June 2016, 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 2015-16 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 2016 it will have cash and investments of \$19.89 million, which have been restricted as shown in the following table.

| | | Forecast | | |
|--|-------|---------------|---------------|--------------|
| | | Actual | Budget | Variance |
| | Ref | 2014/15 | 2015/16 | |
| | | \$'000 | \$'000 | \$'000 |
| Total cash and investments | | 18,964 | 19,898 | 934 |
| Restricted cash and investments | | | | 0 |
| - Statutory reserves | 5.2.1 | (1,267) | (1,457) | (190) |
| - Discretionary reserves | 5.2.2 | (1,378) | (1,470) | (92) |
| - Cash held to fund future capital works | 5.2.3 | (10,869) | (10,081) | 788 |
| Unrestricted cash and investments | 5.2.4 | 5,450 | 6,890 | 1,440 |

5.2.1 Statutory reserves (\$1.46 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 (\$1.47 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 future capital works (\$10.08 million)

An amount of \$10.08 million is forecast to be held at 30 June 2016 to fund capital works budgeted but not completed in the 2014-15 and 2015-16 financial years as well as to address future renewal requirements. In addition, the majority of the \$1.47 million of cash forecast within discretionary reserves at 30 June 2016 relate to funding for future capital works, which includes the potential expansion of the Yea Saleyards. Council also holds other specific reserves for future capital works for the Yea and Marysville caravan parks, waste management infrastructure, as well as funds remaining from the Murrindindi Assistance Package Section 6.2 contains further details on capital works funding.

5.2.4 Unrestricted cash and investments (\$6.89 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.

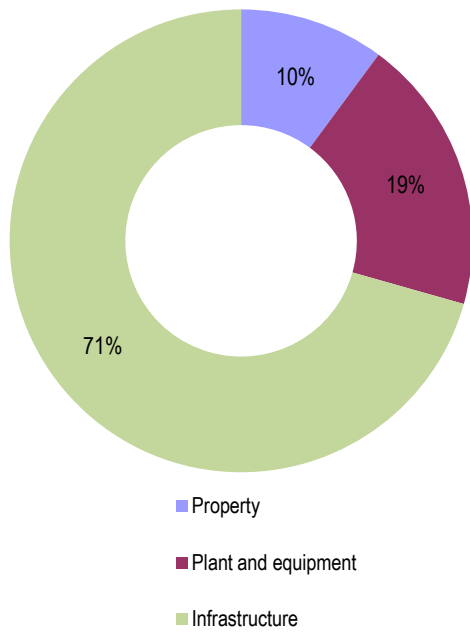
6. Analysis of capital budget

This section analyses the planned capital expenditure budget for the 2015-16 year and the sources of funding for the capital budget.

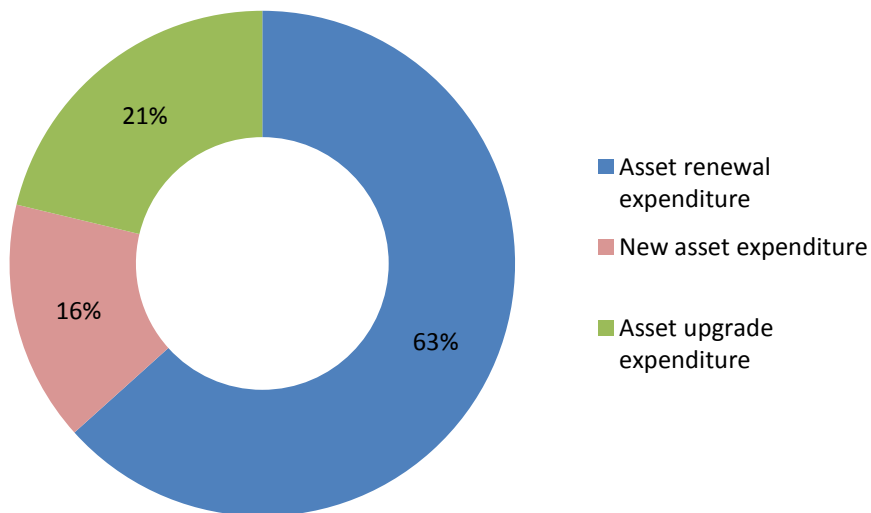
6.1 Capital works

| Capital Works Areas | Ref | Forecast | | Variance |
|--|-------|-----------------------------|-----------------------------|----------------|
| | | Actual 2014/15 \$'000 | Budget 2015/16 \$'000 | |
| Works carried forward | 6.1.1 | | | |
| Property | | | | |
| Buildings | | 524 | 145 | (379) |
| Total property | | 524 | 145 | (379) |
| Plant and equipment | | | | |
| Plant, machinery and equipment | | 253 | 0 | (253) |
| Fixtures, Fittings and Furniture | | 56 | 0 | (56) |
| Computers and telecommunications | | 72 | 43 | (29) |
| Library books | | 17 | 0 | (17) |
| Total plant and equipment | | 398 | 43 | (355) |
| Infrastructure | | | | |
| Roads | | 267 | 411 | 144 |
| Bridges | | 208 | 0 | (208) |
| Footpaths and cycleways | | 922 | 0 | (922) |
| Drainage | | 323 | 47 | (276) |
| Recreation and community facilities | | 581 | 50 | (531) |
| Waste Management | | 0 | 685 | 685 |
| Other infrastructure | | 0 | 0 | 0 |
| Total infrastructure | | 2,301 | 1,193 | (1,108) |
| Total works carried forward | | 3,223 | 1,381 | (1,842) |
| Current Year works | 6.1.2 | | | |
| Property | 6.1.3 | | | |
| Buildings | | 652 | 616 | (36) |
| Total property | | 652 | 616 | (36) |
| Plant and equipment | 6.1.4 | | | |
| Plant, machinery and equipment | | 979 | 1,051 | 72 |
| Fixtures, Fittings and Furniture | | 0 | 33 | 33 |
| Computers and telecommunications | | 126 | 226 | 100 |
| Library books | | 89 | 96 | 7 |
| Total plant and equipment | | 1,194 | 1,406 | 212 |
| Infrastructure | 6.1.5 | | | |
| Roads | | 1,848 | 2,707 | 859 |
| Bridges | | 1,795 | 637 | (1,158) |
| Footpaths and cycleways | | 119 | 210 | 91 |
| Drainage | | 30 | 202 | 172 |
| Recreation and community facilities | | 1,334 | 203 | (1,131) |
| Waste Management | | 185 | 155 | (30) |
| Other infrastructure | | 0 | 0 | 0 |
| Total infrastructure | | 5,311 | 4,114 | (1,197) |
| Total current year works | | 7,157 | 6,136 | (1,021) |
| Total capital works expenditure | | 10,380 | 7,517 | (2,863) |
| Represented by: | | | | |
| Asset renewal expenditure | 6.1.6 | 5,809 | 4,761 | (1,048) |
| New asset expenditure | 6.1.6 | 1,902 | 1,158 | (744) |
| Asset upgrade expenditure | 6.1.6 | 2,669 | 1,598 | (1,071) |
| Total capital works expenditure | | 10,380 | 7,517 | (2,863) |

Budgeted capital works 2015-16



Budgeted capital works 2015-16



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 2014-15 program (\$1.38 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 2014-15 year it is forecast that **\$1.38 million** of capital works will be incomplete and be carried forward into the 2015-16 year. The more significant projects include the Alexandra Landfill (\$0.60 million), the Eildon Township Project (\$0.29 million), Yea Civic Centre Project (\$0.14 million) and vegetation projects (\$0.12 million).

6.1.2 Current Year Works (2015-16 capital works program)

6.1.3 Property (\$0.61 million)

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

For the 2015/16 year, **\$0.61 million** will be expended on building and building improvement projects. Projects include Building Energy Improvements Solar Panels (\$0.18 million), the Alexandra Shire Hall renewal (\$0.05 million) and the Eildon Visitor Centre (\$0.004 million).

6.1.4 Plant and equipment (\$1.40 million)

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

For the 2015/16 year, **\$1.40 million** will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$1.05 million), upgrade and replacement of information technology (\$0.23 million) and library material purchases (\$0.09 million).

6.1.5 Infrastructure (\$4.11 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 2015/16 year, **\$2.70 million** will be expended on road projects. The more significant projects include gravel roads resheeting (\$0.79 million) and Sealed Roads Renewal & Patching (\$0.78 million) funded through Roads to Recovery and Gravel Road Sealing Program (\$0.42 million).

\$0.64 million will be expended on bridges. The most significant of these is the upgrade and renewal of Moore's Bridge Flowerdale (\$0.34 million).

Recreation, leisure and community facilities expenditure of (\$0.20 million) has a spread across all swimming pools.

\$0.16 million will be expended on waste management, mainly in the area of the Alexandra landfill.

Other infrastructure expenditure includes \$0.21 million on footpaths and cycleways and \$0.20 million on drainage.

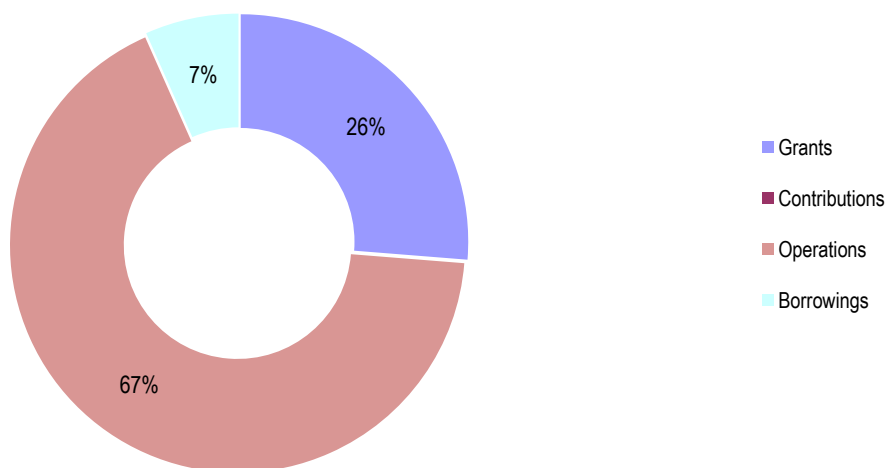
6.1.6 Asset renewal (\$4.76 million), new assets (\$1.16 million) and upgrade (\$1.60 million)

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.

