



**BUDGET
2013-14**

**Adopted
25 June 2013**

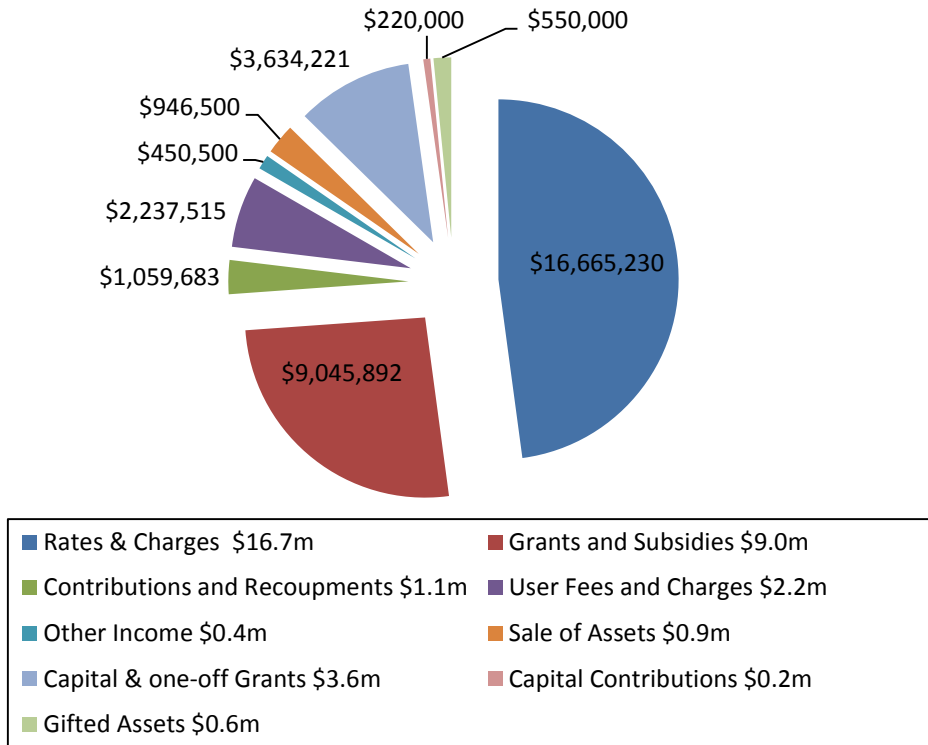
CONTENTS

1 OVERVIEW.....	3
1.1 MAYOR'S INTRODUCTION	3
1.2 CHIEF EXECUTIVE OFFICER'S SUMMARY	4
1.3 BUDGET PREPARATION	10
1.4 LINKAGE TO THE COUNCIL PLAN	10
1.5 BUDGET INFLUENCES & PRINCIPLES	11
2 BUDGETED STANDARD STATEMENTS.....	16
2.1 BUDGETED STANDARD INCOME STATEMENT	16
2.2 BUDGETED STANDARD BALANCE SHEET	17
2.3 BUDGETED STANDARD CASH FLOW STATEMENT	18
2.4 BUDGETED STANDARD CAPITAL WORKS STATEMENT	19
3 ACTIVITIES & INITIATIVES.....	20
4 BUDGET ANALYSIS	52
4.1 ANALYSIS OF OPERATING BUDGET	52
4.2 ANALYSIS OF BUDGETED STANDARD BALANCE SHEET	61
4.3 ANALYSIS OF BUDGETED STANDARD CASH FLOW STATEMENT	64
4.4 ANALYSIS OF CAPITAL WORKS BUDGET	65
4.5 BORROWINGS	72
4.6 KEY FINANCIAL MEASURES & TARGETS.....	74
4.7 KEY FINANCIAL TRENDS 2005-2014	75
5 LONG-TERM STRATEGIES.....	76
5.1 STRATEGIC RESOURCE PLAN (SRP).....	76
5.2 RATING INFORMATION	78
5.3 OTHER STRATEGIES AND PLANS	81
6 APPENDICES.....	82
6.1 RATES & CHARGES STATUTORY DISCLOSURES	82
6.2 FEES & CHARGES	107
6.3 COMMUNITY GRANTS	120
6.4 INCOME STATEMENT BY KEY STRATEGIC ACTIVITY & PROGRAM.....	123
ABBREVIATIONS.....	134
GLOSSARY	135

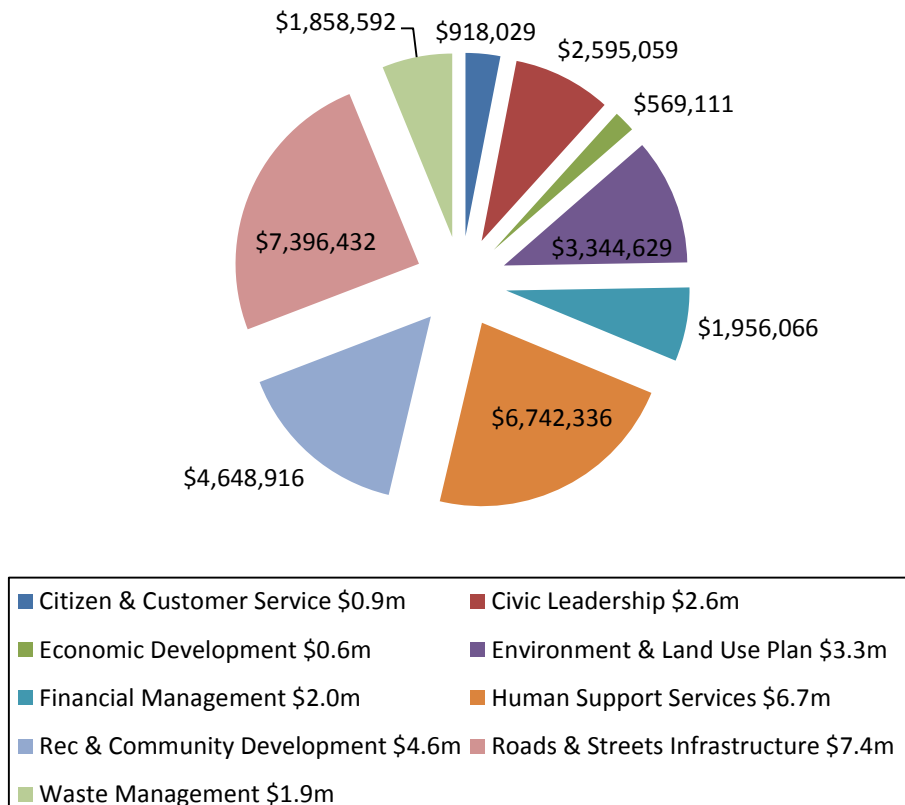
This budget has been prepared with reference to The Institute of Chartered Accountants "Victorian City Council Model Budget 2013-14" a best practice guide for reporting local government budgets in Victoria.

Council's 2013-14 Budget At A Glance

How Council's Revenue is Generated



Where Council will Spend the Money



1 OVERVIEW

1.1 MAYOR'S INTRODUCTION

In 2013 Golden Plains Shire continues to be a region of strong growth, experiencing a sustained population increase of 2.3% across the Shire and an increase of approximately 9% in the South East of the municipality.

Council recognises the rapid growth in the region and the subsequent increased demand for services and infrastructure. To ensure that it meets both its legislative responsibility of sound financial management and also to fund the needs of our growing and changing communities, Council invests significant efforts in planning for the short, medium and long term requirements of Golden Plains Shire.

The 2013-14 Budget aims to meet the needs of today without compromising the needs of future generations. Council's prudent strategic planning should ensure that it will be able to meet the demands of future infrastructure and community servicing, without compromising the level of service currently demanded. Council delivers family, aged and disability services, maintains over 1,800 kilometres of road network, develops community access and connectedness through linking paths and trails and also maintains an excellent standard of recreation facilities and public spaces.

In the current economic climate, the reliability of State and Federal Government grants are not certain and Council is required to provide essential services and facilities for its residents to a standard our community expects. Council will remain active in lobbying for a share of State and Federal taxes to fund core Local Government activities, as well as continuing efforts to ward off persistent cost shifting to Local Government.

Council is responsible for funding regional growth and has worked hard to maintain a balanced and sustainable level of rate revenue. Councillors examine the budget in depth each year and are always considerate of the impact rate rises have on rate payers. This year Councillors identified further savings to limit the average increase per assessment to 6.03%. This budget provides genuine value for money for rate payers and also supports the vibrant and connected communities that make Golden Plains Shire such a great place to live.

Through considered strategic planning and rigorous financial management Council is in a strong position to accommodate the pressures brought about by our changing communities. Golden Plains Shire Council remains in a sound financial position for the year 2013–14 and is well placed to deliver the services and infrastructure needed in our communities.

Cr Jenny Blake
MAYOR

1.2 CHIEF EXECUTIVE OFFICER'S SUMMARY

INTRODUCTION

It is with pleasure I present the 20th Golden Plains' budget to Council. The budget, with total operating expenditure of \$29.1m and a capital program totaling \$9.66m, will deliver a broad range of services, programs and infrastructure projects and is a reflection of the progressive strategic direction Council has adopted.

These programs include:

- \$11.9m allocated to the construction and maintenance of road and street infrastructure;
- \$8.2m to human support services, including children, aged, disability and maternity support;
- \$5.6m to support and develop our recreation and community spaces and groups;
- \$3.3m to managing Council's environmental and land use planning responsibilities;
- \$867k to support economic development and tourism; and
- \$604k to support Council's emergency management responsibilities.

Council has continued to implement the strategies within its existing Strategic Resource Plan (SRP) 2010-2015 (Finance 2009), which includes an annual increase in rates. The rate increases in the SRP are necessitated by the persistent growth and demand for services Council is experiencing, which also results in increased maintenance costs of new buildings and infrastructure.

In 2013-14, Council has been able to keep the total average increase per assessment to 6.03%.

This comprises:

- a 7.46% increase in revenue from general rates;
- no increase in the Municipal Charge;
- an increase in the annual garbage charge of 2.94%; and
- an increase in the state landfill levy of 4%.

From 1 July 2013 a new fire levy will apply to all private property owners, including persons and organisations that do not currently pay council rates (such as churches, charities, private schools and RSL's). Council properties will also be subject to the fire levy. The 2013-14 budget assumes that all additional costs to administer the levy will be recouped under the expected funding model.

The budget has been prepared based on the strategies adopted by Council in developing Finance 2009.

As depicted in Finance 2009, 2012-13 has seen Council begin restoring its cash balance and retained earnings to more sustainable levels. The 2013-14 budget has been prepared to consolidate this financial position to ensure Council's continued sustainability.

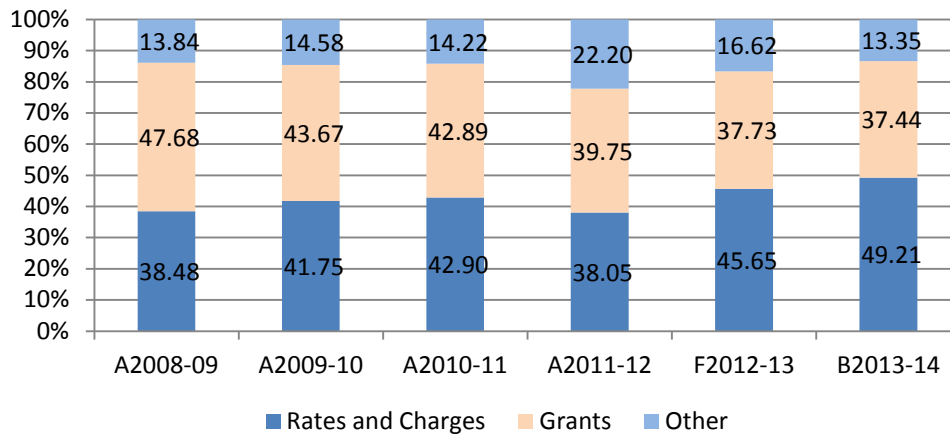
This positive result is a direct result of the strong financial discipline of Council who continue to work hard to meet the needs of today, without compromising future generations. The 2013-14 budget allows Council to maintain its level of service, while maintaining its cash balance.

In recent years Council's liquidity has been placed under increasing pressure as a result of the high growth in population and the corresponding demand for services. The 2013-14 budget shows an improved liquidity ratio of 173%. The strengthening of this ratio is consistent with Finance 2009, and has been positively impacted by the early receipt of Grants Commission funding.

Rates and charges (rates, municipal charge and garbage charges) account for 49.21% of total revenue whilst Finance 2009 projected a comparative figure of 52.4%. According to Finance 2009, this percentage needs to increase to approximately 55% in 2014-15. This ratio is vitally important in ensuring Council is able to continue to deliver a broad range of services without over dependence on grants. Chart 1 shows the progress Council is making on reducing this risk.

Chart 2

Percentage of Total Revenue



The Municipal Association of Victoria's Rates Survey 2012-13 shows that Council has been able to achieve financial sustainability without a significant reliance on rates and charges. Despite steady rate increases, of the 70 responding councils, Golden Plains' average rates and charges per assessment was rated the 33rd lowest rating Council in Victoria.

The new Rating Strategy adopted for 2013-14 will ensure that the financial burden is shared equitably, while generating sufficient revenue to meet the increasing demands of future infrastructure and service needs of the Shire. The need for a sustained annual rate increase was identified in Council's first Strategic Resource Plan (Finance 2005) as Council needed to decrease its reliance on grant funding to remain sustainable in the long term.

While the requirement to reduce Council's reliance on grant funding remains, the exposure in relation to long term financial sustainability has been significantly reduced.

As has been the case for many years, Golden Plains faces many challenges:

- High population growth;
- Increased demand for new services;
- A history of significant dependence on grants, contributions and recoupments;
- Substantial challenges associated with provision and renewal of roads, paths, and community and recreation facilities;
- Supporting community based Committees of Management that currently manage the vast majority of community and recreation facilities on Council and Crown land;
- Although increasing, still a comparatively low rating revenue base. Rates and charges comprise 49.21% of total revenue, compared to a projected state average in 2012-13 of 64.10%;
- Managing the competing interests of rural and urban communities; and
- Maintaining the extensive road network of over 1,800 km.

Therefore Council must remain focused on its adopted strategies to provide the foundations on which to plan positively for the future.

Further highlights of this budget include Council's investment in activities and initiatives such as:

- Delivery of a range of human support services that maintain or enhance the wellbeing and quality of life of Golden Plains' residents;
- Implementation of Council's Municipal Early Years Plan, which focuses on all areas that impact on the health and wellbeing of children from the ages of birth to ten years, this includes:
 - Construction of a Meredith Early Years Mini Hub;
 - Upgrade to Rokewood Kindergarten; and
 - Extension to the Bannockburn Early Learning Centre.
- Upgrade to Haddon Recreation Reserve;
- Development of a Neighbourhood Safer Place at Dereel;
- Construction of a tourist viewing platform at Maude;
- Main street developments in Haddon and Meredith;

- Continuing commitment to assist in the maintenance of major recreation facilities;
- Completion of the storm water project in Smythesdale; and
- Strategic investment in economic development to facilitate the growth of the local economy, particularly in township development and rural based industries.

KEY FINANCIAL OUTCOMES

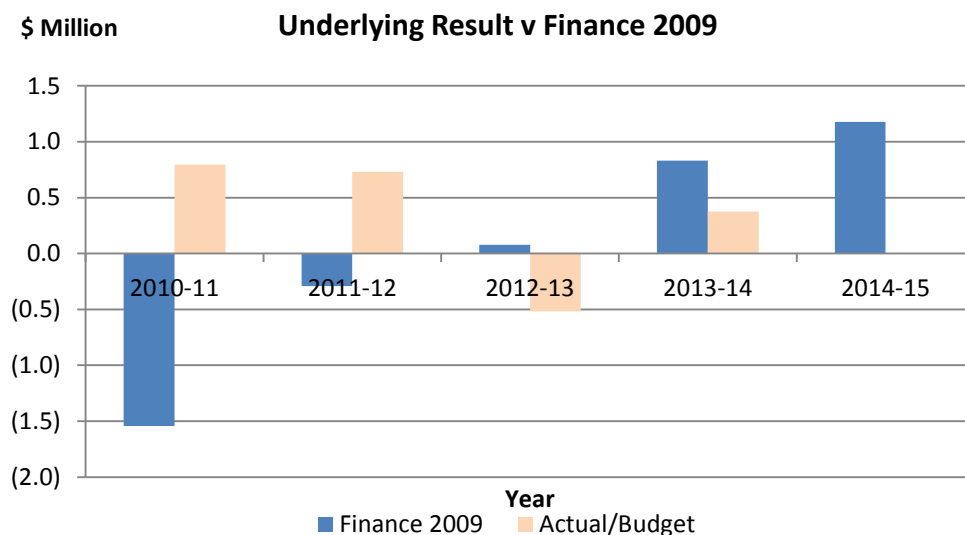
The 2013-14 budget shows a surplus of \$4.78m.

Underlying Surplus

The underlying surplus of \$376k removes the effects on the budget of one-off items (non-operating) such as capital grants, gifted or re-valued assets and sale of land.

Each year Council's aim is to deliver a balanced or small positive underlying result. As shown in Chart 2, Council has generally been able to achieve this in recent years and the results are consistent with those depicted in Finance 2009. The underlying deficit forecast for 2012-13 relates to the costs of completing projects from prior years.

Chart 2



Operating Revenue

The following key points relate to the budgeted operating revenue of \$29.5m:

- Operating revenue has increased by \$1.3m to \$29.5m.
- Rates and charges have increased by \$1.4m to \$16.7m.
- Operating grants and subsidies have decreased by \$148k to \$9.0m.
- Rates and charges account for 56.56% of operating revenue (49.21% of total revenue), which is an improvement on previous budgets, but still below the state average of 64.1%.

Operating Expenditure

The following key points relate to the budgeted expenditure from operating activities of \$29.1m:

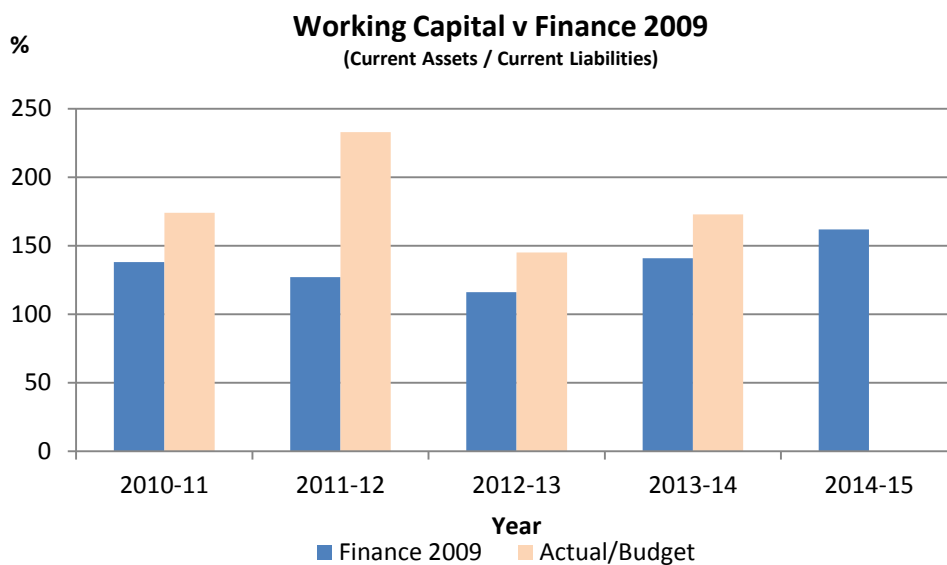
- Operating expenditure has increased by \$369k to \$29.1m.
- Materials and services have decreased by \$583k to \$9.5m.
- Employee costs are budgeted to increase to \$13.9m. This increase allows for the annual EB increment and new staff positions. Council has kept new staff to be funded by rates at 2.8 EFT, which is below the annual average of 5 positions contained in Finance 2009.
- Depreciation expense will increase by \$126k to \$5.1m.
- Debt servicing will decrease by \$20k to \$349k.