6.2 Funding sources

| Sources of funding | Ref | Forecast | Budget | Variance |
|-------------------------------------|-------|-----------------------------|-------------------|----------------|
| | | Actual 2014/15 \$'000 | 2015/16 \$'000 | \$'000 |
| Works carried forward | | | | |
| Current year funding | | | | |
| Grants | | 2,265 | 370 | (1,895) |
| Contributions | | 0 | 0 | 0 |
| Borrowings | | 0 | 0 | 0 |
| Council cash | | | | |
| - operations | | 958 | 1,011 | 53 |
| - 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 | 3,223 | 1,381 | (1,842) |
| Current Year works | | | | |
| Current year funding | | | | |
| Grants | 6.2.2 | 3,066 | 1,604 | (1,462) |
| Contributions | | 47 | 0 | (47) |
| Borrowings | 6.2.3 | 500 | 500 | 0 |
| Council cash | | | | |
| - operations | 6.2.4 | 3,083 | 3,789 | 706 |
| - proceeds on sale of assets | 6.2.5 | 461 | 243 | (218) |
| - reserve cash and investments | | 0 | 0 | 0 |
| - unrestricted cash and investments | | 0 | 0 | 0 |
| Total current year works | | 7,157 | 6,136 | (1,021) |
| Total funding sources | | 10,380 | 7,517 | (2,863) |

Budgeted total funding sources 2015-16



Source: Appendix A

6.2 Funding Commentary

6.2.1 Carried forward works from 2014-15 capital works program (\$1.38 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 2014-15 year it is forecast that **\$1.38 million** of capital works will be incomplete and be carried forward into the 2015-16 year. The more significant projects include the Alexandra Landfill (\$0.60 million), the Eildon Township Project (\$0.29 million), Yea Civic Centre Project (\$0.14 million) and vegetation projects (\$0.12 million).

Current Year Works (2015-16 capital works program)

6.2.2 Grants - Capital (\$1.60 million)

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Significant grant funding is budgeted to be received for Roads to Recovery projects (\$1.598 million), but total grant funding for capital works represent a substantial decrease when compared to grant funding provided in the 2014-15 program.

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 2015-16.

6.2.4 Council cash - operations (\$3.79 million)

Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$3.79 million will be generated from operations to fund the 2015-16 capital works program. This amount is funded by the cash generated from operating activities of \$7.09 million as set out in section 5.

6.2.5 Council cash - proceeds from sale of assets (\$0.24 million)

Proceeds from sale of assets includes motor vehicle and major plant sales in accordance with Council's plant replacement program of \$0.24 million.

7. Analysis of budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2014-15 and 2015-16. It also considers a number of key performance indicators.

7.1 Budgeted balance sheet

| | Ref | Forecast | | Variance \$'000 |
|---|-------|-----------------------------|-----------------------------|--------------------|
| | | Actual 2014/15 \$'000 | Budget 2015/16 \$'000 | |
| Current assets | 7.1.1 | | | |
| Cash and cash equivalents | | 18,964 | 19,898 | 934 |
| Trade and other receivables | | 2,544 | 2,674 | 130 |
| Financial assets | | 0 | 0 | 0 |
| Other assets | | 325 | 365 | 40 |
| Total current assets | | 21,833 | 22,937 | 1,104 |
| Non-current assets | 7.1.1 | | | |
| Trade and other receivables | | 35 | 66 | 31 |
| Property, infrastructure, plant and equipment | | 297,558 | 294,709 | (2,849) |
| Total non-current assets | | 297,593 | 294,775 | (2,818) |
| Total assets | | 319,426 | 317,712 | (1,714) |
| Current liabilities | 7.1.2 | | | |
| Trade and other payables | | 2,418 | 2,368 | 50 |
| Trust funds and deposits | | 403 | 464 | (61) |
| Interest-bearing loans and borrowings | | 806 | 753 | 53 |
| Provisions | | 3,281 | 3,412 | (131) |
| Total current liabilities | | 6,908 | 6,997 | (89) |
| Non-current liabilities | 7.1.2 | | | |
| Interest-bearing loans and borrowings | | 2,490 | 2,219 | 271 |
| Provisions | | 1,654 | 1,736 | (82) |
| Total non-current liabilities | | 4,144 | 3,955 | 189 |
| Total liabilities | | 11,052 | 10,952 | 100 |
| Net assets | | 308,374 | 306,760 | (1,614) |
| Equity | 7.1.4 | | | |
| Accumulated surplus | | 125,017 | 123,318 | (1,699) |
| Asset revaluation reserve | | 171,452 | 171,452 | 0 |
| Other reserves | | 11,905 | 11,990 | 85 |
| Total equity | | 308,374 | 306,760 | (1,614) |

Source: Appendix A

7.1.1 Current Assets (\$1.10 million increase) and Non-Current Assets (\$2.82 million decrease)

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 increase by \$0.93 million during the year mainly due to sale of assets.

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 decrease 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 (\$0.09 million increase) and Non-Current Liabilities (\$0.19 million decrease)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2014-15 levels.

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

Interest-bearing loans and borrowings are borrowings of Council. The Council is budgeting to repay loan principal of \$0.32 million (net new borrowings) over the 2015-16 year.

7.1.3 Working Capital (\$1.02 million increase)

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 2014/15 \$'000 | Budget 2015/16 \$'000 | Variance \$'000 |
|---|---|-----------------------------|--------------------|
| Current assets | 21,833 | 22,937 | 1,104 |
| Current liabilities | 6,908 | 6,997 | (89) |
| Working capital | 14,925 | 15,940 | 1,015 |
| Restricted cash and investment current assets | | | |
| - Statutory reserves | (1,267) | (1,457) | (190) |
| - Cash held to carry forward capital works | (10,869) | (10,081) | 788 |
| Unrestricted working capital* | 2,789 | 4,402 | 1,613 |

* Unrestricted working capital may also be committed to completion of capital works carried forward from 2014-15. Refer to table 6.2 for funding of capital works carried forward from prior years.

7.1.4 Equity (\$1.61 million decrease)

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 \$1.61 million results directly from the operating deficit 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 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 contribution
- 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

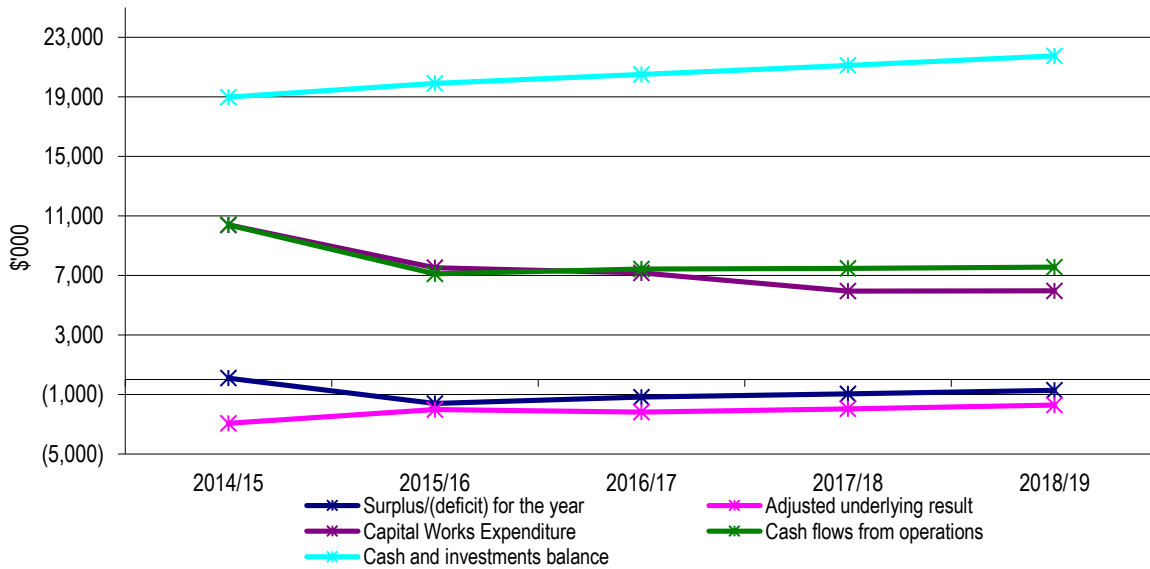
The following table summaries the key financial results for the next four years as set out in the SRP for years 2015-16 to 2018-19.

| Indicator | Forecast | Budget | Strategic Resource Plan | | | Trend |
|--------------------------------|----------|---------|-------------------------|---------|---------|-------|
| | Actual | | Projections | | | |
| | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | +/- |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | |
| Surplus/(deficit) for the year | 97 | (1,614) | (1,190) | (969) | (721) | + |
| Adjusted underlying result | (2,949) | (2,022) | (2,190) | (1,969) | (1,721) | + |
| Cash and investments balance | 18,964 | 19,898 | 20,495 | 21,110 | 21,743 | + |
| Cash flows from operations | 10,393 | 7,098 | 7,424 | 7,469 | 7,550 | + |
| Capital works expenditure | 10,380 | 7,517 | 7,160 | 5,944 | 5,952 | - |

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 remain broadly stable, as Council attempts to increase its reserves in order to manage the ongoing renewal gap whilst managing its operating performance in a climate of declining grant funded opportunities.
- **Rating levels (section 9)** – General Rate increases are forecast to remain at 6.0% in 2015-16 before steadily decreasing towards 4.0% over the next 10 years, as per the SRP. Again, these levels from 2015-16 onwards incorporate the application of Council's new Rating Strategy.
- **Service delivery strategy (section 10)** – Service levels have been maintained throughout the four year period. 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 2021-22.
- **Borrowing strategy (section 10)** – Borrowings are forecast to reduce from \$3.30 million to \$2.42 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 \$25.93 million at an average of \$6.48 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 was 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 2014/15 | 2015/16 | Projections | | | |
| 2016/17 2017/18 2018/19 | | | | | | | | |
| 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 2015-16 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 2015-16 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 | | |
|-------------------------|-------------------|-------------------|--|---------------|---------------|
| | Actual 2013/14 | Budget 2014/15 | Projections 2015/16 2016/17 2017/18 | | |
| Employee costs (\$'000) | | | | | |
| - Operating | 12,524 | 12,949 | 13,402 | 13,871 | 14,357 |
| - Capital | 159 | 252 | 0 | 0 | 0 |
| Total | <u>12,683</u> | <u>13,201</u> | <u>13,402</u> | <u>13,871</u> | <u>14,357</u> |
| Employee numbers (EFT) | 138.8 | 140.2 | 140.2 | 140.2 | 140.2 |

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 58.7% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The 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 2015-16 operating position will be impacted by reductions in government funding, renewal costs and wages. 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 \$2.42 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 6.0%, the municipal charge by 5.8%, the kerbside collection charge by 3.7% and the recycling charge by 4.4%. This will raise total rate and charges for 2015-16 of \$18.2 million, including \$0.14 million generated from supplementary rates.

To address the various financial pressures that exist, Council has been evaluating a range of potential measures that might be applied. To that end Council has been speaking with the community about these options which has included increasing rate levels, the introduction of differential rates, the sale, transfer or closure of assets, and reductions in services to address the long term financial sustainability of Council.

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 contribution 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, as endorsed in Council's new rating strategy.

The new rating structure comprises a general rate and three differential rates (Rural 1, Commercial / Industrial and Vacant Land). 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. Commercial / Industrial properties are rated at 125% of the general rate and vacant land has a 150% differential rate applied. 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 2015-16 year. A more detailed analysis of the rates to be raised is contained in Appendix B "Statutory Disclosures".

| Rate type | How applied | 2014/15 | 2015/16 | Change |
|-------------------------------|--------------|----------|----------|--------|
| General rates | Cents/\$ CIV | 0.003222 | 0.003415 | 6.00% |
| Commercial / Industrial rates | Cents/\$ CIV | 0.003222 | 0.004269 | 32.50% |
| Rural 1 rates | Cents/\$ CIV | 0.002416 | 0.002561 | 6.00% |
| Rural 2 rates | Cents/\$ CIV | 0.003222 | 0.003415 | 6.00% |
| Vacant Land rates | Cents/\$ CIV | 0.003222 | 0.005122 | 58.97% |
| Municipal charge | \$/ property | \$290.00 | \$307.00 | 5.86% |
| Kerbside collection charge | \$/ property | \$325.00 | \$337.00 | 3.69% |
| Recycling charge | \$/ property | \$79.50 | \$83.00 | 4.40% |

9.4 General revaluation of properties

During the 2013-14 year, a revaluation of all properties within the municipality was carried out and was applied 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%.

The next revaluation will be undertaken during the 2015-16 financial year, which will take effect from 1 July 2016.

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 2015-16 year, Council has not changed its debt strategy that was proposed in the SRP. \$500k will be borrowed in 2015-16 to fund capital projects. The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2015.

| Year | New Borrowings \$'000 | Principal Paid \$'000 | Interest Paid \$'000 | Balance 30 June \$'000 |
|---------|--------------------------|--------------------------|-------------------------|---------------------------|
| 2014/15 | 500 | 901 | 265 | 3,297 |
| 2015/16 | 500 | 825 | 242 | 2,972 |
| 2016/17 | 500 | 823 | 219 | 2,649 |
| 2017/18 | 500 | 659 | 215 | 2,490 |
| 2018/19 | 500 | 574 | 206 | 2,416 |

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

| | 2014/15 | 2015/16 |
|---|---------|--------------|
| Total amount borrowed as at 30 June of the prior year | 3,698 | 3,297 |
| Total amount to be borrowed | 500 | 500 |
| Total amount projected to be redeemed | (901) | (825) |
| Total amount proposed to be borrowed as at 30 June | 3,297 | 2,972 |

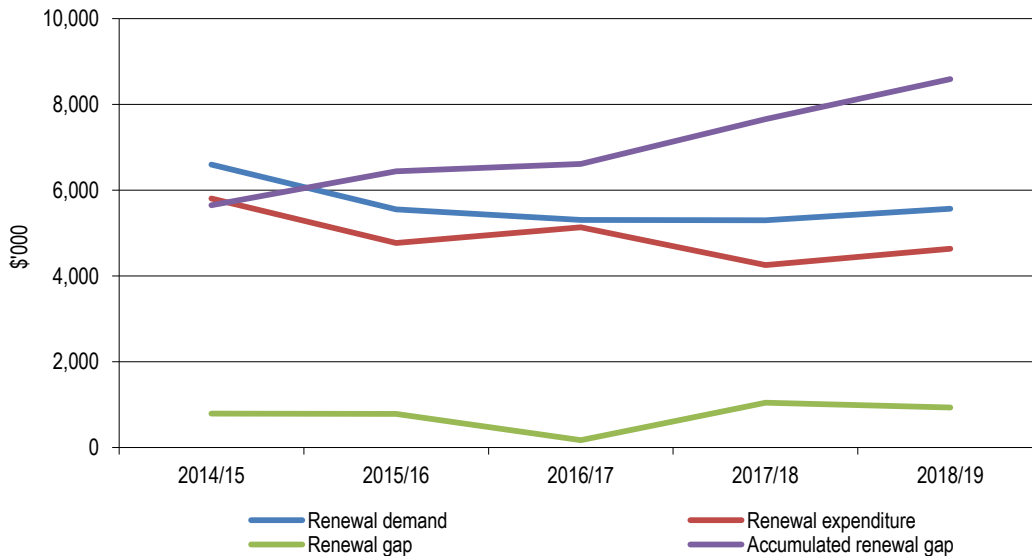
10.2 Asset Management

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 was 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 2015-16 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 balanced operating result within five to six years. The rating information (see Section 9.) also refers to rate increases into the short-term future of 6%, before commencing a gradual decline to annual increases of 4% over the current long-term financial plan. In the absence of additional assistance from the State Government, and in light of the costs related to the gifted assets, these key objectives as a basis, aligned with a number of internal and external influences have been identified through discussions with management which will have a significant impact on the scope and level of services to be provided over the coming years.

Last year Council indicated a range of potential measures that would be explored in the absence of additional financial assistance. These included increasing rate levels, the introduction of new differential rates, the transfer, closure or sale of assets, and reductions in services. 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 | 3.5 |
| 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 | 3.5 |
| Government funding | 2.0 |
| Statutory fees | 2.0 |

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 | Financial Statements | 50 |
| B | Rates and charges | 57 |
| C | Capital works program | 61 |
| D | Fees and charges schedule | 64 |
| E | Glossary of Terms | 72 |

Appendix A

Budgeted Statements

This appendix presents information in regard to the 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:

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

Comprehensive Income Statement

| | Forecast Actual 2014/15 \$'000 | Budget 2015/16 \$'000 |
|---|---|-----------------------------|
| Income | | |
| Rates and charges | 16,909 | 18,221 |
| Statutory fees and fines | 669 | 685 |
| User fees | 2,000 | 1,992 |
| Contributions - cash | 125 | 54 |
| Contributions - non-monetary assets | 0 | 0 |
| Grants - Operating (recurrent) | 6,689 | 6,711 |
| Grants - Operating (non-recurrent) | 598 | 224 |
| Grants - Capital (recurrent) | 799 | 1,598 |
| Grants - Capital (non-recurrent) | 2,851 | 373 |
| Net gain on disposal of property, infrastructure, plant and equipment | (48) | (625) |
| Other income | 1,647 | 1,179 |
| 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 | 32,239 | 30,412 |
| Expenses | | |
| Employee costs | 12,524 | 12,949 |
| Materials and services | 11,391 | 10,600 |
| Bad and doubtful debts | 0 | 0 |
| Depreciation and amortisation | 7,638 | 7,908 |
| Finance costs | 292 | 284 |
| Other expenses | 297 | 285 |
| Total expenses | 32,142 | 32,026 |
| Surplus (deficit) for the year | 97 | (1,614) |
| Other comprehensive income | | |
| Items that will not be reclassified to surplus or deficit: | | |
| Impairment of fire impacted infrastructure | 0 | 0 |
| Net asset revaluation increment /(decrement) | 0 | 0 |
| Share of other comprehensive income of associates and joint ventures accounted for by the equity method | 0 | 0 |
| Comprehensive result | 97 | (1,614) |