Financial Position

The key points to note are:

- Council's net worth will increase by \$4.8m to \$208m. The vast bulk of assets are infrastructure assets (\$149m).
- \$150k will be borrowed in 2013-14 to help fund the capital program, as planned in finance 2009.
- \$1.84m will be borrowed in 2013-14 to fully fund Council's cash contributions to the Local Authority Superannuation Fund Defined Benefit Scheme. Two calls on the scheme have been made since 2010 which Council funded from operating cash in 2011-12. This enabled Council to take advantage of approximately \$100k in discounts for paying in full.
- Working capital is in surplus \$3.65m. Current assets will be 1.73 times current liabilities at the end of the financial year. It must be noted that the cash balance includes \$2.67m received in advance by the Victorian Grants Commission. As shown in Chart 3, this is consistent with Finance 2009.
- The retained earnings balance at 30 June 2014 is budgeted to be \$3.65m, of which \$3.00m will be classified as discretionary. This retained earnings balance will include the \$2.67m received in advance from the VGC and all proceeds from the sale of the Bakers Lane Teesdale, Stage 3.

Chart 3

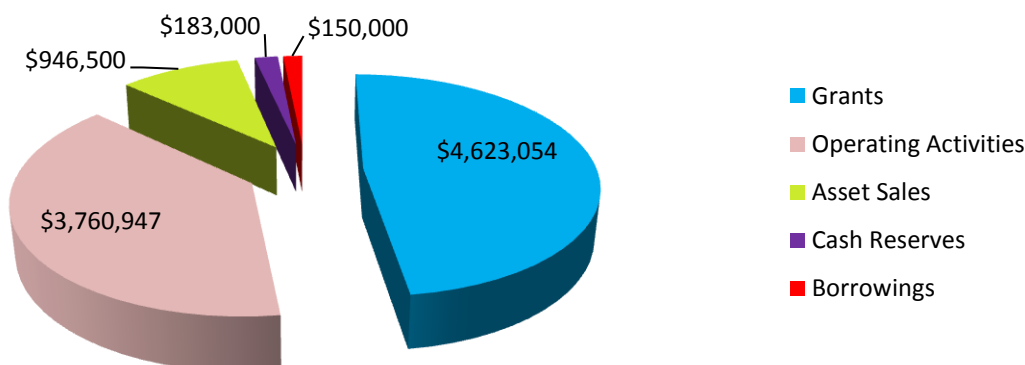


Capital Works

The key points to note are:

- The capital works program for 2013-14 is \$9.7m, a decrease of \$2.5m compared to the 2012-13 forecast of \$12.2m.
- The program is divided between capital renewal (52%), capital upgrade and expansion (24%) and new assets (24%).
- The capital works budget is funded from a mix of external and internal sources. Chart 4 demonstrates that 48% is funded by grants, 39% by operations, 9% by asset sales, 2% from borrowings and 2% by cash reserves.

Chart 4: Capital Works Funding Sources

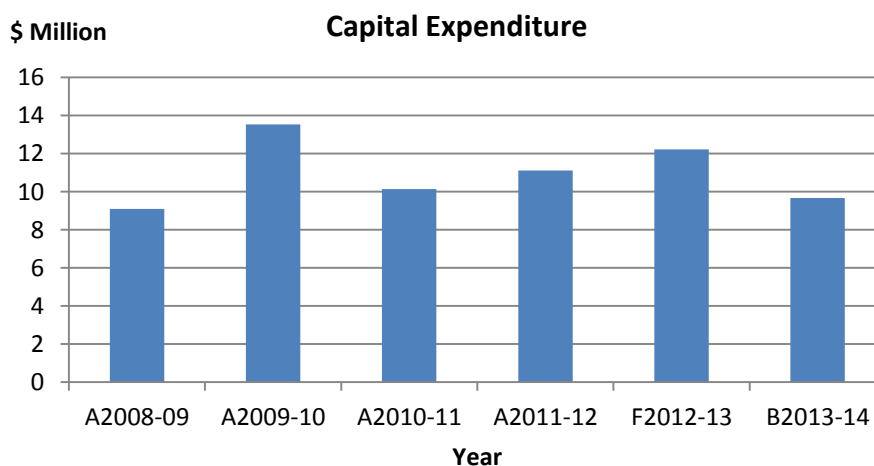


Following is a summary of the major items of capital expenditure funded in the budget:

- Plant and machinery \$1.805m (net cost being \$862k)
- Meredith Early Years Mini Hub \$1.1m
- Country Roads and Bridges Initiative \$1.0m
- Roads to Recovery \$988k
- Local roads resealing \$800k
- RDV project \$400k
- Meredith streetscape \$450k
- Haddon Recreation Centre Upgrade \$353k
- Bannockburn Early Learning Facility Upgrade (BFSC) \$330k
- Dereel Neighbourhood Safer Place \$258k
- Haddon streetscape \$220k

Chart 5 shows Council's level of capital expenditure over recent years.

Chart 5



KEY FINANCIAL INDICATORS AND TRENDS

The key financial indicators disclosed in the budget reflect Council's ongoing commitment to sound financial management. The majority of indicators for this budget are at a satisfactory level. As depicted in Finance 2009, 2012-13 has seen Council begin restoring its cash balance and retained earnings to more sustainable levels. The 2013-14 budget has been prepared to consolidate this financial position to ensure Council's continued sustainability, without materially varying from the planned rate increases depicted in the Strategic Resource Plan.

This recovery has been achieved by adhering to Council's long term strategy of decreasing its reliance on grant revenue and increasing rates and charges to a sustainable level. Council's revenue from rates and charges is budgeted to be 49.21%; Finance 2009 forecast this figure to reach approximately 55% in 2014-15. As stated above, the state average is 64.1%.

CONCLUSION

After preparing and implementing some challenging budgets in recent years, the 2013-14 budget reflects a position that will allow Council to consolidate its improved financial position from 2012-13.

This improved budget position is consistent with Finance 2009 and is evidence of Council's financial discipline in implementing the strategies adopted in the plan. However, it is still critical that the strategies identified in Council's long term financial plans continue to be implemented to ensure ongoing sustainability and to deliver services in a cost effective manner.

The strategies and long term financial plans adopted by Council underpin the preparation of the 2013-14 budget. It is also framed by the Shire's unique demographics, increased demand for new services, relatively low rating base, extensive local road network of 1,800 kilometres and the competing interests between rural and urban communities. It is also important to note that a key ingredient in delivering budgeted outcomes continues to be the hard work of the Shire's 600 volunteers. Without these volunteers Council would not be able to deliver the services that it does.

The budget decisions made by Council today will impact not only on the next 12 months, but will set the scene for Council's continued long term viability and strategic direction. Continuing to manage in a steady and decisive manner will set Golden Plains Shire Council up to deliver on its aspirations to work towards a more healthy, vibrant and sustainable future. This is the key to creating and delivering greater value for our communities over the longer term.

Council has a clear direction and the capacity to make Golden Plains Shire a great regional municipality where opportunities for residents, businesses and investors continue to grow.

I look forward to working with the Council, staff and the community in the coming year to implement the many programs and initiatives contained in the 2013-14 budget.

Rod Nicholls
CHIEF EXECUTIVE OFFICER

1.3 BUDGET PREPARATION

This section lists the budget processes to be undertaken in order to adopt the Budget in accordance with the Act and Regulations.

The preparation of the budget begins with officers preparing the operating and capital components of the annual budget during January, February and March. These are prepared based on the actions included in the Council Plan. A draft budget is then prepared and delivered to Councillors in late March. A full day workshop between officers and Council is then conducted to make any alterations to the draft budget. A 'proposed' budget is prepared in accordance with the Act and submitted to Council in late April for approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 28 days notice of its intention to adopt the 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 final step is for Council to adopt the budget after receiving and considering any submissions from interested parties. The budget is required to be adopted and a copy submitted to the Minister by 31 August each year. The key dates for the budget process are summarised below:

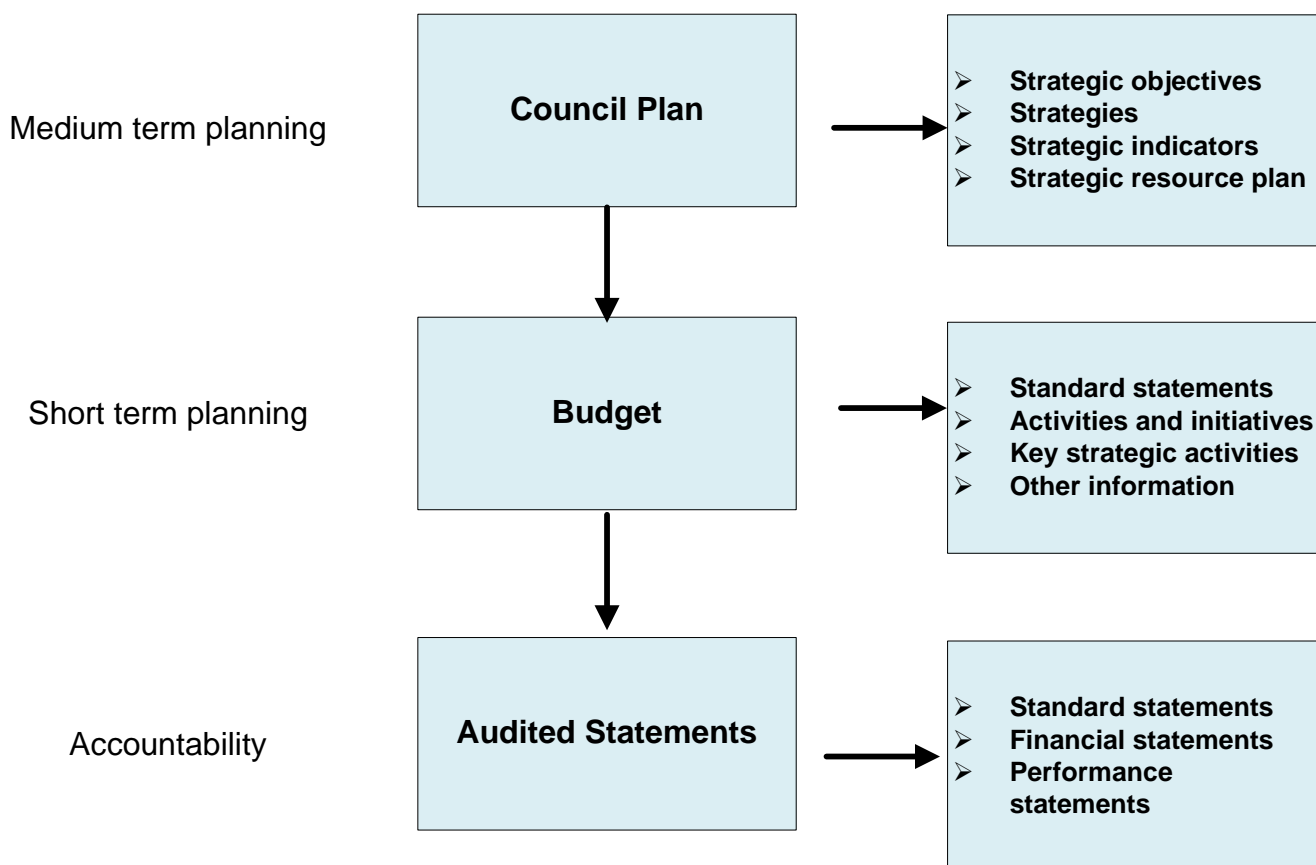
Budget Process	Timing
1. Officers prepare operating and capital budgets	January – March
2. Council receives draft budget for review	March
3. Council workshop conducted to review draft budget	April
4. Proposed budget submitted to Council for 'in principle' approval	April
5. Public notice advising intention to adopt budget	April
6. Budget available for public inspection and comment	April
7. Submissions period closes (28 days)	May
8. Submissions considered by Council	June
9. Budget and submissions presented to Council for adoption	June
10. Copy of adopted budget submitted to the Minister	August

1.4 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 (10 year Financial Plan), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Audited Statements).

Strategic planning framework

Council's Strategic Resource Plan, incorporated 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 is then framed within the Strategic Resource Plan, taking into account the activities and initiatives included in the Annual Budget which contribute to achieving the strategic objectives specified in the Council Plan. The following diagram depicts the strategic planning framework of Council.



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 to ensure that there is sufficient time for officers to develop their Activities and Initiatives and Key Strategic Activities in draft form prior to the commencement of the Annual Budget process. It also allows time for targets to be established during the Strategic Resource Planning process to guide the preparation of the Annual Budget.

1.5 BUDGET INFLUENCES & PRINCIPLES

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

Shire Profile

Golden Plains is the place to enjoy life as it should be.

In recent years, the region has experienced significant population growth as people discover the benefits of living in a semi-rural setting with plenty of space. With 19,399 residents across 56 communities and 16 townships, Golden Plains is one of the fastest growing municipalities in Victoria, with population growth of around 2.8% per annum.

New residents, including many young families, continue to be attracted by the diverse range of lifestyle choices and our welcoming communities make it a place where you can enjoy a better quality of life.

Golden Plains Shire comprises 2,705 square kilometres between two of Victoria's largest regional cities, Geelong and Ballarat. The region's close proximity to services available in neighbouring regional cities and convenient commuting distance to Melbourne and the surf coast adds to its appeal as a place to call home.

Business is booming and growth continues to create attractive investment opportunities and new jobs. While the Shire has a strong tradition of producing wool and grain, intensive animal farming of poultry and pigs is increasing.

Golden Plains is conveniently located close to markets and welcomes investment and sustainable development. Strong population and economic growth make Golden Plains an attractive place to invest.

As a popular destination for family fun, food and wine connoisseurs and for those seeking adventure in the great outdoors, Golden Plains also has it all for the perfect day trip experience.

Golden Plains has become renowned across Australia and internationally for its produce that can be experienced at local eateries, cellar doors and the Golden Plains Farmers' Market. The winemakers of the Moorabool Valley have continued the passion of the early settlers, incorporated skills from around the world and nurtured their vineyards to produce some of Australia's most sought after and awarded cool climate wines.

Despite rapid growth in the north west and south east of Golden Plains, the Shire's rural base and natural environment dominate the landscape. The stunning natural beauty of the region still remains visible and accessible, as do remnant townships and structures from the rich gold mining history. The region also has a vibrant arts and culture scene including iconic music festivals, which all make Golden Plains an attractive tourism destination.

We encourage you to visit Golden Plains and taste, see and explore all it has to offer. Who knows? Perhaps you'll decide to stay.

Our Vision

Golden Plains Shire offers a lifestyle and opportunities that foster social, economic and environmental wellbeing. In partnership with the community we will provide strong leadership, encourage sustainable development and ensure quality services, to continue to improve the quality of life of residents.

Our Mission

- We engage in long term financial planning and management to ensure sustainability of the municipality.
- We encourage, welcome and recognise the need to respond to the significant forecast population growth and the challenges it creates.
- We maintain and enhance the diversity and uniqueness of our communities, while encouraging and managing population growth and economic development.
- We maintain and develop a quality road system and secure adequate resources for the future.
- We aim for citizens to have fair access to recreation facilities, education, employment and human support services, particularly youth and the aged.
- We accept individual diversity and we welcome and encourage participation in civic and community affairs.
- We market our municipality through open and effective communication.
- We respect the environment, our cultural significance and our heritage.
- We support and pursue the orderly and proper planning of land use and development based on strategic considerations as identified in the Municipal Strategic Statement.
- We support agricultural industry, sustainable practices and the right to farm.
- We provide municipal leadership that reflects local needs within a competitive and changing environment while considering government priorities.
- We foster successful relationships and collaborative arrangements with other levels of government, agencies, non-government organisations and the private sector.

Our Values

- Integrity in Leadership We will strive to lead the community with integrity, reason and accountability whilst acknowledging Council's statutory obligations.
- Equity & Access We will treat our community, residents and ratepayers equitably by being fair in our decision making and ensure that we are approachable by the community.
- Commitment We are committed to excellence in management, and teamwork comprising the community, Council and staff.
- Community We recognise the uniqueness of our individual communities, and will seek to work in partnership with them to enhance their sense of community spirit. We recognise the efforts and value the contributions of our volunteers.
- Innovation We are open to new ideas and will grasp opportunities with a vision to succeed.

In preparing the budget, it has been necessary to consider a number of internal and external influences that are likely to significantly impact on the services delivered by Council during the budget period. Accordingly, it has been necessary to make some assumptions about the internal and external environment within which Council operates. The following section outlines the main assumptions made.

External Factors

Fire Services Property Levy Act 2012

- From 1 July 2013 a new fire levy will apply to all private property owners – including persons and organisations that do not currently pay council rates, such as churches, charities, private schools and RSL's. Council properties will also be subject to the fire levy. Under this new legislation, introduced as a result of recommendations by the Victorian Bushfires Royal Commission (VBRC), the Fire Services Property Levy (FSPL) will be collected by Council on behalf of the State government, to fund the operations of the MFB and CFA, hence Council does not recognise any revenue and this levy is not included in any rating calculation or comparisons

Local Authorities Superannuation Fund Defined Benefit Plan (LASF DB Plan)

- The LASF DB Plan is an industry wide defined benefit fund that current and past employees of Council are members of and Council has a legal obligation to meet any 'calls' made on the fund. The fund was closed to new members in 1993.

In February 2011 and again in July 2012 Council was advised of the outcome of an Actuarial Investigation into the fund. The outcome of the investigations resulted in Council having to contribute amounts of \$420,881 and \$1,758,927 to the fund. This fund is managed by Vision Super and is exposed to fluctuations in the market.

Local Government Cost Index

- The Budget has been framed taking into account the LG cost index and other known increases. The LG Cost Index is considered more appropriate than the Consumer Price Index (CPI) as the CPI is reflective of household consumption, whereas the LG Cost Index reflects the costs Council incurs in delivering services and infrastructure to the community.

Price on Carbon

- The federal government introduced a price on carbon on 1 July 2012. Council has not experienced any direct impact from this impost and the indirect impact is difficult to quantify. Council is aware it will be contributing to increased costs in areas such as utilities, plant operation and waste disposal this amount has not been quantified.

Garbage Disposal

- In recent years the cost of disposing of household waste has increased significantly. This is expected to continue in 2013-14. These increased costs have resulted from landfill closures, increased cartage and disposal costs and increased compliance costs for landfill operators. Due to City of Greater Geelong closing the Corio landfill in 2012, Council is disposing of roadside collection waste at Narohid and Smythesdale

Interest Rates

- Fixed interest rates on new long-term borrowings are assumed to be 6.0% per annum.
- Interest rates for investments are assumed to be between 3.0% and 5.0% per annum.

Population Growth

- Future population growth from 2013 to 2031 is estimated to be 1.97% per annum.

Rate and Charges

- Total rates and charges of \$16.7m include rates, municipal charge, garbage charge and landfill levy service charge, including supplementary rates.
- The interest rate on outstanding rates and charges (per the Penalty Interest Rates Act 1983) is assumed to remain at 10.5% per annum. The rate can be reviewed at any stage during the year by the Attorney-General and this will be the rate that Council uses in accordance with the Local Government Act 1989.
- 4.0% of rates and charges raised in 2013-14 have been budgeted to remain outstanding at 30 June 2014.

Grants

- The general purpose grant from the Victoria Grants Commission is assumed to grow at the rate of 2.5%.
- The timing of the Grants Commission payments has the potential to materially impact Council's financial statements. In recent years all councils have been receiving a portion of the grants early, in the preceding year to which they are due. This has the impact of temporarily inflating Council's net result and cash position. In 2013-14 the impact is budgeted to be \$2.7m.
- Operating grants have decreased by 1.6%.
- Capital grants have increased by 7.21% to \$3.6m, primarily due to the budgeted \$1.0m funding of the Meredith Children Services Centre.
- Further detail on grant revenue is provided in Note 2 on page 53.

User Fees and Charges

- Some statutory fees and charges will increase and the level of income from these fees is generally assumed to increase by 2.5% as a result of growth in the level of activity.
- Most of Council's non-statutory fees and charges will increase by 9.5% in accordance with the Strategic Resource Plan.

Payables

- Trade creditors are based on total capital expenditure, expenditure on Materials and Services and a portion of employee costs such as superannuation. The normal payment cycle is 30 days.

Receivables

- The balance of Other Debtors is based on collecting 96% of contributions, recoupments, grants, fees and charges raised during the year.

Economy

- Economic conditions are expected to remain stable during the budget period. Local Government plays a key role in the implementation of state and federal government economic development programs which impact on the level of capital works expenditure of Council.

Internal Factors

Employee Benefits

- Wage costs are expected to grow by 6.4% (EBA 3.7%, increase in EFT 2% and band level and other increases 0.7%).

Impact of 2012-13 year on 2013-14 Budget

- The 2012-13 forecast Balance Sheet becomes the starting point for the 2013-14 financial year; therefore this Statement holds the key to analysing the impact of last year's operations on the new budget.
- The 2012-13 forecast as at 28 February 2013 remains consistent with the original budget and any known material variance has been allowed for in the forecast. However, any subsequent movement to the forecast before 30 June 2013 will impact the opening Balance Sheet for 2013-14.
- Transactions occurring in the 2012-13 year will have an impact on the 2013-14 budget. These include such items as closing cash balance, capital purchases and borrowings. These will impact opening cash balance, depreciation and interest respectively.

Councillor and Mayoral Allowances

- The Councillor and Mayoral allowances are set in accordance with the Local Government Act 1989. The base allowance set in November 2012 will remain in force until any change is gazetted by the Minister in November each year. From 1 July 2013 Part B of the allowance will increase to reflect the change in the superannuation guarantee amount of 9.25%

Allowance	Annualised Thresholds From 1 July 2013
Councillor	\$19,542
Mayoral	\$58,623

The mayor is also provided with a motor vehicle to conduct mayoral duties.

Budget Principles

The budget also takes into account the following principles:

- The underlying result should be in accordance with Council's Strategic Resource Plan, to ensure long-term sustainability.
- All strategies contained within the Council Plan for the 2013-14 year should be funded in the budget.
- Rates and charges are levied in accordance with Council's Rating Strategy.
- Spending and rating policies should be consistent with a reasonable degree of stability in the level of the rates burden.
- Council should have regard to the effect on future generations of decisions made.
- Staffing levels should be in accordance with Council's Strategic Resource Plan.
- Only one-off capital projects can be funded from any retained earnings balance.
- Debt finance can be used where appropriate but Council's total borrowings should not exceed 60% of total rates and charges.
- Cash reserves should be maintained at appropriate levels.
- Long-term assets should be managed to maximise community benefit.
- Existing fees and charges should be increased in line with Council's Strategic Resource Plan or market forces.
- New revenue sources should be identified wherever possible.
- New initiatives or new employee proposals should be justified through a business case.
- Council recognises that government grants are a crucial element of financial sustainability.
- Council's budget should take into account all of Council's other strategic plans.
- Financial risks faced by Council should be managed having regard to economic circumstances.

Legislative Requirements

Under the Local Government Act 1989 (the Act), Council is required to implement the principles of sound financial management. The principles of sound financial management are that a Council must:

- Manage financial risks faced by the Council prudently, having regard to economic circumstances;
- Pursue spending and rating policies that are consistent with a reasonable degree of stability in the level of the rates burden;
- Ensure that decisions are made and actions are taken having regard to their financial effects on future generations; and
- Ensure full, accurate and timely disclosure of financial information relating to Council.

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 Local Government (Finance and Reporting) Regulations 2004 (the Regulations) which support the Act.

The 2013-14 budget, which is included in this report, is for the year 1 July 2013 to 30 June 2014 and is prepared in accordance with the Act and Regulations. The budget includes standard statements being a budgeted Income Statement, Balance Sheet, Cash Flows and Capital Works. These statements have been prepared for the year ended 30 June 2014 in accordance with Accounting Standards and other mandatory professional reporting requirements and in accordance with the Act and Regulations. It also includes detailed information about the rates and charges to be levied, the capital works program to be undertaken and other financial information, which Council requires in order to make an informed decision about the adoption of the budget.

The budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include a Strategic Resource Plan (Section 5.1), Rating Strategy and other strategies as detailed in Activities and Initiatives (Section 3).

2 BUDGETED STANDARD STATEMENTS

In the Standard Statements, the Forecast 2012-13 figures are a forecast of the final results for 2012-13 based on results as at 28 February 2013.

2.1 BUDGETED STANDARD INCOME STATEMENT

	Note*	Forecast 2012-13 \$	Budget 2013-14 \$	Budget 2013-14 %
Operating Revenue				
Rates and Charges	1	15,222,681	16,665,230	56.56
Grants and Subsidies	2	9,193,817	9,045,892	30.70
Contributions and Recoupments	3	1,046,491	1,059,683	3.60
User Fees and Charges	4	2,279,911	2,237,515	7.59
Other Revenue	5	450,500	450,500	1.53
Net Gain on Disposals	12	4,500	3,500	0.01
Total Operating Revenue		28,197,900	29,462,320	100
Operating Expenditure				
Materials and Services	6	(10,075,231)	(9,492,416)	32.64
Employee Benefits	7	(13,109,352)	(13,948,078)	47.95
Depreciation	8	(4,928,010)	(5,053,936)	17.38
Finance Costs	9	(369,604)	(349,324)	1.20
Other Expenses	10	(234,188)	(241,915)	0.83
Bad Debts	11	(400)	(500)	-
Total Operating Expenditure		(28,716,785)	(29,086,169)	100
Underlying Surplus/(Deficit) from Operations		(518,885)	376,151	100
Capital and One Off Items				
Capital Grants	2	3,389,953	3,634,221	
Capital Contributions	3	500,060	220,000	
One-off expenditure funded by Capital Grants	6	(240,000)	-	
Assets Gifted to Council	3	550,000	550,000	
Expenditure relating to Prior Year	6	(25,154)	-	
Net Gain on Land Sales	12	698,953	-	
Surplus		4,354,927	4,780,372	-

* Notes are included in Section 4, beginning on page 52

2.2 BUDGETED STANDARD BALANCE SHEET

	Note*	Forecast 2012-13 \$	Budget 2013-14 \$
Current Assets			
Cash Assets		4,655,019	6,310,818
Receivables		1,832,448	1,935,256
Inventories - Consumables		25,000	25,000
Land Held for Re-sale		322,272	322,272
Other Current Assets		60,000	60,000
Total Current Assets	13	6,894,739	8,653,346
Non-Current Assets			
Land		19,159,766	19,159,766
Buildings		28,567,466	30,267,137
Furniture & Equipment		766,562	683,216
Plant & Machinery		4,599,855	4,420,599
Infrastructure		146,788,501	148,539,172
Other Structures		5,536,581	6,570,406
Investment in Associate		766,553	766,553
Land Under Roads		191,709	191,709
Gravel Pit Rehabilitation		65,000	60,000
Total Non-Current Assets	14	206,441,993	210,658,558
Total Assets		213,336,732	219,311,904
Current Liabilities			
Payables		1,905,000	1,905,000
Interest-Bearing Liabilities		469,712	702,068
Employee Benefits		2,088,745	2,180,779
Trust Funds		200,000	200,000
Provision for Rehabilitation of Gravel Pit		15,000	15,000
Defined Benefit Super Liability		84,176	-
Total Current Liabilities	15	4,762,633	5,002,847
Non-Current Liabilities			
Interest-Bearing Liabilities		4,566,198	5,673,612
Employee Benefits		433,654	464,178
Provision for Rehabilitation of Gravel Pit		82,779	67,779
Defined Benefit Super Liability		168,352	-
Total Non-Current Liabilities	16	5,250,983	6,205,569
Total Liabilities		10,013,616	11,208,416
Net Assets	17	203,323,116	208,103,488
Equity			
Accumulated Surplus		203,323,116	208,103,488
Total Equity		203,323,116	208,103,488

* Notes are included in Section 4, beginning on page 52

2.3 BUDGETED STANDARD CASH FLOW STATEMENT

	Note*	Forecast 2012-13 \$	Budget 2013-14 \$
Cash Flows from Operating Activities			
(Inclusive of GST where applicable)			
Receipts from Ratepayers		15,222,676	16,562,422
Grants		14,025,959	12,997,116
Interest Received		447,961	450,500
User Fees		2,338,536	2,269,735
Contributions and Recoupments		1,764,311	1,332,744
Payments to Employees		(14,910,468)	(14,078,048)
Payments to Suppliers		(11,047,575)	(10,713,579)
Net GST Refunded		566,655	561,464
Net Cash Inflow from Operating Activities	18	8,408,054	9,382,354
Cash Flows from Investing Activities			
(Net of GST)			
Payment for Land & Buildings		(2,616,548)	(2,408,940)
Payment for Infrastructure Assets		(5,302,964)	(3,854,833)
Payment for Plant & Machinery		(2,420,145)	(1,805,000)
Payment for Furniture & Equipment		(562,898)	(216,500)
Payment for Other Structures		(2,129,335)	(1,378,228)
Proceeds from Sale of Land		900,000	-
Proceeds from Sale of Assets		934,045	946,500
Net Cash Outflow from Investing Activities	19	(11,197,845)	(8,717,001)
Cash Flows from Financing Activities			
Interest Paid		(392,410)	(349,324)
Repayment of Borrowings		(554,257)	(650,230)
Proceeds from Loan		150,000	1,990,000
Trust Funds		(210,459)	-
Net Cash Outflow from Financing Activities	20	(1,007,126)	990,446
Net Increase/(Decrease) in Cash Held		(3,796,917)	1,655,799
Cash at start of year		8,451,936	4,655,019
Cash at end of year		4,655,019	6,310,818

* Notes are included in Section 4, beginning on page 52

2.4 BUDGETED STANDARD CAPITAL WORKS STATEMENT

	Note*	Forecast 2012-13 \$	Budget 2013-14 \$
Asset Description			
Land and Buildings		2,480,501	2,408,940
Furniture and Equipment		456,434	216,500
Infrastructure		5,147,693	3,854,833
Other Structures		2,005,827	1,378,228
Plant and Machinery		2,131,630	1,805,000
Total Capital Works		12,222,085	9,663,501
Types of Capital Works:			
Renewal	21	5,627,173	5,009,366
Upgrade	22	2,334,980	1,988,567
Expansion	23	325,000	335,000
New Assets	24	3,934,933	2,330,568
Total Capital Works		12,222,085	9,663,501

Reconciliation of net movement in Property, Infrastructure, Plant and Equipment

	Note*	Forecast 2012-13 \$	Budget 2013-14 \$
Total Capital Works		12,222,085	9,663,501
Depreciation	8	(4,928,010)	(5,053,936)
Written Down Value of Assets Sold	12	(875,000)	(943,000)
Granted Assets	3	550,000	550,000
Net Movement in Property, Infrastructure, Plant & Equipment		6,969,075	4,216,565

* Notes are included in Section 4, beginning on page 52

3 ACTIVITIES & INITIATIVES

Key Strategic Activity:	CITIZEN & CUSTOMER SERVICE
Strategic Objective:	To foster a culture across the organisation which addresses the needs of the community through communication and the provision of excellent customer service.
Performance Measures and Targets:	Community satisfaction rating for customer service greater than 73; Improve the percentage of Customer Service requests completed within timelines; Decrease the number of lost time days per annum.

Program 100: Communications & Marketing

Program Description: A focused and concerted effort to link people, information and service offerings in a way that is clear, concise, consistent and tailored to the needs of Council's audiences and communities. This includes the planning and delivery of Council's customer service model, external communications and public relations, consultation, corporate marketing, internal communications, e-communications and corporate identity.

Expenditure: \$557,215

Council Plan Strategies for 2013-14:

- Implement Customer Service Strategy
- Improve community satisfaction rating
- Regularly consult with our communities
- Implement Communications and Marketing Strategy
- Implement volunteer support program

Activities and Initiatives:

Implementation of Council's Communications and Marketing Strategy, focused on meeting demand for tailored and targeted actions aligned to the requirements and expectations of shire residents, businesses and internal stakeholders. This includes the following:

- External Communications & Public Relations;
- Consultation;
- Corporate Marketing;
- Internal Communication;
- e-Communications; and
- Corporate Identity.

Actions in the Communications and Marketing Strategy 2010 to 2014 are funded within the boundaries presented by Finance 2009. This will occur in one of several ways, either from resources within the Communications and Marketing department or those of the Business Unit specifically responsible for the activity in question.

Effective communication is an essential ingredient in the delivery of good local government.

Implementation of the adopted Marketing & Communications Strategy ensures that Council has in place a range of processes and tools that provide for effective communication across the Shire, enhancing its ability to achieve the strategic objectives specified in the Council Plan and Council's Vision for its communities.

Program 101: Customer Service Centres

Program Description: Operation of customer service centres to provide bases from which Council can deliver services.

Expenditure: \$360,814

Council Plan Strategies for 2013-14:

- Implement Customer Service Strategy
- Improve community satisfaction rating
- Regularly consult with our communities
- Implement volunteer support programs
- Implement Community Engagement Strategy

Activities & Initiatives:

- Management of professionally focused Customer Service Centres at key office locations in accordance with the service delivery model
- Management of the Customer Request System to ensure it meets the needs of the community
- Respond to customers in 15 working days or less
- Provide customer contact training for staff
- Implement the Customer Service Strategy Action: Mobile Customer Service Software
- Seek improvement in our community satisfaction rating through improved communication and tracking of customer requests

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by providing efficient and effective services to Shire residents, ratepayers and the general public.

Key Strategic Activity:	CIVIC LEADERSHIP
Strategic Objective:	To enhance Council's decision-making capacity by strengthening the governance and advocacy of Council.
Performance Measures and Targets:	Community satisfaction survey rating for advocacy above 60; Community satisfaction survey rating for community consultation above 62; Improve the Risk Insurance Audit score.

Program 110: Governance

Program Description: Governance is the process of decision making and the process by which decisions are implemented. This program aims to strengthen Council's decision making capacity and identifies key areas of advocacy that Council will focus on in the 2013-14 financial year.

Expenditure: \$941,672

Council Plan Actions for 2013-14:

- Implement Risk Management Strategy
- Promote opportunities for Councillor professional development
- Facilitate and support community celebrations of important national events and days
- Advocate for natural gas infrastructure

Activities & Initiatives:

- Management support to Council - managerial and secretarial support to the Mayor
- Councillor's allowances, expenses, training, professional development and induction
- Research and development, inter-organisational liaison and communication
- Lobbying of politicians and key players in the Local Government industry
- Advocacy on behalf of the community on key Government issues
- Memberships include MAV, Timber Towns, Geelong Chamber of Commerce, Committee for Geelong, G21 and Committee for Ballarat
- Community Recognition Awards Program
- Arrange at least one civic function for the purpose of promoting community interaction and awareness.
- Promote role of MAV to regional Councils

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by developing strong regional partnerships, a clear plan for the areas of advocacy that Council will pursue and providing support and training to Councillors to assist in strengthening the governance role of Council.

Program 111: Elections

Program Description: Maintenance of voters' rolls in readiness for 2016 election.

Expenditure: \$18,298

Council Plan Actions for 2013-14: Nil

Activities & Initiatives:

- Maintenance of voters' rolls
- Public awareness program to increase enrolment

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by ensuring maintenance of accurate voters' rolls and by ensuring that democratic and legislative processes are followed in the conduct of general elections.

Program 112: Meetings

Program Description: Conduct Council meetings, committee meetings, workshops, retreats and other meetings of Council with management.

Expenditure: \$93,825

Council Plan Actions for 2013-14: Nil

Activities & Initiatives:

- Prepare for, and conduct, Council meetings, committee meetings, workshops, retreats and other meetings of Council with Management
- Provision of sound advice to aid the Council Plan and Strategic Resource Plan processes
- Accurate recording of Council decisions and ensuring that matters are actioned promptly following meetings
- Provision of refreshments and meals to participants and guests at meetings

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by ensuring that meeting venues are well-prepared and comfortable for conducting Council meetings and workshops and to assist in the accurate recording of Council decisions.

Program 113: Strategic & Service Planning

Program Description: Maintenance of an integrated approach to strategic planning, financial planning, budgeting and resource allocation and the maintenance and measurement of organisational performance and promotion of cultural change to meet customer service needs.

Expenditure: \$898,546

Council Plan Actions for 2013-14:

- Regularly lobby Members of Parliament and senior bureaucrats on key local and strategic issues
- Secure representation on national, state, regional and local government bodies
- Continue to work in the interests of a cohesive Council and maintain a good working relationship among Councillors, officers and the community
- Participate in relevant regional and state planning
- Consider community plan priorities when conducting Council planning activities and community grant allocation
- Advocate for public health and wellbeing

Activities & Initiatives:

- Ongoing and systematic analysis of the organisation's activities and strategic direction
- Maintain a framework for formal planning and decision making for resource allocation
- Maintain and measure organisational performance
- Promote organisational and cultural change to meet customer service needs
- Maintain an integrated approach to corporate planning, financial planning, budget preparation and monitoring and resource allocation
- Review Organisational Performance Framework

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by providing senior management with a basis to regularly lobby members of parliament and senior bureaucrats on key local and strategic issues and to advocate and participate in regional planning initiatives.

Program 114: Emergency Management Plan/SES

Program Description: Maintenance of the Shire's Municipal Emergency Plan in accordance with State legislation, training of emergency management staff and maintenance assistance for the Bannockburn State Emergency Services Unit.