Balance Sheet

| | Forecast Actual 2015 \$'000 | Budget 2016 \$'000 |
|---|--------------------------------------|------------------------------|
| Assets | | |
| Current assets | | |
| Cash and cash equivalents | 18,964 | 19,898 |
| Trade and other receivables | 2,544 | 2,674 |
| Financial assets | 0 | 0 |
| Inventories | 150 | 150 |
| Other assets | 175 | 215 |
| Total current assets | <u>21,833</u> | <u>22,937</u> |
| Non-current assets | | |
| Trade and other receivables | 35 | 66 |
| Investments in regional library corporation | 0 | 0 |
| Property, infrastructure, plant & equipment | 297,558 | 294,709 |
| Investment property | 0 | 0 |
| Intangible assets | 0 | 0 |
| Total non-current assets | <u>297,593</u> | <u>294,775</u> |
| Total assets | <u>319,426</u> | <u>317,712</u> |
| Liabilities | | |
| Current liabilities | | |
| Trade and other payables | 2,418 | 2,368 |
| Trust funds and deposits | 403 | 464 |
| Provisions | 3,281 | 3,412 |
| Interest-bearing loans and borrowings | 806 | 753 |
| Total current liabilities | <u>6,908</u> | <u>6,997</u> |
| Non-current liabilities | | |
| Provisions | 1,654 | 1,736 |
| Interest-bearing loans and borrowings | 2,490 | 2,219 |
| Total non-current liabilities | <u>4,144</u> | <u>3,955</u> |
| Total liabilities | <u>11,052</u> | <u>10,952</u> |
| Net assets | <u>308,374</u> | <u>306,760</u> |
| Equity | | |
| Accumulated surplus | 125,017 | 123,318 |
| Reserves | 183,357 | 183,442 |
| Total equity | <u>308,374</u> | <u>306,760</u> |

Statement of Changes in Equity

| | Total \$'000 | Accumulated Surplus \$'000 | Revaluation Reserve \$'000 | Other Reserves \$'000 |
|--|-----------------|----------------------------------|----------------------------------|-----------------------------|
| Balance at beginning of the financial year | 308,374 | 125,017 | 171,452 | 11,905 |
| Adjustment on change in accounting policy | - | - | - | - |
| Comprehensive result | (1,614) | (1,614) | - | - |
| Net asset revaluation increment(decrement) | - | - | - | - |
| Impairment losses on revalued assets | - | - | - | - |
| Reversal of impairment losses on revalued assets | - | - | - | - |
| Transfer to reserves | - | (1,510) | - | 1,510 |
| Transfer from reserves | - | 1,425 | - | (1,425) |
| Balance at end of the financial year | 306,760 | 123,318 | 171,452 | 11,990 |

Statement of Cash Flows

| | Forecast Actual 2014/15 \$'000 Inflows (Outflows) | Budget 2015/16 \$'000 Inflows (Outflows) |
|---|--|--|
| Cash flows from operating activities | | |
| Rates and charges | 16,730 | 18,096 |
| Statutory fees and fines | 0 | 0 |
| User fees | 4,130 | 3,306 |
| Contributions - cash | 0 | 0 |
| Grants - operating | 12,764 | 8,906 |
| Grants - capital | 0 | 0 |
| Interest | 634 | 567 |
| Other receipts | 0 | 0 |
| Net GST refund / payment | 0 | 0 |
| Employee costs | (12,147) | (12,827) |
| Materials and consumables | (11,718) | (10,950) |
| External contracts | 0 | 0 |
| Utilities | 0 | 0 |
| Other payments | 0 | 0 |
| Net cash provided by operating activities | 10,393 | 7,098 |
| Cash flows from investing activities | | |
| Payments for property, plant and equipment | (10,380) | (7,517) |
| Proceeds from sale of property, plant and | 1,143 | 1,833 |
| Trust funds and deposits | (2,650) | 61 |
| Repayment of loans and advances | 0 | 0 |
| Net cash used in investing activities | (11,887) | (5,623) |
| Cash flows from financing activities | | |
| Finance costs | (228) | (216) |
| Proceeds from borrowings | 500 | 500 |
| Repayment of borrowings | (901) | (825) |
| Net cash provided by (used in) financing activities | (629) | (541) |
| Net (decrease) increase in cash & cash equivalents | (2,123) | 934 |
| Cash and cash equivalents at beginning of the financial year | 21,087 | 18,964 |
| Cash and cash equivalents at end of the financial year | 18,964 | 19,898 |

Statement of Capital Works

| | Forecast Actual 2014/15 \$'000 | Budget 2015/16 \$'000 |
|--|---|-----------------------------|
| Property | | |
| Land | 0 | 0 |
| Land improvements | 0 | 0 |
| Total land | 0 | 0 |
| Buildings | 1,171 | 761 |
| Building improvements | 0 | 0 |
| Leasehold improvements | 0 | 0 |
| Heritage buildings | 5 | 0 |
| Total buildings | 1,176 | 761 |
| Total property | 1,176 | 761 |
| Plant and equipment | | |
| Plant, machinery and equipment | 1,232 | 1,051 |
| Fixtures, fittings and furniture | 56 | 33 |
| Computers and telecommunications | 199 | 269 |
| Heritage plant and equipment | 0 | 0 |
| Library books | 106 | 96 |
| Total plant and equipment | 1,593 | 1,449 |
| Infrastructure | | |
| Roads | 2,115 | 3,118 |
| Bridges | 2,002 | 637 |
| Footpaths and cycleways | 1041 | 210 |
| Drainage | 352 | 249 |
| Recreational, leisure and community facilities | 1916 | 253 |
| Waste management | 185 | 840 |
| Parks, open space and streetscapes | 0 | 0 |
| Aerodromes | 0 | 0 |
| Off street car parks | 0 | 0 |
| Other infrastructure - Saleyards | 0 | 0 |
| Total infrastructure | 7,611 | 5,307 |
| Total capital works expenditure | 10,380 | 7,517 |
| Represented by: | | |
| New asset expenditure | 1,902 | 1,158 |
| Asset renewal expenditure | 5,809 | 4,761 |
| Asset expansion expenditure | 0 | 0 |
| Asset upgrade expenditure | 2,669 | 1,598 |
| Total capital works expenditure | 10,380 | 7,517 |

Statement of Human Resources

| | Forecast Actual 2014/15 \$'000 | Budget 2015/16 \$'000 |
|--------------------------------|---|-----------------------------|
| Staff expenditure | | |
| Employee costs - operating | 12,524 | 12,949 |
| Employee costs - capital | 159 | 252 |
| Total staff expenditure | 12,683 | 13,201 |
| | EFT | EFT |
| Staff numbers | | |
| Employees | 138.8 | 140.2 |
| Total staff numbers | 138.8 | 140.2 |

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 | 2014/15 cents/\$CIV | 2015/16 cents/\$CIV | Change |
|--|------------------------|------------------------|---------------|
| General rate for rateable residential properties | 0.3222 | 0.3415 | 6.00% |
| General rate for rateable commercial industrial properties | 0.3222 | 0.4269 | 32.50% |
| Differential rate for rateable Rural 1 properties | 0.2416 | 0.2561 | 6.00% |
| General rate for rateable Rural 2 properties | 0.3222 | 0.3415 | 6.00% |
| Differential rate for rateable Vacant Land properties | 0.3222 | 0.5122 | 58.97% |

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 | 2014/15 \$ | 2015/16 \$ | Change |
|---|-------------------|-------------------|--------------|
| Residential | 5,016,298 | 5,380,153 | 7.3% |
| Commercial and Industrial | 541,003 | 731,579 | 35.2% |
| Rural 1 | 3,015,033 | 3,186,155 | 5.7% |
| Rural 2 | 2,476,864 | 2,651,997 | 7.1% |
| Vacant Land | 397,324 | 631,625 | 59.0% |
| Total amount to be raised by general rates | 11,446,522 | 12,581,509 | 9.9% |

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 | 2014/15 | 2015/16 | Change |
|------------------------------------|--------------|--------------|---------------|
| Residential | 5,334 | 5,348 | 0.26% |
| Commercial and Industrial | 428 | 433 | 1.17% |
| Rural 1 | 1,316 | 1,310 | -0.46% |
| Rural 2 | 1,607 | 1,623 | 1.00% |
| Vacant Land | 817 | 817 | 0.00% |
| Total number of assessments | 9,502 | 9,531 | 0.31% |

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 | 2014/15 \$ | 2015/16 \$ | Change |
|----------------------------|----------------------|----------------------|---------------|
| Residential | 1,556,866,500 | 1,575,447,500 | 1.19% |
| Commercial and Industrial | 167,909,000 | 171,370,000 | 2.06% |
| Rural 1 | 1,247,944,000 | 1,244,106,000 | -0.31% |
| Rural 2 | 768,735,000 | 776,573,000 | 1.02% |
| Vacant Land | 123,316,000 | 123,316,000 | 0.00% |
| Total value of land | 3,864,770,500 | 3,890,812,500 | 0.67% |

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

| Type of Charge | Per Rateable Property 2014/15 \$ | Per Rateable Property 2015/16 \$ | Change |
|----------------|--|--|--------------|
| Municipal | 290.00 | 307.00 | 5.86% |

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

| Type of Charge | 2014/15 \$ | 2015/16 \$ | Change |
|----------------|---------------|------------------|--------------|
| Municipal | 2,654,660 | 2,819,795 | 6.22% |

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 2014/15 \$ | Per Rateable Property 2015/16 \$ | Change |
|--|--|--|--------------|
| Kerbside collection (120 litre mobile garbage bin) | 325.00 | 337.00 | 3.69% |
| Recycling (240 litre recycling bin) | 79.50 | 83.00 | 4.40% |
| Total | 404.50 | 420.00 | 3.83% |

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 | 2014/15 \$ | 2015/16 \$ | Change |
|---------------------|---------------|------------------|--------------|
| Kerbside collection | 2,019,087 | 2,096,814 | 3.85% |
| Recycling | 488,285 | 519,165 | 6.32% |
| Total | 2,507,372 | 2,615,979 | 4.33% |

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

| Type of Charge | 2014/15 \$ | 2015/16 \$ | Change |
|--|---------------|-------------------|--------------|
| Rates and charges | 16,716,054 | 18,017,283 | 7.78% |
| Agreement in lieu of rates (Power Station) | 59,418 | 60,903 | 2.50% |
| Supplementary rates (pro-rata within the year) | 133,030 | 142,342 | 7.00% |
| Total Rates & Charges | 16,908,502 | 18,220,528 | 7.76% |

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 (2015/16: estimated \$142,342, 2014/15: \$133,030)
- 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 0.3415% (0.3415 cents in the dollar of CIV) for all rateable residential properties and Rural 2 properties; and
- A differential rate of 0.4269% (0.4269 cents in the dollar of CIV) for all rateable Commercial and Industrial properties (125% of general rate).
- A differential rate of 0.2561% (0.2561 cents in the dollar of CIV) for all rateable Rural 1 properties (75% of general rate).
- A differential rate of 0.5122% (0.5122 cents in the dollar of CIV) for all rateable Vacant Land properties (150% 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.