Expenditure: \$346,161

Council Plan Actions for 2013-14:

- Implement Emergency Management Plan
- Implement Municipal Fire Management Plan
- Implement Council's obligations within Bushfires Royal Commission's recommendations
- Advocate for an emergency services precinct in the Bannockburn township

Activities & Initiatives:

- Review and maintain the Municipal Emergency Management Plan
- Emergency Management training for staff
- Hosting of emergency management meetings and exercises
- Maintenance assistance for Bannockburn SES unit (Account No.11406)
- Advocate for a review of emergency services in the Shire
- Assess request for Neighbourhood Safer Place locations
- Respond to emergencies in the Shire as they arise

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by assisting in the implementation of the Shire's Emergency Management Plan, Municipal Fire Prevention Plan and the advocacy for a review of emergency services in the Shire.

Program 115: Risk Management and OH&S

Program Description: Monitor and manage Council's risks in relation to business, employment, infrastructure, property and ongoing business operations.

Expenditure: \$296,557

Council Plan Strategies for 2013-14:

- Implement Risk Management Strategy

Activities & Initiatives:

- Implement Council's Risk Management Strategy Action
 - Initiate Test and Tag program
 - Implement OH & S Enforceable Undertaking

Key Strategic Activity:	ECONOMIC DEVELOPMENT
Strategic Objective:	To facilitate the growth of the local economy, particularly in township development and rural based industries.
Performance Measures and Targets:	Community satisfaction survey rating for business, community development and tourism above 64.

Program 200: Economic Development

Program Description: Job creation, industry development and investment attraction initiatives to promote economic activity within the Shire for improved quality of life of residents.

Expenditure: \$569,111

Council Plan Strategies for 2013-14:

- Implement Economic Development Strategy
- Assess and plan for impact of growth of neighbouring municipalities on Golden Plains Shire
- Implement Council decisions with respect to the South East Land Use Planning Review
- Advocate for funding for the sewerage of small towns
- Investigate opportunities for industrial development in the north west of the Shire
- Advocate for alternative water supplies for economic development
- Advocate for improved potable water supply
- Advocate to State Government on water re-use issues
- Advocate for improved energy infrastructure
- Advocate for improved telecommunications and for improved cooperation with NBN
- Advocate for distributed energy infrastructure to reduce greenhouse emissions

Activities & Initiatives:

Council's Economic Development Unit plays a lead role in facilitating and stimulating economic activity and growth. This area of responsibility is underpinned by Council's Economic Development Strategy, which focuses effort in four core areas:

- Securing water for economic development
- Industry cluster development and project implementation
- Tourism planning and development
- Land supply for economic development

Responding to a strong rural industry base and tight economic linkages to the major regional centres of Geelong and Ballarat, the Economic Development Unit links closely with regional economic development initiatives to address shared challenges and opportunities presented by changes in climate, the economy, industry structures and the workforce. In doing so, the Unit focuses on planning and implementation of priority local and regional economic development projects to shape the future economic wellbeing of our communities. In 2013-14 these initiatives include:

- Facilitation of business and investment enquiries leading to local and regional economic development and jobs growth
- Development and leadership of Council's investment attraction strategy 'Life as it should be' and associated digital media platform www.lifeasitshouldbe.com.au
- Development and leadership of Council's tourism marketing and product development strategy 'TASTE. SEE. EXPLORE. Visit Golden Plains' and associated multi award winning digital media platforms at www.visitgoldenplains.com.au
- Development and leadership of the multi award winning Golden Plains Farmers' Market and associated digital media platform www.goldenplainsfarmersmarket.com.au
- Lead the development and implementation of Council's 'Infrastructure to expand Intensive Agriculture for Food Security and Economic Development' project
- Participation in the G21 Water Taskforce
- Participation in the Committee for Ballarat's Sustainable Living Task Team
- Participation in Central Highlands Region and G21 Regional Strategic Planning Initiatives
- Participation in the G21 Economic Development Executive Group to secure regional growth and development
- Participation in G21 Region Agribusiness Forum project planning and implementation

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by influencing labour, land, capital and technological resources in the shire underpinning the growth of economic output and employment, leading to the growth of local businesses and improved material living standards.

Key Strategic Activity:	ENVIRONMENT & LAND USE PLANNING
Strategic Objective:	Encourage and facilitate sustainable land use and development and protect and enhance the natural environment.
Performance Measures and Targets	Community Satisfaction Survey rating for town planning policy approvals above 62; Complete 90% of all Planning Permit applications within 60 business days; Ensure immunisation rate for all age groups is above the State average.

Program 300: Land Use Planning

Program Description: To provide for fair, orderly, economic and sustainable use and development of land within the Shire.

Expenditure: \$1,246,269

Council Plan Strategies for 2013-14:

- Implement Urban Design Framework plans
- Implement Residential Land Supply Plan
- Review the Municipal Strategic Statement
- Implement Heritage Study
- Participate in the State Government's Peri Urban group of rural councils
- Participate in the G21 Regional Growth Plan
- Participate in the Central Highlands Regional Growth Plan

Activities & Initiatives:

- To undertake all strategic and statutory land use planning functions
- Provide customers with advice on planning scheme requirements
- Prepare and assess planning scheme amendments and consider planning permit applications
- Review the Municipal Strategic Statement as required by the Planning and Environment Act 1987
- Implement the Rural Land Use Strategy (2008)
- Implement the South East Land Use Planning Review (2007)
- Promote the Heritage Advisor Service
- Implement the Bruces Creek Masterplan
- Represent Council at Panel Hearings and at VCAT
- Undertake planning scheme enforcement and compliance checks when and where necessary
- Process subdivisions
- Implement the revised Meredith and Lethbridge Structure Plans
- Complete the Gheringhap Structure Plan
- Complete a Town Place Plan for Lethbridge
- Complete the Napoleons Structure Plan review
- Complete a Heritage Strategy
- Complete the Shelford Structure Plan review
- Complete the review of Council's local policy for the Low Density and Residential Zone

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by ensuring that the future use and development of land will occur in a coordinated and sustainable manner.

Program 301: Building Control

Program Description: To provide statutory and non-statutory building services, including building inspections and issuing of permits, to the Golden Plains Shire community.

Expenditure: \$404,410

Council Plan Strategies for 2013-14: Nil

Activities & Initiatives:

- To carry out Council's statutory and non-statutory building requirements

- To provide an informed, fast and efficient service to customers in relation to building permits and inspections. \$35k building fees are likely to be waived on community building projects (as per previous year)

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by ensuring that all statutory and non-statutory building services are undertaken in accordance with statutory requirements.

Program 303: Fire Protection

Program Description: To identify potential fire hazards and to minimise the risks in the event of bushfire.

Expenditure: \$269,626

Council Plan Strategies for 2013-14: Nil

Activities & Initiatives:

- To protect life, property and community assets from bushfire
- Maintenance of fire access roads
- Assist in the implementation of the Municipal Fire Management Plan, including issuing of fire prevention notices
- Continued participation in the Integrated Municipal Fire Management Planning process

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by ensuring that the Municipal Fire Management Plan is implemented.

Program 304: Environmental Management

Program Description: To protect and enhance the natural environment.

Expenditure: \$353,473

Council Plan Strategies for 2013-14:

- Implement Environment Strategy
- Review Greenhouse Action Plan

Activities & Initiatives:

- Assist Landcare projects and provide Council's share of possible grants
- Control pest plants and animals on Council land
- Develop programs to implement Environment Strategies
- Gorse control in Woody Yaloak catchment
- Seek prioritised grants identified in the Environment Strategy
- Develop Shire responses on Government Environment and Land Use Strategies including native vegetation, catchments, biodiversity, river health, etc.

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by providing a framework in which environmental strategies can be implemented.

Program 305: Community Protection

Program Description: Educate the community about local laws and animal control and enforce Council's local laws.

Expenditure: \$620,341

Council Plan Strategies for 2013-14: Nil

Activities & Initiatives:

- Enforce and educate in relation to local laws and animal control
- Includes printing and postage of animal registration notices
- Implement Domestic Animal Management Plan

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by developing, reviewing and implementing strategies to improve community safety.

Program 306: Public Health

Program Description: To protect and enhance the health of the public and the environment.

Expenditure: \$450,511

Council Plan Strategies for 2013-14: Nil

Activities & Initiatives:

- Education and enforcement of Food Safety and Environmental Health
- Issue permits for installation and use of septic tanks
- Develop policies for subdivision and development based on recommendations of the Small Town Effluent Study
- Development and implementation of a new Domestic Waste Water Management Plan
- Approximately \$10k of fees are likely to be waived for community organisations
- Work with community to improve environmental and public health

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by issuing permits as required by legislation and developing sustainable policies that will enhance the natural environment.

Key Strategic Activity:	Financial Management
Strategic Objective:	To ensure the efficient and effective allocation of resources through sound financial planning and management that secures the long-term financial viability of the municipality.
Performance Measures and Targets:	Improve the financial health of the organisation in accordance with the long term financial strategy and annual budget targets; Achieve the budgeted underlying result; Achieve a working capital ratio in excess of 120%.

Program 400: General Revenue

Program Description: Levying of rates and charges, managing and collecting interest on rates, receipt of Victoria Grants Commission general purpose grant, managing investments to maximise interest and accounting for subdivisions handed to Council

Expenditure: **\$1,705**

Business Plan Actions for 2013-14:

- Implement Strategic Resource Plan
- Support peak bodies to advocate for an equitable share of state and federal taxes
- Implement Rating (Revenue) Strategy
- Implement 10 year financial plan
- Acquire property within the municipality for future development
- Monitor and respond to the financial impact on Council of the price of carbon
- Advocate and support peak bodies on minimizing the effects of the defined benefits

Activities & Initiatives:

- Victoria Grants Commission allocation includes Local Roads Component
- Invest surplus funds to maximise return and minimise risk
- Implement Year of Council's latest rating strategy
- Interest on late and outstanding rate payments at 10.5% p.a.
- Lobby Government for extra resources for a developing municipality
- Lobby Federal Government in relation to cost shifting report and direct funding to Local Government
- Taking control of any land handed to Council within any subdivision

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by having a strong rating policy, ensuring that Council's excess funds are soundly invested, and attracting a fair share of the Federal Government's allocation of general purpose grants.

Program 401: Property & Rating

Program Description: Management of Council's rating system, including levying rates and charges, outstanding interest and valuing all rateable properties.

Expenditure: **\$768,044**

Council Plan Strategies for 2013-14:

- Review Rating (Revenue) Strategy

Activities & Initiatives:

- Implement Year 1 of Council's rating strategy
- Maintenance of property and valuation records, including supplementary valuations
- Posting of rate notices and quarterly reminder notices
- Collection of rates and charges by BPAY, direct debit, and Australia Post Billpay
- Processing of pensioner and farm rate applications
- Pensioner rate concession.
- Valuation objections administration
- Issue of Land Information Certificates
- Exceptional Circumstances rate subsidy claims

- Property Information Project (data matching)

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by maintaining a fair and equitable rating system in accordance with Council's Rating Strategy.

Program 402: Statutory Reporting & Budgeting

Program Description: Preparation of Council's annual budget, annual financial statements, Strategic Resource Plan, and other statutory returns in accordance with statutory requirements.

Expenditure: \$415,950

Council Plan Actions for 2013-14:

- Implement Strategic Resource Plan

Activities & Initiatives:

- Preparation and auditing of financial statements
- Implement Council's Strategic Resource Plan
- Preparation of annual budget including a capital works budget
- Maintenance of an activity based costing system for allocating overheads
- Completion of Victoria Grants Commission return, Fringe Benefits Tax return and other financial returns
- Comparative budget reports for Council and senior management to aid financial management
- Implement internal audit program

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by ensuring that Council's budgets and financial reports are relevant, timely, accurate and transparent.

Program 403: Procurement and Contract Management

Program Description: Develop and maintain documented standards for procurement governance and procurement process which result in value for money outcomes and minimised procurement risk. Develop, maintain, monitor and update Council's contract management and contractor management policies, systems and processes.

Expenditure: \$124,909

Council Plan Strategies for 2013-14: Nil

Activities & Initiatives:

- Develop organisational procurement capacity
- Ensure procurement activities support the delivery of Council's strategic objectives
- Develop, monitor and update Golden Plains' contracting and procurement systems and processes so staff have access to information and advice which is effective, meets probity standards and complies with relevant legislation, regulation and best practice
- Facilitate expenditure reviews to identify opportunities to add value through improved procurement
- Work closely with Department of Planning and Community Development to take advantage of funded programs for improvement.
- Coordinate tender and specification development
- Provide support for contract and project management

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by ensuring best value services through efficient and transparent procurement processes and effective management of Council contractors.

Program 404: Records Management

Program Description: Effective and efficient recording, maintenance, archival and disposal of Council documents.

Expenditure: \$231,413

Council Plan Strategies for 2013-14: Nil

Activities & Initiatives:

- Implement Records Management Strategy Actions: Records Archive Storage
- Maintenance and storage of historical records and memorabilia for access by Golden Plains Shire residents and researchers at the Geelong Heritage Centre

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by ensuring that Council's records are managed in accordance with Council policy and State Government legislation.

Program 406: Borrowings

Program Description: Effective management of Council borrowings.

Expenditure: \$349,503

Council Plan Actions for 2013-14: Nil

Activities & Initiatives:**Loan Number 1 - Shire Office Extension**

- Loan to assist with construction of Shire Office extension in 2005
- Council has a fixed interest rate loan with Westpac Banking Corporation
- The loan period is from November 2005 to October 2015
- The interest rate is 6.09%

Loan Number 2 – Bannockburn Family Services Centre

- Loan to assist with construction of Bannockburn Family Services Centre in 2006
- Council has a fixed interest rate loan with Westpac Banking Corporation
- The loan period is from November 2005 to October 2015
- The interest rate is 6.09%

Loan Number 3 – Rokewood Recreation Reserve

- Loan to assist with construction of Rokewood Recreation Reserve in 2005
- Council has a fixed interest rate loan with Westpac Banking Corporation
- The loan period is from November 2005 to October 2015
- The interest rate is 6.09%

Loan Number 4 – Ross Creek Multi-Purpose Facility

- Loan to assist with construction of Ross Creek Multi-Purpose Facility in 2005
- Council has a fixed interest rate loan with Westpac Banking Corporation
- The loan period is from November 2005 to October 2015
- The interest rate is 6.09%

Loan Number 5 – Bannockburn Cultural Centre

- Loan to assist with construction of Bannockburn Cultural Centre in 2010
- Council has a fixed interest rate loan with Bendigo and Adelaide Bank Limited
- The loan period is from March 2010 to April 2020
- The interest rate is 8.08%

Loan Number 6 – Bannockburn Recreation Precinct Development

- Loan to assist with construction of Bannockburn Recreation Precinct in 2010
- Council has a fixed interest rate loan with Bendigo and Adelaide Bank Limited
- The loan period is from March 2010 to April 2020
- The interest rate is 8.08%

Loan Number 7 – Bannockburn Recreation Precinct Development Land

- Loan to assist with purchase of Bannockburn Recreation Precinct land in 2010
- Council has a fixed interest rate loan with Commonwealth Bank of Australia
- The loan period is from July 2012 to July 2013
- Council has budgeted to refinance this loan in July 2013 through to 2035
- The current annual interest rate is 3.45%
- The long term, budgeted average annual interest rate is 6.30%

Loan Number 8 – Bannockburn Recreation Precinct Development

- Loan to assist with final construction of Bannockburn Recreation Precinct development due to withdrawal of government funding in 2010
- Council has a fixed interest rate loan with National Australia Bank
- The loan period is from December 2010 to November 2020
- The interest rate is 7.74%

Loan Number 9 – Parkers Road Bridge, Linton Town Precinct and Meredith Visitor Centre.

- Loan to assist with construction of Parkers Road Bridge, Linton Town Precinct and Meredith Visitors Centre in 2011
- Council has a fixed interest rate loan with National Australia Bank
- The loan period is from December 2011 to November 2021
- The interest rate is 6.65%

Loan Number 10 – Woody Yaloak Equestrian Centre

- Loan to assist with upgrade of Woody Yaloak Equestrian Centre facility in line with Council's SRP strategy of borrowing \$150k per year for community facilities
- Council has a fixed interest rate loan with Australia & New Zealand Banking Group Ltd
- The loan period is from December 2012 to November 2022
- The interest rate is 5.99%.

Loan Number 11 – Local Authority Superannuation Fund, Defined Benefit Call

- Proposed loan to replenish working capital after funding the two recent Local Authority Superannuation Fund Defined Benefit calls from operating cash during 2012-13.
- Council has budgeted for a fixed interest rate loan to assist in delivering the capital program
- The lender is yet to be determined
- The loan period is expected to be from July 2013 to November 2022
- The budgeted interest rate is 6.00%.

Loan Number 12 – Haddon Recreation Centre Upgrade

- Proposed loan to assist with upgrade of Haddon Recreation Centre in 2013
- Council has budgeted for a fixed interest rate loan to assist in delivering the capital program
- The lender is yet to be determined
- The loan period is expected to be from December 2013 to November 2022
- The budgeted interest rate is 6.00%.

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by ensuring that Council borrowings are financially sustainable, competitive and comply with the requirements of the Local Government Act 1989 and the Australian Loan Council.

Refer to page 73 for further details of Council's borrowing program.

Program 408: Plant Replacement

Program Description: Management and replacement of Council's plant and equipment in accordance with the plant replacement schedule.

Expenditure: \$64,543

Council Plan Strategies for 2013-14: Nil

Activities & Initiatives:

Plant Replacement in accordance with plant replacement schedule

	Purchase \$	Trade in \$	Account No.
John Deere tractor (P358)	38,000	10,000	8095
Kubota Mower (P332)	27,000	8,000	8096
Kubota Mower (P359)	27,000	8,000	8097
Total	92,000	26,000	
Net Changeover:	66,000		

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by ensuring that plant is replaced at the optimum time and in accordance with the approved plant replacement schedule.

Key Strategic Activity:	Human Support Services
Strategic Objective:	Provide a range of sustainable human support services that maintain or enhance the well-being and quality of life of Golden Plains' residents.
Performance Measures and Targets	Community satisfaction survey rating for family support services above 67; Community satisfaction survey rating for elderly support services above 67; Achieve 80% occupancy rate for the Long Day Care Centre; Achieve 80% of the HACC funding and service agreement targets.

Program 500: Maternal & Child Health

Program Description: Enhance the health and development of children and families by providing high quality maternal and child health services.

Expenditure: \$508,045

Council Plan Strategies for 2013-14:

- Implement Municipal Public Health and Wellbeing Plan
- Implement Early Years Plan
- Implement Early Years Infrastructure Plan
- Advocate for future health and community services needs and facilitation of partnerships

Activities & Initiatives:

- Provide Maternal and Child Health Services across the Shire
- Provide enhanced home visiting services for families who are isolated or "at risk"
- Provide information, advice and services for families to support early childhood development
- Provide a referral service to other medical specialists and allied health practitioners
- Provide support and advice to local Playgroups, including the 'Playgroup Plus' health promotion program.
- Undertake actions specified in Council's Municipal Early Years Plan
- Implement relevant actions from Council's Access and Inclusion Plan

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by enhancing the health and development of children and families.

Program 501: Children's Services

Program Description: Improve the health and wellbeing of families by increasing access to a range of quality universal and specialist children and family services.