2.4 Vacant land

Vacant land is defined as:

- Any land which is located in Council's defined residential, commercial, rural living or industrial zones for planning purposes that is currently undeveloped.
- Undeveloped land is broadly classified as land not containing an approved, habitable structure, or land that has been developed for the purpose of commercial or industrial use.

The purpose of this differential is to encourage property owners to develop vacant land identified by Council as suitable for development, rather than simply acquire or hold land for the purpose of future investment without developing it. By encouraging the development of land ensures that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of the Council.

2.5 Commercial / Industrial

Commercial and industrial properties are defined as:

- Any property which is used **primarily** for commercial and/or industrial purposes and/or,
- Any property zoned as commercial and industrial land under the planning scheme in force in the municipal district which is not deemed vacant as per above.

To ensure that the owners of the property having the characteristics of Commercial and Industrial Land make an equitable financial contribution to the cost of carrying out Council's functions, including those functions supporting economic development and tourism, and the renewal and maintenance of public infrastructure that is of critical importance and benefit to business owners.

Appendix C Capital works program

This appendix presents a listing of the capital works projects that will be undertaken for the 2015-16 year.

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

- Current year works for 2015-16
- Works carried forward from the 2014-15 year.

Capital works program

For the year ending 30 June 2016

1. Current year works

| Capital Works Area | Project cost \$'000 | Asset expenditure type | | | | Summary of funding sources | | | |
|--|------------------------|------------------------|-------------------|-------------------|---------------------|----------------------------|-------------------------|------------------------|------------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contributions \$'000 | Council cash \$'000 | Borrow' s \$'000 |
| PROPERTY | | | | | | | | | |
| Buildings | | | | | | | | | |
| Building Energy Improvements Solar Panels | 180 | 180 | 0 | 0 | 0 | 0 | 0 | 180 | 0 |
| Public Convenience Renewal | 80 | 0 | 80 | 0 | 0 | 0 | 0 | 80 | 0 |
| Community (Public) Building Renewal / Upgrade | 93 | 0 | 39 | 54 | 0 | 0 | 0 | 93 | 0 |
| Corporate (Council) Building Renewal / Upgrade | 21 | 0 | 6 | 15 | 0 | 0 | 0 | 21 | 0 |
| Alexandra Hall Refurbishment | 50 | 0 | 50 | 0 | 0 | 0 | 0 | 50 | 0 |
| Alexandra Chambers & Mayors Office Roofing | 12 | 0 | 12 | 0 | 0 | 0 | 0 | 12 | 0 |
| Alexandra Shire Office - Disability Access | 6 | 0 | 6 | 0 | 0 | 0 | 0 | 6 | 0 |
| Eildon Visitor Info Centre | 4 | 0 | 4 | 0 | 0 | 0 | 0 | 4 | 0 |
| Alexandra Depot - Shed(s) | 160 | 100 | 0 | 60 | 0 | 0 | 0 | 160 | 0 |
| Yea Depot | 10 | 0 | 0 | 10 | 0 | 0 | 0 | 10 | 0 |
| Total Buildings | 616 | 280 | 197 | 139 | 0 | 0 | 0 | 616 | 0 |
| TOTAL PROPERTY | 616 | 280 | 197 | 139 | 0 | 0 | 0 | 616 | 0 |
| PLANT AND EQUIPMENT | | | | | | | | | |
| Plant, Machinery and Equipment | | | | | | | | | |
| Motor vehicles and plant | 1,051 | 0 | 1,051 | 0 | 0 | 0 | 0 | 551 | 500 |
| Total Plant, Machinery and Equipment | 1,051 | 0 | 1,051 | 0 | 0 | 0 | 0 | 551 | 500 |
| Essential Safety Services System | 33 | 33 | 0 | 0 | 0 | 0 | 0 | 33 | 0 |
| Fixtures, Fittings and Furniture | 33 | 33 | 0 | 0 | 0 | 0 | 0 | 33 | 0 |
| Computers and Telecommunications | | | | | | | | | |
| Information technology: Asset system | 127 | 127 | 0 | 0 | 0 | 0 | 0 | 127 | 0 |
| Information technology: PCs and servers | 99 | 0 | 99 | 0 | 0 | 0 | 0 | 99 | 0 |
| Total Computers and Telecommunications | 226 | 127 | 99 | 0 | 0 | 0 | 0 | 226 | 0 |
| Library Books | | | | | | | | | |
| Library Bookstock | 96 | 96 | 0 | 0 | 0 | 6 | 0 | 90 | 0 |
| Total Library Books | 96 | 96 | 0 | 0 | 0 | 6 | 0 | 90 | 0 |
| TOTAL PLANT AND EQUIPMENT | 1,406 | 256 | 1,150 | 0 | 0 | 6 | 0 | 900 | 500 |
| Capital Works Area | Project cost \$'000 | Asset expenditure type | | | | Summary of funding sources | | | |
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contributions \$'000 | Council cash \$'000 | Borrow' s \$'000 |
| INFRASTRUCTURE | | | | | | | | | |
| Roads | | | | | | | | | |
| Gravel Roads - Resheeting | 799 | 0 | 799 | 0 | 0 | 799 | 0 | 0 | 0 |
| Shoulder Resheeting Program | 50 | 0 | 50 | 0 | 0 | 0 | 0 | 50 | 0 |
| Sealed Roads Renewal & Patching | 784 | 0 | 784 | 0 | 0 | 784 | 0 | 0 | 0 |
| Sealed Roads - Reseals | 356 | 0 | 356 | 0 | 0 | 0 | 0 | 356 | 0 |
| Final Seals | 79 | 0 | 0 | 79 | 0 | 15 | 0 | 64 | 0 |
| Gravel Road Sealing Program | 418 | 0 | 0 | 418 | 0 | 0 | 0 | 418 | 0 |
| Road Safety | 60 | 40 | 0 | 20 | 0 | 0 | 0 | 60 | 0 |
| Kerb & Channel - Renewal | 93 | 0 | 93 | 0 | 0 | 0 | 0 | 93 | 0 |
| Bus Shelter Construction | 20 | 20 | 0 | 0 | 0 | 0 | 0 | 20 | 0 |
| Snodgrass Street, Yea - Special Charge Scheme | 48 | 0 | 0 | 48 | 0 | 0 | 0 | 48 | 0 |
| Total roads | 2,707 | 60 | 2,082 | 565 | 0 | 1,598 | 0 | 1,109 | 0 |
| Bridges | | | | | | | | | |
| Bridges and culverts | 637 | 0 | 637 | 0 | 0 | 0 | 0 | 637 | 0 |
| Total Bridges | 637 | 0 | 637 | 0 | 0 | 0 | 0 | 637 | 0 |
| Footpaths and Cycleways | | | | | | | | | |
| Footpath: Missing Links | 84 | 84 | 0 | 0 | 0 | 0 | 0 | 84 | 0 |
| Footpath: Renewal | 75 | 0 | 75 | 0 | 0 | 0 | 0 | 81 | 0 |
| Footpath: Upgrade | 51 | 0 | 0 | 51 | 0 | 0 | 0 | 45 | 0 |
| Total Footpaths and Cycleways | 210 | 84 | 75 | 51 | 0 | 0 | 0 | 210 | 0 |
| Drainage | | | | | | | | | |
| Drainage - New | 26 | 26 | 0 | 0 | 0 | 0 | 0 | 26 | 0 |
| Drainage - Network Expansion | 137 | 0 | 0 | 137 | 0 | 0 | 0 | 137 | 0 |
| Drainage - Trouble Spots | 39 | 0 | 0 | 39 | 0 | 0 | 0 | 39 | 0 |
| Total Drainage | 202 | 26 | 0 | 176 | 0 | 0 | 0 | 202 | 0 |

| Capital Works Area | Project cost \$'000 | Asset expenditure type | | | | Summary of funding sources | | | |
|---|------------------------|------------------------|-------------------|-------------------|---------------------|----------------------------|-------------------------|------------------------|------------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contributions \$'000 | Council cash \$'000 | Borrow' s \$'000 |
| Recreational, Leisure and Community Facilities | | | | | | | | | |
| Apex Park Yea - BBQ replacement | 7 | 0 | 7 | 0 | 0 | 0 | 0 | 7 | 0 |
| Shade Sails Renewal & Repairs | 16 | 0 | 16 | 0 | 0 | 0 | 0 | 16 | 0 |
| Playground Renewal | 20 | 0 | 20 | 0 | 0 | 0 | 0 | 20 | 0 |
| Alexandra Swimming Pool | 42 | 0 | 32 | 10 | 0 | 0 | 0 | 42 | 0 |
| Eildon Swimming Pool | 18 | 0 | 5 | 13 | 0 | 0 | 0 | 18 | 0 |
| Marysville Swimming Pool | 12 | 0 | 12 | 0 | 0 | 0 | 0 | 12 | 0 |
| Kinglake Community Centre | 10 | 0 | 0 | 10 | 0 | 0 | 0 | 10 | 0 |
| Leckie Park Pavilion | 78 | 0 | 0 | 78 | 0 | 0 | 0 | 78 | 0 |
| Total Rec, Leisure and Comm'y Facilities | 203 | 0 | 92 | 111 | 0 | 0 | 0 | 203 | 0 |
| Alexandra Landfill - Design | 155 | 0 | 0 | 155 | 0 | 0 | 0 | 155 | 0 |
| Waste Management | 155 | 0 | 0 | 155 | 0 | 0 | 0 | 155 | 0 |
| TOTAL INFRASTRUCTURE | 4,114 | 170 | 2,886 | 1,058 | 0 | 1,598 | 0 | 2,516 | 0 |
| TOTAL NEW CAPITAL WORKS 2015/16 | 6,136 | 706 | 4,233 | 1,197 | 0 | 1,604 | 0 | 4,032 | 500 |

2. Works carried forward from the 2014/15 year

| Capital Works Area | Project cost \$'000 | Asset expenditure type | | | | Summary of funding sources | | | |
|---|------------------------|------------------------|-------------------|-------------------|---------------------|----------------------------|-------------------------|------------------------|------------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contributions \$'000 | Council cash \$'000 | Borrow' s \$'000 |
| PROPERTY | | | | | | | | | |
| Buildings | | | | | | | | | |
| Yea Civic Centre Precinct Project | 145 | 0 | 145 | 0 | 0 | 110 | 0 | 35 | 0 |
| Total Buildings | 145 | 0 | 145 | 0 | 0 | 110 | 0 | 35 | 0 |
| TOTAL PROPERTY | 145 | 0 | 145 | 0 | 0 | 110 | 0 | 35 | 0 |
| PLANT AND EQUIPMENT | | | | | | | | | |
| Computers and Telecommunications | | | | | | | | | |
| Information technology: PCs and servers | 43 | 0 | 43 | 0 | 0 | 0 | 0 | 43 | 0 |
| Total Computers and Telecommunications | 43 | 0 | 43 | 0 | 0 | 0 | 0 | 43 | 0 |
| TOTAL PLANT AND EQUIPMENT | 43 | 0 | 43 | 0 | 0 | 0 | 0 | 43 | 0 |
| INFRASTRUCTURE | | | | | | | | | |
| Roads | | | | | | | | | |
| Vegetation Projects | 121 | 121 | 0 | 0 | 0 | 0 | 0 | 121 | 0 |
| Eildon Town Centre - Connecting & Revitalising | 290 | 0 | 290 | 0 | 0 | 260 | 0 | 30 | 0 |
| TOTAL ROADS | 411 | 121 | 290 | 0 | 0 | 260 | 0 | 151 | 0 |
| Drainage | | | | | | | | | |
| Flood Levee Buxton | 47 | 0 | 0 | 47 | 0 | 0 | 0 | 47 | 0 |
| Total Drainage | 47 | 0 | 0 | 47 | 0 | 0 | 0 | 47 | 0 |
| Recreational, Leisure and Community Facilities | | | | | | | | | |
| Timber Tramway Museum | 50 | 0 | 50 | 0 | 0 | 0 | 0 | 50 | 0 |
| Total Rec, Leisure and Comm'y Facilities | 50 | 0 | 50 | 0 | 0 | 0 | 0 | 50 | 0 |
| Alexandra Landfill - Cell Construction | 246 | 246 | 0 | 0 | 0 | 0 | 0 | 246 | 0 |
| Alexandra Landfill - Design | 354 | 0 | 0 | 354 | 0 | 0 | 0 | 354 | 0 |
| Resource Recovery Centres | 85 | 85 | 0 | 0 | 0 | 0 | 0 | 85 | 0 |
| Waste Management | 685 | 331 | 0 | 354 | 0 | 0 | 0 | 685 | 0 |
| TOTAL INFRASTRUCTURE | 1,193 | 452 | 340 | 401 | 0 | 260 | 0 | 933 | 0 |
| TOTAL CARRIED FWD WORKS 2014/15 | 1,381 | 452 | 528 | 401 | 0 | 370 | 0 | 1,011 | 0 |

3. Summary

| Capital Works Area | Project cost \$'000 | Asset expenditure type | | | | Summary of funding sources | | | |
|----------------------------|------------------------|------------------------|-------------------|-------------------|---------------------|----------------------------|-------------------------|------------------------|------------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contributions \$'000 | Council cash \$'000 | Borrow' s \$'000 |
| PROPERTY | 761 | 280 | 342 | 139 | 0 | 110 | 0 | 651 | 0 |
| PLANT AND EQUIPMENT | 1,449 | 256 | 1,193 | 0 | 0 | 6 | 0 | 943 | 500 |
| INFRASTRUCTURE | 5,307 | 622 | 3,226 | 1,459 | 0 | 1,858 | 0 | 3,449 | 0 |
| TOTAL CAPITAL WORKS | 7,517 | 1,158 | 4,761 | 1,598 | 0 | 1,974 | 0 | 5,043 | 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 2015-16 year.

| Fees & Charges | Ref | 2014-15 | 2015-16 |
|---|-------------------------------|------------------|---|
| Administration Charges | | Adopted | Budget |
| 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 | 1.00 | 1.00 |
| Photocopy Charges - A4 Colour - double sided | Per double sided copy | 2.00 | 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 | 2.00 | 2.00 |
| Photocopy - A3 Colour - double sided | Per double sided copy | 4.00 | 4.00 |
| Photocopy - AO B&W Photocopies | Per copy | 8.00 | 8.00 |
| Photocopy - A1 B&W Photocopies | Per copy | 6.80 | 6.80 |
| Photocopy - A2 B&W Photocopies | Per copy | 5.50 | 5.50 |
| Photocopy Charges - Planning Photo A3 | Per copy | 1.00 | 1.00 |
| Freedom of Information Request - Statutory (photocopying additional) | Per application | 26.30 | 27.30 |
| Freedom of Information - Search Charges | \$20.00 per hour | \$20 per hour | 1.5 fee units per hour |
| Freedom of Information requests - Supervision Charges | \$5.00 per qtr hour | \$5 per qtr hour | 1.5 fee units |
| Freedom of Information requests - B & W photocopy (A4) | Per copy | 0.30 | 0.20 |
| Freedom of Information - health explanation provided by a suitably qualified practitioner | Per qtr hour or part there of | | 1.9 fee units to a maximum of 6 fee units |
| Freedom of Information - provision of a health information summary | Per qtr hour or part there of | | 1.9 fee units to a maximum of 6 fee units |
| 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 | 60.00 | 61.50 |
| | | | |

| Fees & Charges | Ref | 2014-15 | 2015-16 |
|---|-----------------------------|--|--|
| Assets & Development | | | |
| Drainage Point of Discharge information (BCA Scheduled fee) | Per information certificate | 61.50 | 62.80 |
| 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 | 264.60 | 270.00 |
| Major Works (B) | Per application | 66.20 | 67.50 |
| Minor Works (A) | Per application | 152.20 | 155.20 |
| Minor Works (B) | Per application | 66.20 | 67.50 |
| Municipal Roads >50kph | | | |
| Major Works (A) | Per application | 595.20 | 607.10 |
| Major Works (B) | Per application | 330.70 | 337.30 |
| Minor Works (A) | Per application | 152.20 | 155.20 |
| Minor Works (B) | Per application | 66.20 | 67.50 |
| (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 | 473.00 | 484.00 |
| Up to \$120,000 in value (4 inspections) | Per permit | | |
| Up to \$153,000 in value (4 inspections) | Per permit | 843.30 | 864.00 |
| 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 | 1401.40 | 1436.00 |
| 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 | 470.00 | 482.00 |
| Sheds over 50m2 | Per permit | 638.00 | 654.00 |
| Swimming Pools | Per permit | 638.00 | 654.00 |
| Re-stumping | Per permit | 319.00 | 327.00 |
| Underpinning | Per permit | 319.00 | 327.00 |
| Demolition Permits | | | |
| - Dwellings | Per permit | 330.00 | 338.00 |
| - Commercial / Industrial up to 200m2 | Per permit | 638.00 | 654.00 |
| Fences | Per permit | 255.00 | 261.00 |
| 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+ Sqrt\$cost) | as per AIBS Guidelines 4(\$cost/2000+Sqrt \$cost) |
| Construction value \$100,000 | Per application | 1611.39 | 1611.39 |

| Fees & Charges | Ref | 2014-15 | 2015-16 |
|---|-----------------------|----------------|----------------|
| 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 | 196.00 | 201.00 |
| Amendment to Permit | Per application | | |
| Inspection of dwelling - relocation (plus deposit \$50.00) | Per application | 417.00 | 427.00 |
| Inspection Fees - expired permits - final certificate required | Per application | 196.00 | 201.00 |
| Copy of Plans- (Dwellings) | Per set | 51.20 | 52.00 |
| Copy of Plans- (Commercial/Industrial) | Per set | 78.70 | 81.00 |
| Building Permit Search Fee | Per search | 71.70 | 73.00 |
| Modification to siting requirements | Per application | 235.00 | 235.00 |
| Application to build over easement | Per application | 196.00 | 201.00 |
| 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 | 35.70 | 35.70 |
| Health | | | |
| Septic Tank Fees domestic | Per permit | 505.00 | 518.00 |
| Septic Tank Alteration | Per permit | 280.00 | 287.00 |
| Septic Tank Fees commercial | Per permit | 505.00 | 518.00 |
| Food Premises Registration (New categories) | | | |
| Category 3 | Per registration | 166.00 | 170.00 |
| Category 2 | Per registration | 295.00 | 303.00 |
| Category 1 | Per registration | 370.00 | 379.00 |
| Prescribed Accommodation Registration | | | |
| Level 1 - up to 25 beds | Per registration | 140.00 | 144.00 |
| Level 2 - 26 to 50 beds | Per registration | 191.00 | 196.00 |
| Level 3 - 51 to 74 beds | Per registration | 256.00 | 262.00 |
| Level 4 - 75 to 100 beds | Per registration | 319.00 | 327.00 |
| Level 5 - 101 to 125 beds | Per registration | 384.00 | 394.00 |
| Hair Dressers Registration | | | |
| Hair Dressers Registration | Per registration | 166.00 | 170.00 |
| Skin Penetration Registration | | | |
| Skin Penetration Registration | Per registration | 166.00 | 170.00 |
| Caravan Parks Registration - per site | | | |
| Caravan Parks Registration - per site | Per site registration | 3.25 | 3.35 |
| Business Registration Transfers - Health | | | |
| Business Registration Transfers - Health | Per transfer | 135.00 | 138.00 |
| Inspections - Health | | | |
| Inspections - Health | Per inspection | 135.00 | 138.00 |
| Flu shots to external organisations | | | |
| Flu shots to external organisations | Per shot | 18.00 | 18.50 |
| Local Laws | | | |
| Disabled Parking Permits | Per permit | 6.10 | 6.30 |
| Animal Impoundment Fees (Daily) | | | |
| Dog | Per dog | 77.00 | 79.00 |
| Dog (Concession owner) | Per dog | 46.00 | 47.00 |
| Cattle - first | Per head | 84.00 | 86.00 |
| Goats & Pigs | Per head | 45.00 | 46.00 |
| Horses | Per head | 84.00 | 86.00 |
| Sheep Pound | Per head | 22.50 | 23.00 |
| Each additional animal | Per head | 3.40 | 3.50 |
| Sustenance | Per head | 19.00 | 20.00 |