Expenditure: \$1,727,443

Council Plan Strategies for 2013-14:

- Implement Municipal Public Health and Wellbeing Plan
- Implement Early Years Plan
- Implement Early Years Infrastructure Plan
- Support co-location of schools with other community facilities
- Facilitate development of child care options
- Advocate for future health and community services needs and facilitation of partnerships
- Advocate for the urgent need for secondary education provision within the Shire
- Advocate for post compulsory education and support service delivery into the Shire

Activities & Initiatives:

- Manage the planning and delivery of Council's Kindergarten, Long Day Care, Family Day Care and Occasional Child Care services
- Manage the effective operation of the Bannockburn Family Services Centre
- Work with service providers, kindergartens and community houses to ensure the development of accessible early childhood services across the Shire
- Support co-location of schools with other community facilities
- Implement relevant actions from Council's Municipal Public Health and Wellbeing Plan

- Work with local preschool Committees of Management to further develop the Cluster Management Model for kindergartens in Golden Plains Shire
- Undertake actions specified in Council's Municipal Early Years Plan
- Implement relevant actions from Council's Access and Inclusion Plan

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by building service planning and delivery partnerships, developing coordinated and integrated children and family services at community centres and increasing access to a range of quality universal and specialist children and family services.

Program 502: Aged & Disability Services

Program Description: Improving the health and wellbeing of older people and people with disabilities by increasing access to a range of services that enable older people to live independently in the community and facilitating the development of inclusive and accessible communities.

Expenditure: \$1,940,181

Council Plan Strategies for 2013-14:

- Implement Ageing Well in Golden Plains Strategy
- Implement Municipal Public Health and Wellbeing Plan
- Implement Access and Inclusion Plan
- Advocate for future health and community services needs and facilitation of partnerships

Activities & Initiatives:

- Manage the planning and delivery of Council's Home and Community Care Services across the Shire including Home Care, Personal Care, Respite Care, Home Maintenance, Delivered Meals and Planned Activity Groups
- Manage the planning and delivery of Disability Respite Care Services
- Enhance the service planning and delivery relationships with district nursing, community health and disability service providers in Ballarat and Geelong
- Maintain continuous improvement of the Home and Community Care program in accordance with the Community Care Common Standards quality review process.
- Support the development of Senior Citizens Groups across the Shire
- Support the Access and Inclusion Advisory Committee
- Implement relevant actions from Council's Municipal Public Health and Wellbeing Plan
- Implement relevant actions from Council's Access and Inclusion Plan
- Develop and implement relevant actions from Council's Ageing Well in Golden Plains Strategy

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by building service planning and delivery partnerships, increasing access to a range of services that enable older people and people with disabilities to live independently in the community and facilitating the development of inclusive and accessible communities.

Program 503: Community Transport

Program Description: Increasing access to a range of services by providing a flexible, responsive and complementary community transport service.

Expenditure: \$226,658

Council Plan Strategies for 2013-14:

- Implement Municipal Public Health and Wellbeing Plan
- Advocate for future health and community services needs and facilitation of partnerships
- Implement Access and Inclusion Plan

Activities & Initiatives:

- Provide a volunteer based, affordable community transport program that enables transport of disadvantaged residents to access a range of services and activities.

- Implement relevant actions from the Municipal Public Health and Wellbeing Plan
- Implement relevant actions from Council's Access and Inclusion Plan

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by building service planning and delivery partnerships and increasing access to a range of services by providing a flexible, responsive and complementary community transport services.

Program 504: Community Centres

Program Description: Improving the health and wellbeing of Golden Plains Shire residents and facilitating the development of healthy vibrant communities.

Expenditure: \$938,105

Council Plan Strategies for 2013-14:

- Implement Municipal Public Health and Wellbeing Plan
- Facilitate the development of a network of community health centres
- Advocate for future health and community services needs and facilitation of partnerships

Activities & Initiatives:

- Manage and coordinate the Smythesdale Business Health and Community Hub and develop the range of community health programs and services
- Manage and coordinate the Bannockburn Cultural Centre.
- Manage and coordinate the Northern Community Centre and develop the range of community health programs and services
- Manage and coordinate the Bannockburn Family Services Centre and develop the range of community health programs and services
- Enhance the service planning and delivery relationships with community health service providers in Ballarat and Geelong
- Undertake emergency relief and recovery services as necessary
- Implement relevant actions from Council's Access and Inclusion Plan

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by building service planning and delivery partnerships and facilitating the development of a range of integrated services from community hubs in the north, centre and south of the Shire.

Program 505: Health Promotion

Program Description: Creating healthy, vibrant and connected communities and improving the health and wellbeing of people living in Golden Plains Shire.

Expenditure: \$535,122

Council Plan Strategies for 2013-14:

- Implement Municipal Public Health and Wellbeing Plan
- Monitor and advocate for public transport needs in the Shire
- Facilitate the Golden Plains Health Planning Network
- Advocate for future health and community services needs and facilitation of partnerships

Activities & Initiatives:

- Regularly host meetings of the Golden Plains Health Planning Forum
- Facilitate the development of the range of community health programs and services
- Enhance the service planning and delivery relationships with community health service providers in Ballarat and Geelong
- Further develop the Council's service planning relationship with the Department of Human Services and Department of Health
- Undertake emergency relief and recovery services as necessary
- Implement relevant actions from Council's Access and Inclusion Plan
- Undertake relevant actions from Council's Municipal Public Health and Wellbeing Plan

- Contribute to the development of Council's Ageing Well in Golden Plains Strategy
- Undertake relevant actions from Council's Municipal Early Years Plan

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by building service planning and delivery partnerships and facilitating the development of integrated services that improve the health and wellbeing of people living in Golden Plains Shire.

Program 506: Kindergartens

Program Description: Cluster management groups five local kindergarten services together. This relieves pressure felt by parents in running a kindergarten program and provides a stable employment model for staff.

Expenditure: \$866,782

Council Plan Strategies for 2013-14:

- Implement Municipal Public Health and Wellbeing Plan
- Implement Early Years Plan
- Implement Early Years Infrastructure Plan

Activities & Initiatives:

- Support co-location of schools with other community facilities
- Work with local preschool parent Committees to further develop the Cluster Management Model for kindergartens in Golden Plains Shire
- Implement Council's Municipal Early Years Plan
- Facilitate development of child care options in Golden Plains Shire
- Assist Kindergarten Committees with financial and administrative support
- Implement relevant actions from Council's Access and Inclusion Plan
- Implement relevant actions from Council's Municipal Public Health and Wellbeing Plan
- In partnership with local preschool parent committees, manage the planning and delivery of Council's Kindergarten services in Bannockburn, Teesdale, Inverleigh, Meredith and Rokewood

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by increasing sustainability for kindergarten services in the Shire, reducing management pressures on volunteer committees of management, enhancing staff employment and conditions, strengthening linkages between early childhood services, sustaining parent involvement and recognising and accommodating local needs and local communities.

Key Strategic Activity:	Recreation & Community Development
Strategic Objective:	To facilitate the provision of a range of recreation facilities across the Shire and assist the community committees to best service their communities and to continue to enhance our townships through Town Place Plans. To identify and respond to community needs and provide opportunities to enable people in our community to be supported and involved.
Performance Measure and Targets:	Community satisfaction survey rating for recreational facilities above 70; Increase the number of people living in the Shire who feel a strong sense of being part of their community (CIV rating); Increase in the number of young people engaged in community activities.

Program 600: Community Development

Program Description: Supporting and strengthening local communities through the development of Community Plans and Council's community grants program.

Expenditure: \$559,613

Council Plan Actions for 2013-14:

- Implement Community Development Strategy
- Implement Community Grants program

Activities & Initiatives:

- Facilitate the development of Community Plans in small towns across the Shire
- Assist local towns and communities in identifying needs and issues
- Support communities to initiate priority projects identified in Community Plans
- Support the skill development of Community Coordinators
- Develop systems to improve communication between Council and Community Coordinators
- Manage the Council's Community Grants Program
- Provide seed funding for the implementation of local projects identified in community plans

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by supporting and strengthening local communities through the development and implementation of Council's Community Development and Community Grants programs.

Program 601: Libraries

Program Description: Providing a library service to residents of Golden Plains Shire.

Expenditure: \$542,471

Council Plan Actions for 2013-14: Nil

Activities & Initiatives:

- Participate in the management of the Geelong Regional Library Corporation
- Support the development of a sustainable mobile library service across the Shire
- Support the development of a static library in Bannockburn
- Support the development of opportunities to provide multiple means of service delivery to rural communities
- Work in partnership with the Geelong Regional Library Corporation in the development of new libraries according to identified priorities and funding opportunities

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by providing library services to residents of Golden Plains Shire.

Program 602: Arts & Culture

Program Description: Facilitating the development of community arts and cultural development projects in collaboration with local artists and communities.

Expenditure: \$194,325

Council Plan Actions for 2013-14:

- Implement Arts and Culture Strategy

Activities & Initiatives:

- Seek funding to develop community arts projects
- Utilise community arts as a vehicle in promoting community health
- Seek community arts funding as a vehicle for promoting youth development
- Support the development of arts groups and initiatives in the Shire

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by facilitating the development of community arts and cultural development projects in collaboration with local artists and communities.

Program 603: Youth Development

Program Description: Working with young people, local communities and service providers to improve the health and wellbeing of young people living in Golden Plains Shire.

Expenditure: \$445,133

Council Plan Actions for 2013-14:

- Implement Youth Development Strategy

Activities & Initiatives:

- Advocate for, and resource partnerships that facilitate a coordinated approach to Shire and regional youth services planning and development
- Promote positive youth development and life long learning
- Support the development of youth oriented recreation and community facilities
- Work with young people to plan and implement the FReeZA program
- Engage young people in decision making and local projects through the youth engagement program – Youth Voice

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by facilitating the development of young people as community leaders, building service planning and delivery partnerships and facilitating the development of a range of integrated services that meet the needs of young people living in Golden Plains Shire.

Program 604: Recreation Planning

Program Description: Working with local communities and committees of management to develop a range of recreation facilities and activities.

Expenditure: \$736,824

Council Plan Actions for 2013-14:

- Implement the recommendations of Open Space Plan, including Paths and Trails Strategy
- Implement Town Place Plans
- Implement the Bannockburn Community & Recreation Infrastructure Development Plan
- Implement Recreation Strategy
- Develop Northern Equestrian Centre as a state centre
- Implement the Sustainable Futures for Recreation Facilities Study

Activities & Initiatives:

- Identify priority recreation planning projects for 2013-14
- Work with relevant Committees of Management/advisory groups to ensure effective management of community facilities
- Support the implementation of the Council's Project Monitoring System
- Support the development of community based Committees of Management
- Implement a range of programs to increase participation and maximise use of recreation centres
- Support Council's Marketing and Promotions officer to ensure the successful promotion and official opening of facilities
- Seek other funding sources for recreation projects
- Review the Recreation Strategy

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by working with local communities and Committees of Management to develop a range of recreation facilities and activities.

Program 605: Recreation Construction

Program Description: Construction of community facilities, including halls, paths and trails, recreation reserves and pavilions, sporting facilities and playgrounds (note: Projects identified on this page are located on land that is not owned or controlled by Council. Construction of assets on Council owned or controlled land is included in the capital works program).

Expenditure: \$222,492

Council Plan Strategies for 2013-14:

- Implement the recommendations of Open Space Plan, including Paths and Trails Strategy
- Implement the Bannockburn Community & Recreation Infrastructure Development Plan
- Develop Northern Equestrian Centre as a state centre
- Implement Town Place Plans

Activities & Initiatives:

Construct recreation and community facilities where Council successfully applies for funding support including:

- Sport & Recreation Community Facilities Minor Projects
- Small Town Development Fund Projects
- Linton Town Precinct Development

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by constructing community facilities across the Shire including halls, paths and trails, recreation reserves and pavilions, sporting facilities and playgrounds.

Program 606: Recreation Infrastructure Maintenance

Program Description: Undertaking general maintenance of all Council owned and controlled land, buildings and facilities and supporting communities that undertake these activities on behalf of Council.

Expenditure: \$1,839,184

Council Plan Strategies for 2013-14:

- Implement the recommendations of Open Space Plan, including Paths and Trails Strategy
- Implement Recreation Strategy

Activities & Initiatives:

Maintenance

- General maintenance of all Council owned and supported buildings and facilities (Byron Street Occasional Care Centre, Linton Library, Bannockburn Lockup, etc.) excluding Shire offices and Kindergartens
- Public Halls – 20
- Sports Pavilions and Club Rooms – 40
- Stadiums – Bannockburn (2), Smythesdale, Haddon, Linton

Reserves

- Mowing of all recreation reserves within municipality (61 reserves), except for Meredith and Lethbridge, to standardise services to a higher level. Includes mowing of grass areas of Lethbridge Lake, Bannockburn retention basins and Dalcrui Drive reserve. Meredith and Lethbridge Committees of Management receive cash grants
- Provision of utility services to reserves
- Maintenance of 2 bores used for fire fighting and stock watering at Wallinduc and Warrambine
- Maintenance of 6 irrigation bores at Meredith, Ross Creek, Cape Clear, Haddon; Napoleons and Smythesdale
- Maintenance of 14 oval irrigation systems at Bannockburn (2); Inverleigh (2); Haddon, Smythesdale, Linton, Ross Creek, Meredith, Napoleons, Lethbridge, Teesdale, Rokewood and Shelford

Playgrounds & Skate Parks

- Ongoing monthly inspections and maintenance of 31 playgrounds; 4 BMX tracks and 11 skate parks
- Maintain soft fall to all playgrounds (sand and bark chips)
- Includes replacement of non-compliant equipment

Walking Tracks/Trails

- Maintenance of bicycle and walking paths/trails not on road reserves or located in recreation reserves. Includes spraying for weeds once per year, pothole patching bitumen paths and re-sheeting and grading of gravel paths. Paths on Road Reserves are maintained under account No. 72402 – Contract and Materials – Footpaths

Sports Ovals

- Weekly mowing of playing surface (17 ovals) during Spring, fortnightly for balance of year. Fortnightly mowing of surrounds during spring, monthly mow and whipper snipping for balance of year
- Includes fertilising, top dressing, aeration and weed control
- Greater standard of maintenance required by Inverleigh, Bannockburn (2 ovals) and Smythesdale
- Tennis Courts – 74

Other Facilities

- Other building maintenance – maintenance of other Council owned buildings, e.g. Linton Library
- Major Repairs – non-capital repair works on Council owned buildings and facilities including continuation of public toilet refurbishment program
- Maintenance of art pieces

Lakes Areas

- Maintenance of lake area at Lethbridge, including water quality monitoring and maintenance of structures associated with the lake

Equestrian Centre Maintenance

- Equestrian Centres – Woody Yaloak and Leighdale (Teesdale). Includes \$5k per centre for additional occasional mowing

Urban Water Body Maintenance

- Maintenance of river areas at Inverleigh (Leigh River), Smythesdale (Woody Yaloak River) and Bannockburn (Bruces Creek) for which Council is Committee of Management
- Weed spraying and minor emergency maintenance items
- Maintenance of urban water bodies including Bannockburn Lagoon and stormwater storage Victoria Park (Bannockburn)

Public Toilet Cleaning, Maintenance and Repairs

- Cleaning of Public Toilets - Cleaning including “Sharps” collection and disposal in line with current Council policy. Cleaning – Inverleigh (additional clean on long weekends/holidays).
- Maintenance of 24 public toilets
- Major Repairs to Public Toilets

Ballarat – Skipton Rail Trail

- Maintenance of Ballarat-Skipton Rail Trail including minor bridge repairs is funded under account no. 72404 – Rail Trail Maintenance

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by undertaking general maintenance of all Council owned and controlled land, buildings and facilities and supporting communities that undertake these activities on behalf of Council.

Program 607: Major Projects

Program Description: Planning and development of major projects, including halls, recreation reserves and pavilions and sporting facilities (Capital type projects identified on this page are located on land that is not owned or controlled by Council. Construction of non-current assets on Council owned or controlled land is included in the capital works program). Major land development projects undertaken by Council are also included in this program.

Expenditure: **\$108,873**

Council Plan Strategies for 2013-14:

- Implement the recommendations of Open Space Plan, including Paths and Trails Strategy
- Implement Town Place Plans
- Implement the Bannockburn Community & Recreation Infrastructure Development Plan
- Implement Recreation Strategy
- Develop the Northern Equestrian Centre as a state centre
- Implement Economic Development Strategy

Activities & Initiatives:

- Planning for development and sale of Bakers Lane Stage 4
- Planning for possible future Council office facilities extension
- Master planning for possible future use of land surrounding Bannockburn Community and Cultural Centre and Library and possible future emergency services precinct
- Meredith Integrated Community Hub
- Rokewood Early Learning Facilities upgrade
- Bannockburn Early Learning Facilities upgrade
- Streetscape development for Haddon, Meredith, Rokewood and Teesdale
- Woody Yaloak Equestrian Centre upgrade
- Continuous improvement of 'Best Practice' project planning and delivery
- Major project risk management, governance and reporting

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by constructing major community facilities across the Shire.

Key Strategic Activity:	Roads & Streets Infrastructure
Strategic Objective:	To maintain and enhance the road network at a level that adequately satisfies transportation needs.
Performance Measure and Targets:	Maintain the Moloney Asset Management System rating for our local roads; Improve the Community satisfaction survey rating for local streets and footpaths above 54.

Program 700: Sealed Roads Routine Maintenance

Program Description: Routine maintenance of the sealed local road network.

Expenditure: \$1,312,645

Council Plan Strategies for 2013-14:

- Implement the Road Strategy

Activities & Initiatives:

- Deliver routine pavement maintenance for the sealed road network

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by preserving the sealed road component of Council's local road network.

Program 701: Local Roads Resealing

Program Description: Bituminous resealing of Council's local sealed road network.

Expenditure: \$1,325,792

Council Plan Strategies for 2013-14:

- Implement the Road Strategy

Activities & Initiatives:

- Deliver the resealing program as per the Resealing Schedule
- Intervention level of 5.15 on Moloney System
- To regularly reseal Council's network of sealed roads on a 17 year cycle

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by undertaking periodic maintenance (resealing) of Council's local sealed road network in accordance with Council's Road Strategy.

Program 702: Local Roads Rehabilitation

Program Description: Rehabilitation of the pavement of Council's local sealed road network.

Expenditure: \$977,220

Council Plan Strategies for 2013-14:

- Implement the Road Strategy

Activities & Initiatives:

- Major Patching \$296k

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by maintaining Council's local sealed road network.

Program 703: Local Roads Improvements

Program Description: Creating improvements to Council's local road network.

Expenditure: \$58,639

Council Plan Strategies for 2013-14:

- Implement the Road Strategy
- Advocate for overtaking lanes on the Hamilton Highway and the Midland Highway
- Advocate for overtaking lanes on the Colac-Ballarat Road
- Advocate for safe turning lanes on highways and main roads and develop a priority list
- Advocate for the Midland Highway duplication between Geelong and Bannockburn
- Advocate for the Glenelg Highway duplication between Ballarat and Smythesdale
- Advocate for continuation of the Regional TIRES (Timber Impacted Roads Evaluation Study) funding program
- Participate in regional roads groups
- Support the development of Ballarat's southern bypass
- Advocate for increased VicRoads expenditure on maintenance of the main road network
- Advocate for the transport related recommendations within the Transition to Grain report
- Advocate for the State Government to adopt and implement the Regional Transport Plans

Activities & Initiatives:

- Deliver local road improvement projects approved by Council
- Examine truck route around Bannockburn
- Examine customer satisfaction survey for rating of roads (Arterial and Local Roads)
- Roads to Recovery Funding \$999k

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by construction of, and extensions to, Council's local road network.

Program 704: Gravel Roads Routine Maintenance

Program Description: Routine maintenance of Council's local gravel road network.

Expenditure: \$598,902

Council Plan Strategies for 2013-14:

- Implement Road Strategy

Activities & Initiatives:

- Maintenance grading of gravel roads
- Culvert reconstruction or replacement

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by preserving the gravel road component of Council's local road network.

Program 705: Gravel Re-sheeting

Program Description: Gravel re-sheeting works on Council's local gravel road network.

Expenditure: \$356,755

Council Plan Strategies for 2013-14:

- Implement Road Strategy

Activities & Initiatives:

- To regularly re-sheet Councils network of 726km of gravel roads on a 13 year cycle

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by undertaking periodic maintenance (gravel re-sheeting) of Council's local gravel road network in accordance with Council's Road Strategy.

Program 706: Bridge Maintenance

Program Description: Maintenance of Council's bridges and major culverts.

Expenditure: \$393,603

Council Plan Strategies for 2013-14:

- Implement Road Strategy
- Implement bridge replacement program

Activities & Initiatives:

- Bridge maintenance and repairs as per the adopted program

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by preserving Council's bridges and major culverts through routine and periodic maintenance in accordance with Council's Road Strategy.

Program 707: Tree Clearing

Program Description: Tree clearing works on Council's local road network.

Expenditure: \$343,450

Council Plan Strategies for 2013-14:

- Implement Road Strategy

Activities & Initiatives:

- Maintain Avenue of Honour cypress trees in Meredith and Inverleigh in accordance with Council policy
- Rural Roads – bus routes
- Tree clearing on rural roads
- Tree clearing in townships
- General clearing of other sealed roads included in local roads maintenance
- Trim trees for road safety and road clearance purposes
- Removal of vegetation from area between edge of running lane and table drain invert to restore integrity of road formation

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by undertaking tree clearing works on Council's local road network.

Program 709: Gravel Pits

Program Description: Operation and rehabilitation of Council's gravel pits.

Expenditure: \$154,621

Council Plan Strategies for 2013-14:

- Implement Road Strategy

Activities & Initiatives:

- To continue a program to restore gravel pits where Council utilised the resource.
- To provide a reinstatement levy on all gravel removed from current pits to fund progressive and final costs of current gravel pit rehabilitation works. A portion of the income from gravel sales (\$0.80c per m3) to be transferred to Retained Earnings (Gravel Pit Rehabilitation)
- Allows further rehabilitation of Sago Hill site including ripping, contouring and tree planting to eastern portion of site

- Bunker Hill Pit investigations

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by sound management and operation of Council's gravel pits.

Program 710: Asset Management

Program Description: Management of Council's road and bridge assets.

Expenditure: \$236,975

Council Plan Strategies for 2013-14:

- Implement Road Strategy
- Implement Asset Management Improvement Strategy

Activities & Initiatives:

- Maintenance of asset system – roads, bridges, drainage, buildings, footpaths
- Implement the MAV STEP Asset Management program
- MAV STEP Membership
- Supervision of subdivision works
- Provision of traffic counting
- Transfer building asset information to new software

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by effective asset management.

Program 717: Drainage Maintenance Townships & Rural

Program Description: Maintenance of Council's drainage assets.

Expenditure: \$379,789

Council Plan Strategies for 2013-14:

- Implement Road Strategy

Activities & Initiatives:

- Maintenance of drainage systems including open drains, kerb and channel, culverts and the underground drainage system, including two days hire of drain cleaner
- Removal of vegetation from area between edge of running lane and table drain invert to restore integrity of road formation is covered in Tree Clearing (program 707)

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by effectively managing Council's drainage assets.

Program 718: Private Works

Program Description: Provision of private works services for residents, other Councils and developers.

Expenditure: \$84,565

Council Plan Strategies for 2013-14: Nil

Activities & Initiatives:

- Private works construction for residents, ratepayers and developers. These works range from casual plant hire, quotations for small works driveway crossings, to tendering for large subdivisions

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by competitive delivery of private works services.

Program 719: Line-marking, Guideposts & Signs

Program Description: Maintenance of line-marking, and delineation in the form of guideposts and signage across Council's local road network.

Expenditure: \$212,192

Council Plan Strategies for 2013-14:

- Implement Road Strategy

Activities & Initiatives:

- Maintenance of existing road markings, signs and guideposts including replacement of superseded signs.
- Allowance for replacement of signs and guideposts
- Re-striping of 350 km centre line plus Statcon markings (centreline repainting based on a 24 month cycle) plus 12 rail crossings plus school crossings
- Continue program to install street blade signs
- Maintenance and replacement of existing guideposts

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by the efficient delivery of the line-marking, signs and guideposts maintenance program.

Program 720: Street Lighting

Program Description: Provision of street lighting across the Shire's local road network.

Expenditure: \$88,059

Council Plan Strategies for 2013-14:

- Implement Road Strategy

Activities & Initiatives:

- Electricity costs for overhead street lighting
- Allow for new streetlights for residents' requests

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by maintaining existing street lights and providing new street lights on Council's local road network.

Program 721: Townships Maintenance

Program Description: Provision of street beautification works including grass cutting in townships in accordance with Council policy.

Expenditure: \$699,938

Council Plan Strategies for 2013-14:

- Implement Road Strategy

Activities & Initiatives:

- Ongoing support for existing Town Place plans with tree planting
- Maintaining the level of service of previous years using 5 full time employees
- Grass cutting of township roadsides. Includes passive recreation reserves, parks and immediate surrounds as per adopted Council areas (excludes firebreaks on local roads)
- Maximum fortnightly mow of defined areas during peak growing season

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by the efficient delivery of street beautification works and grass cutting services in townships in accordance with Council Policy.

Program 723: Bus Shelters

Program Description: Provision and maintenance of bus shelters across the Shire.

Expenditure: \$7,331

Council Plan Strategies for 2013-14:

- Implement Road Strategy

Activities & Initiatives:

- Install new, and relocate existing, bus shelters serving public transport users, particularly school children. Allow for four new shelters based on Department of Infrastructure requirements for eight children to use bus stop.
- Minor repairs to existing shelters including painting of up to two shelters

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by providing new bus shelters in accordance with Department of Infrastructure policy, and maintaining existing bus shelters.

Program 724: Paths & Trails

Program Description: Maintenance of Council's network of footpaths.

Expenditure: \$165,955

Council Plan Strategies for 2013-14:

- Implement Road Strategy
- Implement the recommendations of Open Space Plan, including the Paths and Trails Strategy

Activities & Initiatives:

- Maintain all footpaths and joint-use paths located on road reserves with constructed roads. Includes grinding of existing concrete paths to remove lips and re-sheeting and grading of gravel paths
- Maintenance of Ballarat – Skipton Rail Trail including minor bridge repairs

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by undertaking general maintenance of all Council owned and controlled paths and trails and supporting communities that undertake these activities on behalf of Council.

Key Strategic Activity:	Waste Management
Strategic Objective:	Continue to provide the current satisfactory garbage bin and recycling bin collection and disposal service.
Performance Measure and Target:	Community satisfaction survey rating for waste management above 76.

Program 800: Garbage Collection

Program Description: Collection of domestic garbage and recyclables and disposal of garbage across the Shire.

Expenditure: \$1,690,070

Council Plan Strategies for 2013-14:

- Review Waste Management Strategy
- Investigate alternate waste disposal systems to divert waste water to re-use schemes

Activities & Initiatives:

- Weekly kerbside collection of garbage bins
- Fortnightly kerbside collection of recycling bins
- Includes disposal cost for garbage bins tipped at Smythesdale landfill
- Includes disposal cost for garbage bins tipped at Naroghid landfill
- Recycling collections to be delivered to the recycling facility in Geelong
- Garbage and recycling collection charge to be \$204
- State Government Landfill levy charge to be \$25. The purpose of this charge is to meet the cost of the State Government Landfill levy, which has been designed to decrease the level of refuse being disposed in landfill and increase the use of recycling facilities.
- Manage the operations of the Events Trailer, for waste collection and disposal for Community Events.

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by providing effective waste management services in accordance with Council's Waste Management Strategy.

Program 801: Municipal Landfills

Program Description: Management and operation of Council's landfill sites.

Expenditure: \$114,515

Council Plan Strategies for 2013-14:

- Review Waste Management Strategy
- Advocate for local projects funded by the State Landfill Levy
- Monitor the Smythesdale Landfill for compliance with planning scheme and EPA licenses
- Participate in the Regional Waste Management Group

Activities & Initiatives:

- Operation of Rokewood landfill site
- Rehabilitate the Teesdale Landfill
- Land rental for Meredith landfill site
- Continue rehabilitation of Meredith landfill sites

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by effective management of Council's landfill sites in accordance with Council's Waste Management Strategy.

Program 802: Litter Control

Program Description: Controlling litter across the Shire.

Expenditure: \$54,007

Council Plan Strategies for 2013-14:

- Implement Waste Management Strategy

Activities & Initiatives:

- Collection of existing street and reserve rubbish bins weekly
- Collection of existing street and reserve recycle bins fortnightly

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by controlling litter throughout the Shire in accordance with Council's Waste Management Strategy.

4 BUDGET ANALYSIS

4.1 ANALYSIS OF OPERATING BUDGET

This section of the budget analyses the various components of income and expenditure expected during the year.

Revenue

Note 1: Rates and Charges (\$1.44m increase)

Council must raise revenue each year sufficient for the purpose of good governance, administration, maintenance of physical infrastructure and provision of appropriate goods and services for the community.

The latest Rating Strategy adopted in 2013 addresses certain anomalies and rising costs issues and incorporates:

- A municipal charge of \$200 on all properties;
- 90% differential rate for farms over 40 hectares and intensive farms;
- No discount for farms of 2 to 40 hectares (unless intensive farm);
- General rate applicable to non-farm, non-developable land in the Farm Zone;
- Non Farm Vacant Land rate of 200% of the general rate;
- Business rate of 100% of the general rate;
- Growth area differential rate on properties covered by the Bannockburn Urban Design Framework, Township Structure Plans, Township Zones, Low Density Residential Zones and Rural Living Zones as identified in the Golden Plains Planning Scheme; and
- General rate applicable to all other properties.

Council's Strategic Resource Plan provides for annual increases in ad valorem rates of 9.95% and a fixed Municipal Charge (2011-14).

In 2013-14, Council has been able to keep the total average increase per assessment to 6.03%. This comprises:

- a 7.46% increase in revenue from general rates;
- no increase in the Municipal Charge;
- an increase in the annual garbage charge of 2.94%; and
- an increase in the state landfill levy of 4%.

These changes, together with supplementary rate revenue derived from a growth in the rate base, will generate \$16.67m (\$15.22m 2012-13).

Further detailed information concerning Rates and Charges can be found in Section 5.2 Rating Information and Section 6, Appendices.

Note 2: Grants and Subsidies (\$96k increase)

The budget provides for \$9.0m in operating grants and \$3.6m in capital grants, representing an increase of \$96k from 2012-13 forecast.

Operating grants have decreased by \$148k, or 1.6% and comprise 30.7% of operating revenue.

The budget allows for a Victoria Grants Commission allocation of \$5.1m, which is \$123k or a 2.5% increase on Councils allocation in 2012-13. A complete listing of total budgeted grants and subsidies is shown below.

Operating	\$
Victoria Grants Commission	5,137,333
Home & Community Care	1,042,204
Roads to Recovery	988,833
Kindergarten Cluster	603,069
Health Promotion	317,000
Library Services	154,714
M&C Health	151,646
MAV Emergency Management	120,000
Emergency Services	72,896
Community Health Nurse	70,500
Youth Projects	66,500
Family Day Care	57,773
Economic Development	55,000
Regional Health Planning	52,938
Roadside Weed Control	37,600
Child Care	37,418
Planning Study	30,000
School Crossing Supervision	19,500
Tobacco Reform	10,968
Regional Vic Living Expo	10,000
Arts Project	10,000
Operating Total	9,045,892
Capital	\$
Meredith Mini Hub	1,080,000
Country Roads & Bridges Program	1,000,000
Local Govt Infrastructure Program	670,000
Community Project (RDV)	300,000
Dereel Neighbourhood Safer Place	258,200
Maude Viewing Platform	126,021
Haddon Rec Centre Upgrade	100,000
Economic Development	97,000
Fire Access Road	2,000
Aged & Disability Equipment	1,000
Capital Total	3,634,221
Total Grants and Subsidies	12,680,113

Operating grants are those grants considered to be an ongoing funding source, where capital grants are one-off funding opportunities received to deliver a particular capital project.

Note 3: Contributions and Recoupments (\$267k decrease)

The budget provides for \$1.1m operating contributions and \$770k capital contributions, representing a decrease of \$267k from 2012-13 forecast. Operating contributions have increased by \$13k, or 1.3% and comprise 3.6% of total operating revenue.

Below is a comprehensive list of total contributions and recoupments contained in the budget.

Operating	\$
Kindergarten Cluster	241,661
Gravel Sales	135,000
Family Day Care	130,000
Motor Vehicle Recoupments	118,900
Private Works	100,000
HACC Project Officer Contribution - DoH	85,126
Legal Costs Recouped	80,000
Revaluation Contribution - SRO	77,000
Recycling Contribution	48,000
Sale of Big Bins	22,000
Farmers Market	5,496
Other	3,500
Insurance Contributions	3,500
Recoups Telephone & Photocopying	3,500
Standpipe Water Sales	3,000
Valuation Fee Recoupment	2,000
Arts Project	1,000
Operating Total	1,059,683
Capital	\$
Subdivisional Assets Handed to Council	550,000
Developers' Community Contributions	180,000
Developers' Recreation Lands Contributions	40,000
Capital Total	770,000
Total Contributions and Recoupments	1,829,683

Note 4: User Fees and Charges (\$42k decrease)

User fees and charges represent 7.59% of total operating revenue and can be classified into statutory (set by the Government) and non-statutory (set by Council). A detailed listing of individual fees and charges is contained in section 6.2 on page 107.

Details of total fees and charges contained in the budget are provided below.

Statutory	\$
Planning and Building Fees	175,000
Land Information Certificate Fees	17,500
Drainage Information Fees	15,000
Animal Fees and Fines	10,000
Local Laws Infringement Fines	500
Other	50
Statutory Total	218,050
User	\$
Child Care Fees	1,044,059
Home and Community Care Fees	243,588
Animal Registration Charges	170,000
Planning and Building Fees	97,500
Septic Tank Fees	70,000
Subdivision Supervision Fees	60,000
Bannockburn Family Services Centre Fees	57,820
Food and Health Fees	46,500
Farmers Market Fees	44,400
Community Bus Hire Charges	39,500
Smythesdale Business Hub Fees	30,000
Gravel Cartage Levy	30,000
Rents and Leases	24,500
Bannockburn Cultural Centre Fees	15,000
Northern Community Centre Fees	14,000
Fire Hazard Eradication Fees	11,000
Tip Fees	7,500
Animal Fees and Fines	7,398
Other	5,000
Land Information Certificate Fees	1,000
Local Laws Infringement Fines	700
User Total	2,019,465
Total User Fees and Charges	2,237,515

Note 5: Other Revenue (no change)

Other revenue includes interest on investments and interest on rates and charges. Interest on investments has been based on short term deposit rates ranging from 3.0% to 5.0%. The budget of \$451k comprises only 1.53% of total operating revenue. Interest on rates and charges is budgeted to be \$150k.

Expenditure

Note 6: Materials and Services (\$848k decrease)

Materials and Services include the purchase of consumables, payments to contractors for the provision of services, utility costs and one-off operating costs of a capital nature.

Operating materials and services are budgeted to decrease by \$583k, or 5.8% to \$9.5m.

The budget for materials and services has generally been based on 2012-13 levels. The total decrease of \$848k primarily results from the fact that, in 2012-13, there was \$734k in expenditure required to complete projects from the prior year. The 2013-14 budget assumes there will be no projects that require funding from the previous year.

Materials and Services	\$
Projects and Services	1,735,924
Garbage Operations	1,642,532
General Maintenance	1,568,508
Contractors and Consultants	752,650
Other	748,125
Building Maintenance	657,759
IT Operations	337,235
Utilities	277,184
Vehicle and Machinery	264,792
Telecommunications	259,450
Printing and Stationery	225,120
Training	203,406
Insurance	189,800
Traffic Management	180,000
Cleaning	155,581
Debt Collection and Legal Fees	130,000
Gravel Pit Operations	87,550
Advertising	74,300
Election	2,500
Total Materials and Services	9,492,416

Note 7: Employee Benefits (\$839k increase)

Employee benefits include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, rostered days off, WorkCover premiums, long service leave and fringe benefits tax.

Employee benefits are budgeted to increase by \$839k, or 6.4%, to \$13.95. This increase primarily relates to the following key factors:

- Annual Enterprise Bargaining Agreement (EBA) 3.7%;
- Increase in staff numbers 2%;
- Increase in Fringe Benefits Tax 0.5%

Funding Source for FTE Increases	FTE
Opening FTE	171.2
Rates	2.8
Government Grants	0.7
Fees and Charges	0.2
Closing FTE	174.9

Note 8: Depreciation (\$126k increase)

Depreciation is the systematic allocation of the capital cost of a long-term asset over its useful life. It is an accounting measure that attempts to capture the deterioration or usage of Council's long-term assets over a financial year. Long-term assets include buildings, plant and machinery, furniture and equipment, infrastructure and other structures. The increase of \$126k for 2013-14 is primarily due to the increase in infrastructure (\$124k increase).

Depreciation by Class of Asset	\$
Buildings	709,269
Furniture and Equipment	299,846
Plant and Machinery	1,041,256
Infrastructure* (see below)	2,654,162
Other Structures	344,403
Gravel Pit Rehabilitation	5,000
Total Depreciation Expense	5,053,936
*Infrastructure Depreciation Comprises	
Sealed Pavements	650,576
Unsealed Pavements	330,887
Sealed Surfaces	1,270,562
Bridges and Major Culverts	262,092
Underground Drainage	45,596
Footpaths	94,449
Total Infrastructure Depreciation	2,654,162

Note 9: Finance Costs (\$20k decrease)

Finance Costs relate to the interest paid on Council borrowings. The ratio of finance costs as a percentage of total revenue indicates that only 1.03% of total revenue is required to service debt. Even though Council is increasing its level of Interest Bearing Liabilities in 2013-14, the decrease of \$20k has resulted from Council refinancing some of the larger borrowings (without penalty) and taking advantage of very low short term borrowing rates.

Note 10: Other Expenses (\$8k increase)

Other expenses consist of Councillor Allowances and both internal and external audit fees. The increase of \$8k, or 3.3% is a combination of an increase in prescribed Councillors Allowance and audit fees.

Note 11: Bad Debts

Debts are written off after Council has exhausted all reasonable avenues to recoup amounts owing. These are generally small amounts relating to service fees.