| Fees & Charges | Ref | 2014-15 | 2015-16 |
|--|-----------------|---------------------|---------------------|
| All other animals (birds & poultry) | Per head | 1.80 | 1.90 |
| - sustenance | Per head | 1.30 | 1.30 |
| Animal Registrations | | | |
| Dog Tag Replacement Fee | Per tag | 3.70 | 3.80 |
| Cat Tag Replacement Fee | Per tag | 3.70 | 3.80 |
| New dog/cat registration - not desexed | Per dog/cat | 119.00 | 123.00 |
| New dog cat registration - not desexed (Concession) | Per dog/cat | 59.00 | 63.00 |
| Dog/cat Re-registration - not desexed or micro chipped | Per dog/cat | 119.00 | 123.00 |
| Dog/cat Re-registration - not desexed or micro chipped (Concession) | Per dog/cat | 59.00 | 63.00 |
| New Dog/cat Registration - Desexed and micro chipped | Per dog/cat | 40.00 | 41.00 |
| New Dog/cat Registration - Desexed and micro chipped (Concession) | Per dog/cat | 20.00 | 21.00 |
| Dog/cat Re-registration - Desexed or micro chipped | Per dog/cat | 40.00 | 41.00 |
| Dog/cat Re-registration - Desexed or micro chipped (Concession) | Per dog/cat | 20.00 | 21.00 |
| Guide dog registration & re-registration | Per dog | 0.00 | 0.00 |
| Restricted breeds/Declared Animals | Per animal | 223.00 | 229.00 |
| | | | |
| Planning Charges | | | |
| Advertising fee | | | |
| Public notice in paper (to be inserted by Council) | Per notice | 126.00 | 130.00 |
| Public notice on site (when erected for applicant) | Per notice | 77.00 | 79.00 |
| Admin. Charge | Per notice | 38.00 | 39.00 |
| | | | |
| Satisfaction Matters | | | |
| Satisfaction matters - As prescribed in regulation | | | |
| Assessing a Plantation Development Notice | Per assessment | 132.00 | 135.00 |
| Assessing a Timber Harvesting Plan | Per assessment | 132.00 | 135.00 |
| | | | |
| 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 | Ref | 2014-15 | 2015-16 |
|--|--------------------|------------------|----------------|
| 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 | 134.00 | 130.00 |
| Amendment of Endorsed Plan/s | Per amendment | 134.00 | 130.00 |
| Planning Permit / Consent archive search fee | Per item | 72.00 | 74.00 |
| | | | |
| 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 | | | |
| | 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 | 90.00 | 90.00 |
| - Not for Profit | Full day | 125.00 | 125.00 |
| - Business | Half day | n/a | n/a |
| - Business | Full day | n/a | n/a |
| Refundable Bond | | 50.00 | 50.00 |
| | | | |
| HACC charges | | | |
| Cheviot Planned Activity Group | | | |
| - Low Income | Per service | 7.30 | 7.50 |
| - Medium Income | Per service | 7.30 | 7.50 |
| - High Income (Core) | Per service | 12.80 | 13.15 |
| - High Income (High Care) | Per service | 18.00 | 18.45 |
| | | | |
| Allied Health Support | | | |
| - Low Income | Per consultation | 9.40 | 9.65 |
| - Medium Income | Per consultation | 14.50 | 14.85 |
| - High Income (Core) | Per hour | 95.60 | 98.00 |
| | | | |
| Food Services (Meals) | | | |
| - Low Income | Per meal | 8.70 | 8.90 |
| - Medium Income | Per meal | 8.70 | 8.90 |
| - High Income | Per meal | 15.15 | 15.50 |
| | | | |
| Home Care | | | |
| - Low Income | Per hour | 5.80 | 5.95 |
| - Medium Income | Per hour | 14.50 | 14.85 |
| - High Income | Per hour | 31.50 | 32.30 |
| | | | |
| Property Maintenance | | | |
| - Low Income | Per hour | 11.60 | 11.90 |
| - Medium Income | Per hour | 17.40 | 17.85 |
| - High Income | Per hour | 45.80 | 46.95 |
| | | | |
| Personal Care | | | |
| - Low Income | Per hour | 4.30 | 4.40 |
| - Medium Income | Per hour | 8.50 | 8.70 |
| - High Income | Per hour | 35.30 | 36.20 |
| | | | |
| Respite Care | | | |
| - Low Income | Per hour | 2.90 | 3.00 |
| - Medium Income | Per hour | 4.40 | 4.50 |
| - High Income | Per hour | 32.50 | 33.30 |

| Fees & Charges | Ref | 2014-15 | 2015-16 |
|---|-------------------------------|----------------|----------------|
| Respite Care in home overnight | | | |
| - Low Income | Per 10 hours | 16.20 | 16.60 |
| - Medium Income | Per 10 hours | 20.65 | 21.15 |
| - High Income | Per 10 hours | 144.45 | 148.25 |
| Nursing | | | |
| - Low Income | Per visit | 3.60 | 3.70 |
| - Medium Income | Per visit | 31.90 | 32.70 |
| - High Income | Per visit | 87.60 | 89.90 |
| Cheviot Program - Social Support | | 8.90 | 9.20 |
| PRIVATE CLIENTS - AGED AND DISABILITY SERVICES | | | |
| Home Care, Personal Care and Respite Care | | | |
| Mon - Fri - 6am - 6pm | Per hour | 43.90 | 45.25 |
| Mon - Fri - outside above hours - and Saturday (first 2 hours) | Per hour | 52.40 | 53.95 |
| Mon - Fri - outside above hours - and Saturday (hours thereafter) | Per hour | 61.70 | 63.55 |
| Sunday all day | Per hour | 68.75 | 70.75 |
| Public Holidays | Per hour | 72.00 | 74.15 |
| Travel rate | Per hour | 43.90 | 45.25 |
| Travel cost | Per kilometre | 1.36 | 1.40 |
| Home Maintenance | | | |
| Mon - Fri 6am - 6pm | Per hour | 58.35 | 60.10 |
| Mon - Fri (outside above hours) | Per hour | 63.45 | 65.35 |
| Travel rate | Per hour | 43.50 | 16.00 |
| Travel cost | Per kilometre | 1.45 | 1.50 |
| Food Services (Meals) | Per meal | 15.50 | 16.00 |
| Cheviot Social Support | | | |
| - High | Per hour | 22.60 | 23.15 |
| - Core Meal | Per meal | 15.50 | 16.00 |
| Case Management | Per case | 106.65 | 109.30 |
| | | | |
| Swimming Pools | | | |
| Admissions | | | |
| Adults | Per adult | 6.00 | 6.00 |
| Children | Per child | 5.00 | 5.00 |
| Family | 2 Adults + 1 or more children | 17.00 | 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 | | 81.00 | 81.00 |
| 1 Adult and 2 or more Dependent Children | | 130.00 | 130.00 |
| 2 Adults with 1 or more Dependent Children | | 156.00 | 156.00 |
| * Season Tickets for Public Hours Only | | | |
| Multi Pass- Adult | Per adult - 10 visits | 36.00 | 42.00 |
| Multi Pass- Child | Per child - 10 visits | 29.00 | 35.00 |
| School Fees | | | |
| Schools/all private hirers | Per hour | 35.00 | 35.00 |
| Hirers who require Lifeguard | Per hour | 65.00 | 70.00 |