Note 12: Net Gain on Disposal of Property, Plant and Equipment (\$700k decrease)

Proceeds from the sale of assets, less their written down value is disclosed as a net figure in the Income Statement under operating revenue and capital and one-off items. The details of the net result are detailed in the table below.

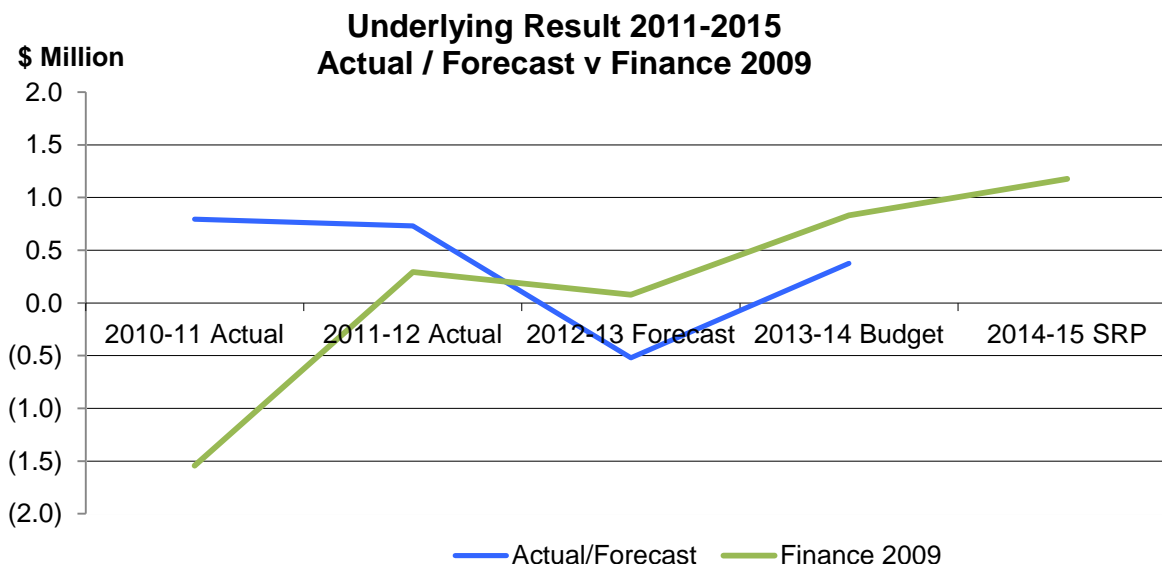
In 2004-05 Council embarked on a major project involving the development of land in Teesdale known as Bakers Lane. This is a residential development consisting of four stages that will take place over a number of years. The final five blocks of stage three were forecast to be sold in 2012-13. Stage four of the development is not yet scheduled to be developed for a number of years; hence the 2013-14 budget does not contain any sales revenue.

Proceeds From Sale of Assets	\$
Furniture and Equipment	3,500
Plant and Machinery	26,000
Motor Vehicles	917,000
Total Proceeds from Sale of Assets	946,500
Written Down Value of Assets Sold	
Furniture and Equipment	-
Plant and Machinery	26,000
Motor Vehicles	917,000
Total Written Down Value of Assets Sold	943,000
Net Gain on Disposal	3,500

Underlying Result

Council’s budgeted surplus for 2013-14 is \$4.78m; however this ‘headline’ figure can be misleading. The ‘underlying’ result is a \$376k surplus. The underlying result is calculated by removing the effect of one-off items, such as grants, infrastructure handed to Council, capital expenditure on Crown Land Reserves, asset adjustments, and profits made from asset sales. The underlying result more accurately represents the true financial performance of Council in a ‘normal’ year.

Each year Council’s aim is to deliver a balanced or small positive underlying result. As shown in the following chart Council has generally been able to achieve this in recent years and the results are consistent with those depicted in Finance 2009. The underlying deficit forecast for 2012-13 relates to the costs of completing projects from the 2011-12 year.



Underlying Result by Program

Sub Programme	Budget 2013-14 \$	Adjustments \$	Underlying Result \$
100 Communications & Marketing	(537,779)		(537,779)
101 Customer Service Centres	(352,573)		(352,573)
110 Governance	(913,581)		(913,581)
111 Elections	(16,397)		(16,397)
112 Meetings	(93,603)		(93,603)
113 Strategic & Service Planning	(815,267)		(815,267)
114 Emergency Mgt Plan & SES	63,557	258,200	(194,643)
115 Risk Management and O H & S	(287,383)		(287,383)
200 Economic Development	(204,009)	223,021	(427,030)
300 Land Use Planning	(796,194)	220,000	(1,016,194)
301 Building Control	(270,397)		(270,397)
303 Fire Protection	(243,344)	2,000	(245,344)
304 Environmental Management	(292,524)		(292,524)
305 Community Protection	(361,694)		(361,694)
306 Public Health	(298,053)		(298,053)
400 General Revenue	21,042,018	550,000	20,492,018
401 Property & Rating	(526,805)		(526,805)
402 Statutory Reporting & Budgeting	(383,409)		(383,409)
403 Procurement & Contract Management	(109,826)		(109,826)
404 Records Management	(225,518)		(225,518)
406 Borrowings	(349,503)		(349,503)
408 Plant Replacement	(38,519)		(38,519)
500 Maternal & Child Health	(312,644)		(312,644)
501 Children's Services`	(449,340)		(449,340)
502 Aged & Disability Services	(525,956)	1,000	(526,956)
503 Community Transport	(165,768)		(165,768)
504 Community Centres	(809,772)		(809,772)
505 Health Promotion	(64,409)		(64,409)
506 Kindergartens	1,989		1,989
600 Community Development	(532,111)		(532,111)
601 Libraries	(385,159)		(385,159)
602 Arts & Culture	(175,930)		(175,930)
603 Youth Development	(358,694)		(358,694)
604 Recreation Planning	(644,449)		(644,449)

Sub Programme	Budget 2013-14 \$	Adjustments \$	Underlying Result \$
605 Recreation Construction	193,172	400,000	(206,828)
606 Recreation Infrastructure Maintenance	(1,793,585)		(1,793,585)
607 Major Projects	1,648,921	1,750,000	(101,079)
700 Sealed Rd Routine Maintenance	(1,203,304)		(1,203,304)
701 Local Roads Resealing	(1,320,586)		(1,320,586)
702 Local Roads Rehabilitation	(975,908)		(975,908)
703 Local Roads Improvements	1,934,105	1,000,000	934,105
704 Gravel Roads Routine Maintenance	(560,063)		(560,063)
705 Gravel Resheeting	(355,447)		(355,447)
706 Bridge Maintenance	(386,402)		(386,402)
707 Tree Clearing	(343,441)		(343,441)
709 Gravel Pits	(19,614)		(19,614)
710 Asset Management	(172,028)		(172,028)
717 Drainage Maint. Townships & Rural	(358,054)		(358,054)
718 Private Works	15,862		15,862
719 Linemarking, Guideposts & Sign	(203,776)		(203,776)
720 Street Lighting	(88,059)		(88,059)
721 Townships Maintenance	(643,666)		(643,666)
723 Bus Shelters	(7,330)		(7,330)
724 Paths & Trails	(164,641)		(164,641)
800 Garbage Collection	171,788		171,788
801 Municipal Tips	(103,117)		(103,117)
802 Litter Control	(51,409)		(51,409)
Total	4,780,372	4,404,221	376,151

4.2 ANALYSIS OF BUDGETED STANDARD BALANCE SHEET

This section of the budget analyses the expected financial position of Council at the end of the 2013-14 financial year.

Note 13: Current assets (\$1.76m increase)

- Cash assets will increase by \$1.66m. This increase is largely the result of the budgeted borrowings of \$1.84m to fund the LASF DB Plan liability, returning to cash. The \$1.84m was temporarily funded from operating cash in 2012-13, in order to take advantage of early payment discounts.
- Receivables will increase by \$103k, which is consistent with the level of activity and budgeted receipts.
- Land held for resale relates to the remaining undeveloped land at Bakers Lane, Teesdale.

Note 14: Non-current assets (\$4.22m increase)

- The increase in non-current assets is the net result of the capital works program \$9.66m, less depreciation expense \$5.05m and disposal of assets \$943k plus the receipt of gifted assets \$550k.

Note 15: Current liabilities (\$240k increase)

- Current liabilities represent obligations Council must pay within the next year.
- The current liability for interest-bearing liabilities as at 30 June 2014 will increase by \$232k.
- The current liability for employee benefits as at 30 June 2014 represents Council's liability to pay employees annual leave and long service leave. The liability will increase by \$92k as a result of the Enterprise Bargaining Agreement, other pay rises and new staff.

Note 16: Non-current liabilities (\$955k increase)

- Non-current liabilities represent obligations Council must pay beyond the next year.
- Interest bearing loans and borrowings increase by \$1.1m which is the net result of new borrowings and repayments of loans taken out in prior years.
- Gravel pit rehabilitation provision decreases by \$15k in line with anticipated works.
- Defined Benefit Superannuation liability has been settled in full. The cash required to settle this amount will be refinanced by utilising interest bearing loans.

Note 17: Equity (\$4.78m increase)

Total equity of \$208m will always equal net assets and is made up of the following components:

- Committed Reserves that Council wishes to separately identify as being set aside to meet specific or statutory purpose in the future. These reserves are derived from items such as Developer Contributions, specific Levies and Unexpended Projects;
- Discretionary reserves are to fund the long term viability of Council. The decisions about future use of any available funds is 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. The funding of the replacement of long term infrastructure assets generally comes from discretionary reserves; which is a component of the accumulated surplus. This is the value of all net assets less Reserves that have accumulated over time.

The total Equity is represented by:

Equity	\$
Discretionary reserves	3,000,219
Committed reserves	650,281
Non-current assets less non-current liabilities	204,452,989
Total Equity	208,103,488

Retained Earnings

Retained earnings is the working capital of the Council; in other words, current assets less current liabilities. It comprises the accumulated surpluses and deficits from prior accounting periods.

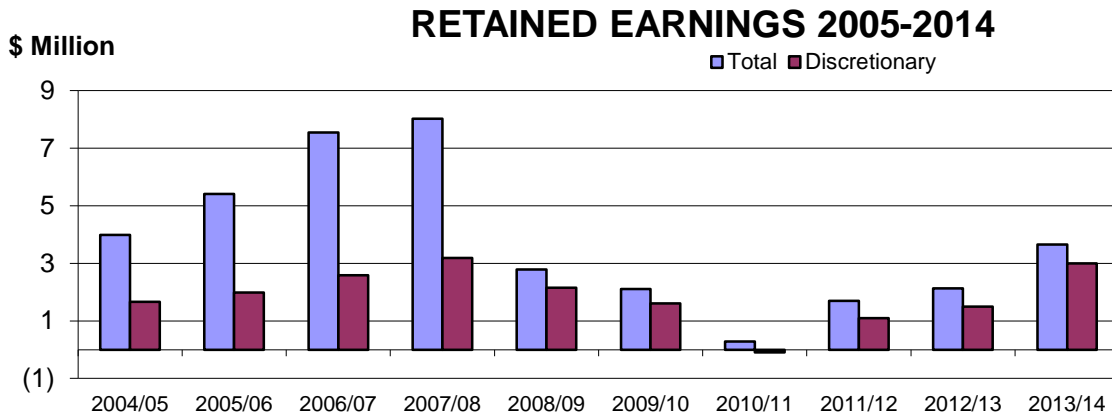
Retained earnings are comprised of discretionary funds and committed funds. Committed funds include amounts set aside for long service leave, physical/social infrastructure development (developer contributions), specific levies and unexpended projects. As a matter of good financial management, Council only uses discretionary retained earnings to fund one-off capital community partnership projects. Retained earnings are not used to fund operational expenditure.

The balance of discretionary retained earnings identifies the funds received in advance from the Victorian Grants Commission (VGC) and those generated from the sale of Bakers Lane, Stage 3. This shows that without these two items, Council's discretionary balance would be in deficit by \$1.06m.

As at 30 June 2014, Council will have discretionary funds available of \$3.00m and \$650k in committed funds.

	Forecast Balance 1-Jul-13 \$	Net Movements \$	Final Balance 30-Jun-14 \$
Discretionary			
General Appropriations	(2,562,285)	1,499,940	(1,062,345)
Bakers Lane	1,394,182	-	1,394,182
VGC Grant Received in Advance	2,668,382	1	2,668,382
Sub-total Discretionary	1,500,279	1,499,940	3,000,219
Committed			
Profit Equalisation	100,000	-	100,000
Developer Contributions	85,310	8,685	93,996
Employee Entitlements (non-current)	433,654	12,631	446,285
Quarry Levy	10,000	10,000	10,000
Drainage Levy	12,863	(12,863)	-
Sub-total Committed	631,827	18,453	650,281
Total Retained Earnings	2,132,106	1,518,393	3,650,499
Non-Current Assets & Liabilities	201,191,010	3,261,979	204,452,989
Total Equity	203,323,116	4,780,372	208,103,488

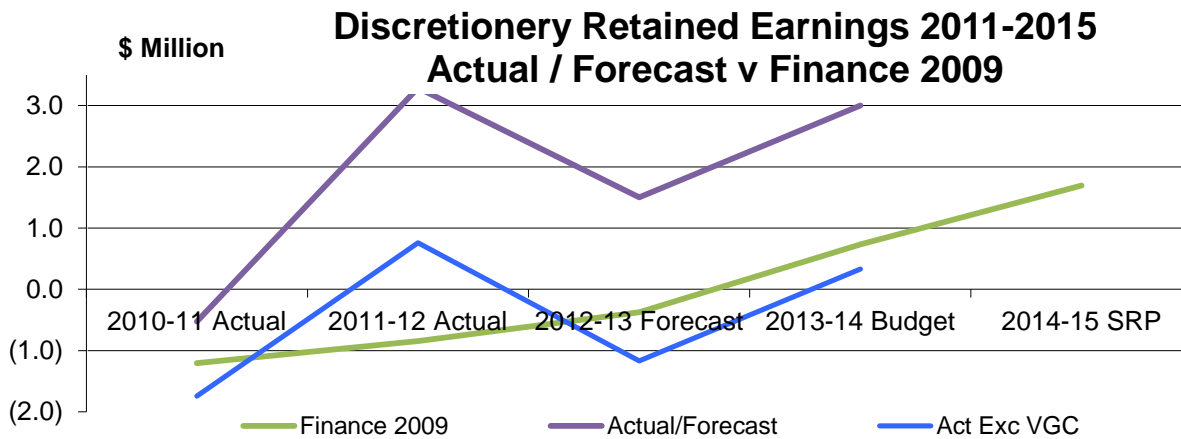
The following graph demonstrates the movement in retained earnings since 2005 and the level of discretionary funds.



Discretionary Retained Earnings

In 2013-14, discretionary retained earnings will increase by \$1.50m.

The following chart compares the budgeted discretionary retained earnings balance with that depicted in Finance 2009. The blue line shows the discretionary balance after removing the impact of receiving the VGC funds in advance. While still positive, it would be less than Finance 2009.



4.3 ANALYSIS OF BUDGETED STANDARD CASH FLOW STATEMENT

This section of the budget analyses the expected cash flows from the operating, investing and financing activities of Council.

The cash balance at year end is budgeted to increase by \$1.66m to \$6.31m. This increase relates to the timing between payments and receipts and in 2013-14, is largely impacted by \$2.0m in new interest bearing loans. Details of the different categories are summarised below.

Note 18: Operating activities (\$9.38m cash inflow)

Operating activities refer to the cash generated or used in the normal service delivery functions of Council and include:

- Receipts from ratepayers of \$16.56m;
- Grants and subsidies of \$13.00m to fund operating expenses and capital works;
- User Fees and charges of \$2.27m; and
- Contributions and recoupments of \$1.33m.

Reconciliation of Surplus to Net Cash Inflow from Operations	\$
Surplus for Period	4,780,372
Depreciation	5,053,936
Net Gain on Disposals	(3,500)
Subdivisions - Roads Handed to Council	(550,000)
Finance Costs	349,324
Decrease/(Increase) in Receivables	(102,808)
Increase/(Decrease) in Creditors and Provisions	(144,970)
Net Cash Inflow from Operations	9,382,354

Note 19: Investing activities (\$8.72m cash outflow)

Investing activities refer to cash used in the purchase, enhancement or creation of property, plant and equipment and infrastructure. These activities also include the sale of non-current assets.

Note 20: Financing activities (\$990k cash inflow)

Financing activities generally refer to borrowings used in the financing of capital projects and movements in funds held in trust. As mentioned previously, the proposed loans for 2013-14 include \$1.84m to fund Council's LASF DB Plan liability that it settled in 2012-13 utilising operating cash flows.

The inflow of \$990k includes the receipt of new borrowings undertaken during the year \$2.0m, as well as the repayment of the principal component of borrowings \$650k, interest expenditure \$350k.

4.4 ANALYSIS OF CAPITAL WORKS BUDGET

Introduction

Council's capital works program is broadly categorised into four groups: capital expansion, capital renewal, capital upgrade and new assets.

Capital expansion expenditure extends an existing asset to a new group of users. It is discretionary expenditure that increases future operating and maintenance costs because it increases Council's asset base.

Capital renewal expenditure reinstates existing assets to original condition. It may reduce future operating and maintenance expenditure if completed at the optimum time.

Capital upgrade expenditure enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset beyond that which it had originally. Upgrade expenditure is discretionary and increases operating and maintenance expenditure in the future because of the increase in the Council's asset base.

New assets are assets that did not previously exist prior to 1 July 2013. New assets will result in increased operating costs, maintenance costs and capital renewal in the future.

The following is a commentary on the major capital works and how they are funded in 2013-14.

Note 21: Capital Renewal (\$5.01m expenditure)

Buildings (\$260k expenditure)

- Regional Development Victoria (RDV) project \$200k
- Major Recreation Facilities \$60k

Furniture and Equipment (\$196k expenditure)

Computer hardware and software are updated on a rolling 3 year cycle to ensure that Council takes advantage of productivity gains made possible through the use of new technology.

Plant and Machinery (\$1.78m expenditure)

This expenditure of \$1.78m is generally in line with Council's plant and machinery replacement schedule. A decision was made to sell two underutilized vehicles without replacement. The major items of plant to be changed are two mowers, a community transport bus, a tractor and Council's fleet of motor vehicles.

Infrastructure (\$2.41m expenditure)

- The Reseal Program is budgeted for \$800k; the following page contains detailed information about the planned program for the year.
- \$500k of the Country Roads and Bridges Initiative (\$1.0m) relates to renewal.
- The renewal component of the Roads to Recovery funding program of \$494k is continuing and includes general local road improvements as identified by Council. Other local road improvements totalling \$193k will be funded from Council's operational funds.
- Gravel re-sheeting on local roads will be funded to an amount of \$230k in line with the most recent independent road assessment report (Peter Moloney report).
- Periodic bridge rehabilitation to be funded is \$150k.
- Periodic footpath maintenance is \$35k.

Other Structures (\$370k expenditure)

- Haddon streetscape \$140k.
- Meredith streetscape \$100k.
- Resurfacing of Tennis Courts to cost \$90k.
- Refurbishing of Playgrounds to cost \$40k.