| Fees & Charges | Ref | 2014-15 | 2015-16 |
|--|------------------------|----------------|----------------|
| Public Hire Facilities | | | |
| Yea Shire Hall Hire (New Charging system) | | | |
| Commercial | Per 1/2 day | \$116.00 | \$119.00 |
| Commercial | Per Full day | \$233.00 | \$235.00 |
| Bond | Per rental period | \$233.00 | \$235.00 |
| | | | |
| Non commercial | 1/2 day | \$59.00 | \$60.00 |
| Non commercial | Full day | \$118.00 | \$120.00 |
| Bond | Per rental period | \$118.00 | \$120.00 |
| Public Liability Insurance | Per hire | \$35.00 | \$35.00 |
| | | | |
| Yea Chambers (New Charging system) | | | |
| Commercial | Per 1/2 day | \$59.00 | \$60.00 |
| Commercial | Per Full day | \$118.00 | \$120.00 |
| Bond | Per rental period | \$118.00 | \$120.00 |
| | | | |
| Non commercial | Per 1/2 day | \$29.00 | \$30.00 |
| Non commercial | Per Full day | \$58.00 | \$60.00 |
| Bond | Per rental period | \$58.00 | \$60.00 |
| Public Liability Insurance | Per hire | \$35.00 | \$35.00 |
| | | | |
| Alexandra Shire Hall Charges | | | |
| Commercial | 1/2 day | \$116.00 | \$119.00 |
| Commercial | Full day | \$233.00 | \$235.00 |
| Bond | Per rental period | \$233.00 | \$235.00 |
| | | | |
| Non commercial | 1/2 day | \$59.00 | \$60.00 |
| Non commercial | Full day | \$118.00 | \$120.00 |
| Bond | Per rental period | \$118.00 | \$120.00 |
| | | | |
| Piano Hire Fee | Per hire | \$118.00 | \$120.00 |
| Public Liability Insurance - per session of Hire | Per hire | \$35.00 | \$35.00 |
| | | | |
| Kinglake Community Centre | | | |
| Stadium Hire | Hourly rate | | \$30.00 |
| Stadium Hire | Daily rate | | \$240.00 |
| Stadium Hire | Weekend rate | | \$400.00 |
| Lounge, Hall and Craft Room - Casual Hire | Hourly rate | | \$30.00 |
| Lounge, Hall and Craft Room - User Group with Agreement Hire | Hourly rate | | \$15.00 |
| Lounge, Hall and Craft Room | Daily rate | | \$120.00 |
| Lounge, Hall and Craft Room | Weekend rate | | \$240.00 |
| Foyer | Flat rate per function | | \$100.00 |
| Servery | Flat rate per function | | \$50.00 |
| Kitchen and Servery | Flat rate per function | | \$100.00 |
| | | | |
| Thornton Hall | | | |
| Commercial (profit) casual hire | Hourly rate | | \$20.00 |
| Community group (non-profit) casual hire | Hourly rate | | \$15.00 |
| Commercial (profit) casual hire | Daily rate | | \$125.00 |
| Community group (non-profit) casual hire | Daily rate | | \$100.00 |
| Commercial (profit) casual hire | Weekend rate | | \$200.00 |
| Community group (non-profit) casual hire | Weekend rate | | \$150.00 |
| | | | |

| Fees & Charges | Ref | 2014-15 | 2015-16 |
|---|---------------------------|--------------------|--------------------|
| Alexandra Community Leisure Centre | | | |
| Stadium Court Fees – Senior Game | Per Game | | \$60.00 |
| Stadium Court Fees – Senior Training or Casual Hire | Per Hour | | \$30.00 |
| Stadium Court Fees – Junior Game | Per Game | | \$50.00 |
| Stadium Court Fees – Junior Training or Casual Hire | Per Hour | | \$25.00 |
| Stadium Fees –Casual Hire | Per Day | | \$240.00 |
| Squash Court Fees – Pennant | Per Court | | \$45.00 |
| Squash Court Fees – Club Training | Per Court Per Hour | | 15.00 |
| Squash Court Fees – Casual Hire | Per Court Per Hour | | 20.00 |
| | | | |
| 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 | 1.00 | 1.00 |
| Murrindindi Library - Photocopy Charges - A4 Colour - double sided | Per double sided copy | 2.00 | 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 | 2.00 | 2.00 |
| Murrindindi Library - Photocopy - A3 Colour - double sided | Per double sided copy | 4.00 | 4.00 |
| 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 | 16.50 | 16.50 |
| Murrindindi Library Overdue Fees | Per day per item | 0.30 | 0.30 |
| Murrindindi Library Reimbursement Lost Item | Per Item | \$5 plus book 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 | 1.00 | 1.00 |
| Murrindindi Library Internet Printing - A3 Black & white | Per page | 0.60 | 0.60 |
| Murrindindi Library Internet Printing - A3 Colour | Per page | 2.00 | 2.00 |
| Replacement Membership Cards | per Card | 3.50 | 3.50 |
| Value Added Library Programs (Holiday Activities) | per participant | Min \$2.00 | Min \$2.00 |
| | | | |
| | | | |
| Saleyards | | | |
| Yea Saleyard Agent Fees | Per head | 0.45 | 0.45 |
| Yea Saleyard Fees - Cow & Calf | Per head | 9.00 | 9.00 |
| Yea Saleyard Fees - Cattle | Per head | 8.00 | 8.00 |
| Yea Saleyard Fees - Bulls | Per head | 10.00 | 10.00 |
| Yea Saleyard Fees - Scanning | Per head | 2.50 | 2.50 |
| Yea Post Breeder Tags | Per head | 33.00 | 33.00 |
| Yea Non-Sale Day Fee (Private) | Per head | 1.10 | 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 | 164.00 |
| Construction/Demolition material (Industrial) (direct to landfill) | per tonne | 145.00 | 164.00 |
| Commercial/Business (Industrial) Waste - general | per tonne | 145.00 | 164.00 |

| Fees & Charges | Ref | 2014-15 | 2015-16 |
|---|-----------------|----------------|----------------|
| Residential/Municipal General Waste (direct to landfill) | per tonne | 95.00 | 164.00 |
| Concrete, masonry, rock (clean) | per tonne | 95.00 | 55.00 |
| Clean fill | per tonne | 55.00 | 55.00 |
| Asbestos cement sheet (direct to landfill) - wrapped - max 10m2 per day, no commercial disposal | per tonne | 145.00 | 164.00 |
| Minimum gate fee | | | 50.00 |
| Account card replacement fee | per item | 30.00 | 30.00 |
| Transfer Station & Tipping Fees | | | |
| Shire Residents and Ratepayers | | | |
| Commercial/Business (Industrial) Waste - loose garbage | per cubic metre | 95.00 | 97.00 |
| Commercial/Business Waste (Industrial) - rubble | per cubic metre | 95.00 | 97.00 |
| Residential (Municipal) Waste – all kinds | per cubic metre | 37.00 | 38.00 |
| Loose Garbage Bags | per bag | 5.00 | 5.00 |
| Car Tyre | per cubic metre | 8.00 | 9.00 |
| Motor Cycle Tyre | each | 4.00 | 4.00 |
| 4wd / Light truck tyre | each | 10.00 | 12.00 |
| Truck Tyre | each | 26.00 | 27.00 |
| Tractor Tyre | each | 82.00 | 80.00 |
| 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 | 15.00 | 7.00 |
| Comingled Recyclables (Residential) | per cubic metre | 0.00 | 0.00 |
| Recycle Cardboard paper - commercial | per cubic metre | 0.00 | 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 | 13.00 |
| 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 - Single | per item | 25.00 | 25.00 |
| Mattress - Double | | | 30.00 |
| Couch - 1 seat | per item | 25.00 | 25.00 |
| Couch - 2/3 seat | per item | 35.00 | 35.00 |
| Refridgerators | per item | | 10.00 |
| Car Batteries | per item | 0.00 | 0.00 |
| Scrap Steel | per item | 0.00 | 0.00 |
| Non-Shire Residents and Ratepayers | | | |
| Commercial/Business (Industrial) Waste - all kinds | per cubic metre | 190.00 | 195.00 |
| Residential (Municipal) Waste – all kinds | per cubic metre | 70.00 | 71.50 |
| Loose Garbage Bags | per bag | 10.00 | 10.00 |
| General garbage - 0.25m3- eg 240 lt bin | per cubic metre | 19.00 | 20.00 |
| General garbage - 1m3 - eg 6x4 trailer to water level | per cubic metre | 70.00 | 72.00 |
| General garbage - 2m3 - eg tandem trailer at water level | per cubic metre | 140.00 | 144.00 |
| 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 | 46.00 |
| Tractor Tyre | each | 102.00 | 105.00 |
| Earthmover Tyre | each | 182.00 | 187.00 |

| Fees & Charges | Ref | 2014-15 | 2015-16 |
|---|-----------------|---------------------|----------------|
| Tyre dirty | each | add \$4.00 per tyre | |
| Tyre with rim | each | add \$4.00 per tyre | |
| Greenwaste | per cubic metre | 27.00 | 28.00 |
| Natural timber >25cm diameter | per metre | 4.00 | 4.00 |
| Recyclables (Commercial) | per cubic metre | 15.00 | 7.00 |
| 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 |
| Plastic Chemical Containers - not eligible for "DrumMuster" (either unsuitable or unclear). | Per container | 10.00 | 10.00 |
| Plastic Chemical Containers - not eligible for "DrumMuster" (either unsuitable or unclear). | 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 requiring refrigerant recovery | per item | 15.00 | 10.00 |
| Commercial collection charges | | | |
| Commercial garbage bin hire | per item | 12.00 | 12.00 |
| Commercial garbage bin per lift | per item | 16.00 | 16.00 |
| Commercial recycle bin hire | per item | 12.00 | 12.00 |
| Commercial recycle bin per lift | per item | 10.00 | 8.00 |
| Event bin charges | | | |
| Event bin delivery | per item | 4.00 | 4.00 |
| Garbage bin - clear and remove | per item | 16.00 | 16.00 |
| Recycle bin - clear and remove | per item | 10.00 | 8.00 |
| Material Sales | | | |
| Crushed concrete, 20mm when available | per tonne | | 15.00 |
| Crushed concrete, 40mm when available | per tonne | | 15.00 |
| High quality mulch | per cubic metre | | 20.00 |

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 |
| CRABI | Country Roads and Bridges Initiative |
| DEWLP | Department of Environment, Land, Water and Planning |
| EBA | Enterprise Bargaining Agreement |
| EFT | Equivalent Full Time |
| FSPL | Fire Services Property Levy |
| ha | Hectares |
| HACC | Home and Community Care |
| LGIP | Local Government Infrastructure Program |
| MCH | Maternal and Child Health |
| R2R | Roads to Recovery Funding Program |
| SRP | Strategic Resource Plan |
| VCAT | Victorian Civil Administrative Tribunal |