RESEAL PROGRAM

Item No	Road or Street Name	Locality	From Street Name or Desc	To Street Name or Desc	Length m	Width m	Area m2	Budget \$
1	Elrae Court	Bannockburn	Burnside	End	260	5.1	1,326	6,630
2	Balmaha Ave	Bannockburn	Entrance	Dalquin East	215	6.8	1,462	7,310
3	Spring Creek Rd	Bannockburn	change	Bridge	647	5.6	3,623	19,928
4	Stephens Rd	Bannockburn	Shelford-Bannockburn	End	1,040	4.0	4,160	22,880
5	Buninyong-Mt Mercer	Garibaldi	change	change	410	6.2	2,542	13,981
6	Buninyong-Mt Mercer	Garibaldi	Bridge	change	270	6.5	1,755	11,431
7	Sago Hill Rd	Haddon	change	change	1,550	9.0	13,950	69,750
8	Surrey Street	Linton	change	change	201	5.0	1,005	4,522
9	Linton-Naringhil Rd	Mannibadar	change	Lismore Scarsdale	2,199	3.7	8,136	36,613
10	Thompson Rd	Maude	Bridge	change	1,715	5.6	9,604	49,941
11	Thompson Rd	Maude	change	change	4,390	5.6	24,584	122,920
12	Hargreaves Rd	Maude	Thompson	change	1,600	5.8	9,280	51,040
13	Perdrisat Rd	Maude	Bridge	Steiglitz	1,145	6.4	7,328	32,976
14	Perdrisat Rd	Maude	Midland	change	2,015	5.6	11,284	50,778
15	Maude-Sheoaks	Maude	change	Strong	1,260	5.8	7,308	32,886
16	Maude-Sheoaks	Maude	Steiglitz	change	1,080	5.6	6,048	33,264
17	Shelford-Mt Mercer Rd	Mt Mercer	change	Dereel Mt Mercer	970	5.7	5,529	24,881
18	Cape Clear Rokewood Rd	Rokewood	Roke Skip	Change	687	6.2	4,259	19,167
19	Strickland Rd	Scarsdale	Lismore Scarsdale	change	422	5.3	2,237	11,183
20	Browns-Scarsdale Rd	Scarsdale	Church	Glenelg Hwy	298	5.8	1,728	9,506
21	Heales Street	Smythesdale	Glenelg	Bridge	553	6.4	3,539	15,926
22	Meredith-Steiglitz Rd	Steiglitz	Duggan	Eclipse	615	8.7	5,351	26,753
23	Meredith-Steiglitz Rd	Steiglitz	Taylors	change	3,563	5.9	21,022	94,598
24	Willowvale Rd	Willowvale	Roberts	Lismore Scarsdale	1,870	3.7	6,919	31,136
	Total						163,979	800,000

Note 22: Capital Upgrade (\$1.99m expenditure)**Buildings (\$553k expenditure)**

- Regional Development Victoria (RDV) project \$200k
- Haddon Recreation Centre Upgrade \$353k

Infrastructure (\$1.12m expenditure)

- The upgrade component of the Roads to Recovery funding program of \$494k is continuing and includes general local road improvements as identified by Council. Other local road improvements totalling \$72k will be funded from Council's operational funds.
- Country Roads and Bridges Initiative \$500k.
- Bannockburn storm water drainage project \$33k.
- Open Space Implementation \$15k.

Final Seal Program (Final seals on Roads to Recovery Projects are included in Roads to Recovery Budget.)

Item No	Road or Street Name	Locality	From Street Name or Desc	To Street Name or Desc	Length m	Width m	Area m2	Budget \$
1	Buninyong-Mt Mercer Rd	Mt Mercer	Dereel-Mt Mercer	change	2,500	7	17,500	71,957
2	Browns-Scarsdale Rd	Scarsdale	Browns	Change	975	7	6,825	28,063
3	School Lane	Cambrian Hill	Colac Ballarat	Heinz	1,030	7	7,210	29,646
	Total						31,535	129,666

Other Structures (\$320k expenditure)

- Meredith streetscape \$300k.
- Haddon streetscape \$20k.

Note 23: Capital Expansion (\$335k expenditure)**Buildings (\$330k expenditure)**

- Bannockburn Early Learning Facility extension \$330k

Infrastructure (\$5k expenditure)

- Open space implementation \$5k

Note 24: New Assets (\$2.33m expenditure)**Buildings (\$1.27m expenditure)**

- Meredith Early Years Mini Hub \$1.1m.
- Portable office accommodation \$136k.
- Bannockburn Customer Service Centre extension planning \$30k.

Furniture and Equipment (\$21k expenditure)

- Computer Hardware and Software \$18k.
- Air Conditioner - Long Day Care kitchen \$2k.
- Aged and Disability minor equipment \$1k.

Infrastructure (\$326k expenditure)

- Stormwater Drainage Project, Smythesdale \$183k.
- Open Space Implementation \$125k.
- Sewer Connection for Smythesdale properties \$18k.

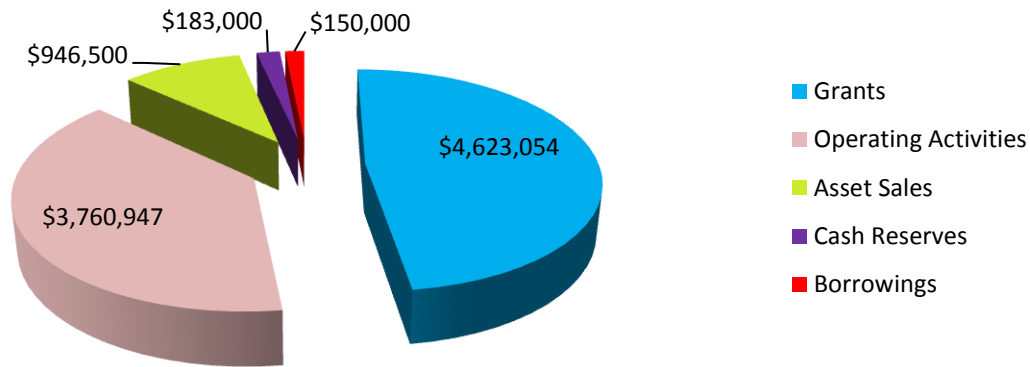
Other Structures (\$688k expenditure)

- Dereel Neighbourhood Safer Place \$258k.
- Maude viewing platform \$168k.
- Tourism Masterplan \$130k.
- Haddon streetscape \$60k.
- Meredith streetscape \$50k.
- Cricket pitch covers \$22k.

Movements in Non-Current Assets

	Land \$	Buildings \$	Other Structure \$	Furn & Equip \$	Plant \$	Gravel Pit \$	Infrastructure \$	Land Under Roads \$	Invest in Assoc \$	Total \$
Balance 1 July 2013 (Projected budget)	19,159,766	28,567,466	5,536,581	766,562	4,599,855	65,000	146,788,501	191,709	766,553	206,441,993
Additions	-	2,408,940	1,378,228	216,500	1,805,000	-	3,854,833	-	-	9,663,501
Handed to Council	-	-	-	-	-	-	550,000	-	-	550,000
WDV of Disposals	-	-	-	-	(943,000)	-	-	-	-	(943,000)
Depreciation	-	(709,269)	(344,403)	(299,846)	(1,041,256)	(5,000)	(2,654,162)	-	-	(5,053,936)
Balance 30 June 2014	19,159,766	30,267,137	6,570,406	683,216	4,420,599	60,000	148,539,172	191,709	766,553	210,658,558

Capital Expenditure Funding Sources



Grants

In order for Council to deliver its capital works program, it relies on funding received from State and Federal Governments. Following is a list of all grants included in the budget. Some, but not all, of these grants have been confirmed by funding agencies.

Grants For Capital Works	\$
Meredith Early Years Mini Hub	1,080,000
Country Roads & Bridges	1,000,000
Roads to Recovery	988,833
Meredith Streetscape	450,000
Regional Development Victoria Community Project	300,000
Dereel Neighbourhood Safer Place Construction	258,200
Haddon Streetscape	220,000
Maude Viewing Platform	126,021
Haddon Rec Centre Upgrade	100,000
Tourism Masterplan	97,000
Fire Access Track	2,000
Aged & Disability Minor Equipment	1,000
Total Grants	4,623,054

Proceeds from the Sale of Non-Current Assets

Proceeds from the sale of non-current assets totals \$947k and includes the trade-in of motor vehicles and plant items. Refer to the following page for more detailed information.

Cash Reserves (Retained Earnings)

In 2013-14 Council will fund the Storm Water Drainage Project in Smythesdale from cash reserves. This project is budgeted to cost \$183k.

Borrowings

Council's Strategic Resource Plan provides for annual borrowings of \$150k for community facilities. These borrowings will assist in the upgrade of the Haddon Recreation Centre.

Capital Expenditure Funding Sources – Detailed Information

Asset Description	G/L	Total \$	Funding Source			
			Grants \$	Asset Sales \$	General Revenue \$	Borrowings/ Retained Earning \$
Buildings						
Bannockburn CSC Extension Planning & Design	06039	30,000	-	-	30,000	-
RDV Project	06088	400,000	300,000	-	100,000	-
Major Rec Facilities Renewal	06089	60,000	-	-	60,000	-
Bannockburn Early Learning Facility Upgrade	06093	330,000	-	-	330,000	-
Haddon Rec Centre Upgrade	06094	352,600	100,000	-	102,600	150,000
Portable Office	06096	136,340	-	-	136,340	-
Meredith Early Years Mini Hub	06095	1,100,000	1,080,000	-	20,000	-
Total Buildings		2,408,940	1,480,000	-	778,940	150,000
Furniture and Equipment						
Computer Hardware	07006	172,500	-	3,500	169,000	-
Computer Software	07007	12,500	-	-	12,500	-
BFSC - Foyer Furniture	07024	3,000	-	-	3,000	-
Aged & Disability Minor Equipment	07029	1,000	1,000	-	-	-
BFSC - Air Conditioner LDC Kitchen	07059	2,000	-	-	2,000	-
Refurbishment of Haddon House	07058	25,500	-	-	25,500	-
Total Furniture and Equipment		216,500	1,000	3,500	212,000	-
Plant and Machinery						
Car Changeover - Building Control	08001	37,000	-	18,000	19,000	-
Vehicle Purchase - Community Protection (2)	08003	78,000	-	38,000	40,000	-
Vehicle Purchase - Maternal & Child Health	08008	60,000	-	29,000	31,000	-
Bus Changeover - Community Transport	08012	60,000	-	15,000	45,000	-
Vehicle Purchases (28)	08013	960,000	-	560,000	400,000	-
Ute Purchases (15)	08014	416,000	-	203,000	213,000	-
Vehicle Purchase - Aged & Disability Services	08015	34,000	-	18,000	16,000	-
Health Promotion Vehicle	08016	34,000	-	18,000	16,000	-
Vehicle Purchase - Environmental Health	08026	34,000	-	18,000	16,000	-
John Deere Tractor (P358)	08095	38,000	-	10,000	28,000	-
Kubota Mower (P322)	08096	27,000	-	8,000	19,000	-
Kubota Mower (P359)	08097	27,000	-	8,000	19,000	-
Total Plant and Machinery		1,805,000	-	943,000	862,000	-

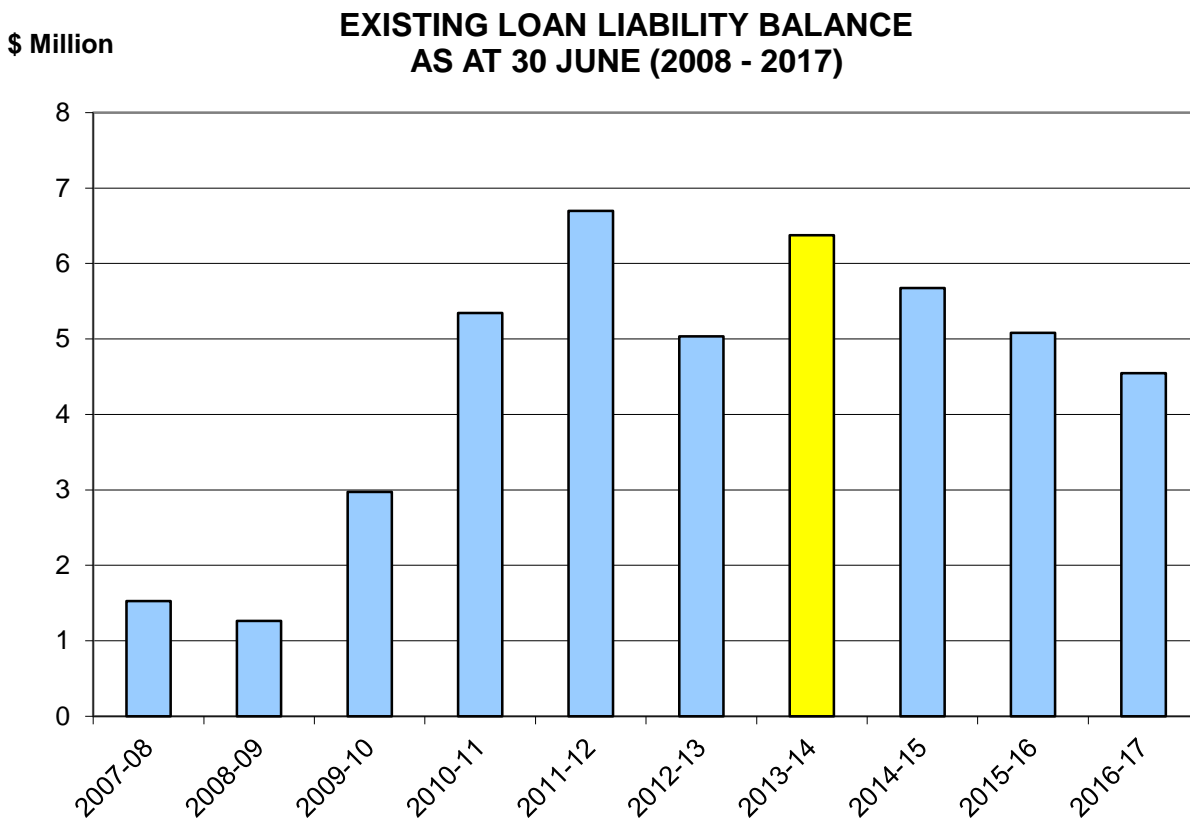
Asset Description	G/L	Total \$	Funding Source			
			Grants \$	Asset Sales \$	General Revenue \$	Borrowings/ Retained Earning \$
Infrastructure						
Bannockburn Storm Water Drainage Improvements	04064	33,000	-	-	33,000	-
Smythesdale Sewer Connections for Buildings	04065	18,000	-	-	18,000	-
Local Roads Resealing	09001	800,000	-	-	800,000	-
Local Roads Improvements (Roads to Recovery)	09007	988,833	988,833	-	-	-
Local Roads Improvements	09008	265,000	-	-	265,000	-
Gravel Resheeting - Local Roads	09009	230,000	-	-	230,000	-
Country Roads & Bridges Initiative	09019	1,000,000	1,000,000	-	-	-
Open Space Implementation	09025	150,000	-	-	150,000	-
Storm Water Drainage Project - Smythesdale	09026	183,000	-	-	-	183,000
Fire Access Track	09037	2,000	2,000	-	-	-
Periodic Footpath Maintenance	09043	35,000	-	-	35,000	-
Periodic Bridge Rehabilitation	09044	150,000	-	-	150,000	-
Total Infrastructure		3,854,833	1,990,833	-	1,681,000	183,000
Other Structures						
Refurbishment of Playgrounds	04021	40,000	-	-	40,000	-
Resurfacing of Tennis Courts	04022	90,000	-	-	90,000	-
Tourism Masterplan	04051	130,000	97,000	-	33,000	-
Haddon Streetscape	04059	220,000	220,000	-	-	-
Meredith Streetscape	04060	450,000	450,000	-	-	-
Dereel NSP Construction	04061	258,200	258,200	-	-	-
Cricket Pitch Covers	04063	22,000	-	-	22,000	-
Maude Viewing Platform	04066	168,028	126,021	-	42,007	-
Total Other Structures		1,378,228	1,151,221	-	227,007	-
Grand Total		9,663,501	4,623,054	946,500	3,760,947	333,000

4.5 BORROWINGS

The budgeted loan liability of \$6.38m at 30 June 2014 represents 38% of rates and charges, which is an increase from 33% in 2012-13. These borrowings remain consistent with sound financial management principles. Borrowings allow Council to spread the financing cost of new facilities over a number of years, thereby eliminating the burden on ratepayers in any one year.

The new loans proposed for 2013-14 are:

- \$1.84m to fund the LASF DB Plan liability. The \$1.84m was temporarily funded from operating cash in 2012-13, in order to take advantage of early payment discounts.
- \$150k to assist the funding of the capital program. These funds will be utilised to deliver the upgrade of the Haddon Recreation Reserve.



Borrowing Schedule

	Loan 1	Loan 2	Loan 3	Loan 4	Loan 5	Loan 6
	Office Extension	B'burn Family Services Centre	Rokewood Recreation Reserve	Ross Creek Multi Purpose Facility	Bannockburn Cultural Centre	B'Burn Rec Precinct Development
Lender	Westpac	Westpac	Westpac	Westpac	Bendigo	Bendigo
Draw-down date	Nov-05	Nov-05	Nov-05	Nov-05	Mar-10	Mar-10
Loan term	10 years	10 years	10 years	10 years	10 years	10 years
Interest rate	6.09%	6.09%	6.09%	6.09%	8.08%	8.08%
Opening Balance	\$156,227	\$249,669	\$50,672	\$70,160	\$311,912	\$381,227
New loans	-	-	-	-	-	-
Debt redemption	(\$63,234)	(\$101,056)	(\$20,510)	(\$28,398)	(\$35,568)	(\$43,473)
Closing Balance	\$92,993	\$148,613	\$30,162	\$41,762	\$276,344	\$337,754

	Loan 7	Loan 8	Loan 9	Loan 10	Loan 11	Loan 12
	B'Burn Rec Precinct Development	B'Burn Rec Precinct Development	Parkers Road Bridge, etc.	Woody Yaloak Eques	LASF DB Plan Contribution	Haddon Rec Upgrade
Lender	CBA	NAB	NAB	ANZ	TBA	TBA
Draw-down date	Jul-10	Dec-10	Dec-11	Dec-12	Jul-13	Dec-13
Loan term	25 years	10 years	10 years	10 years	10 years	10 years
Interest rate	12 Mth Fixed - 3.45%	7.74%	6.65%	5.99%	6.00%	6.00%
Opening Balance	\$2,656,796	\$572,219	\$444,528	142,500	-	-
New loans	-	-	-	-	\$1,840,000	\$150,000
Debt redemption	(\$111,759)	(\$58,691)	(\$40,340)	(\$15,000)	(\$126,640)	(\$5,561)
Closing Balance	\$2,545,037	\$513,528	\$404,188	\$127,500	\$1,713,360	\$144,439

Opening balance of borrowings 1 July 2013	\$5,035,910
New Borrowings 2013-14	\$1,990,000
Less Repayments 2013-14	(\$650,230)
Closing balance 30 June 2014	\$6,375,680

4.6 KEY FINANCIAL MEASURES & TARGETS

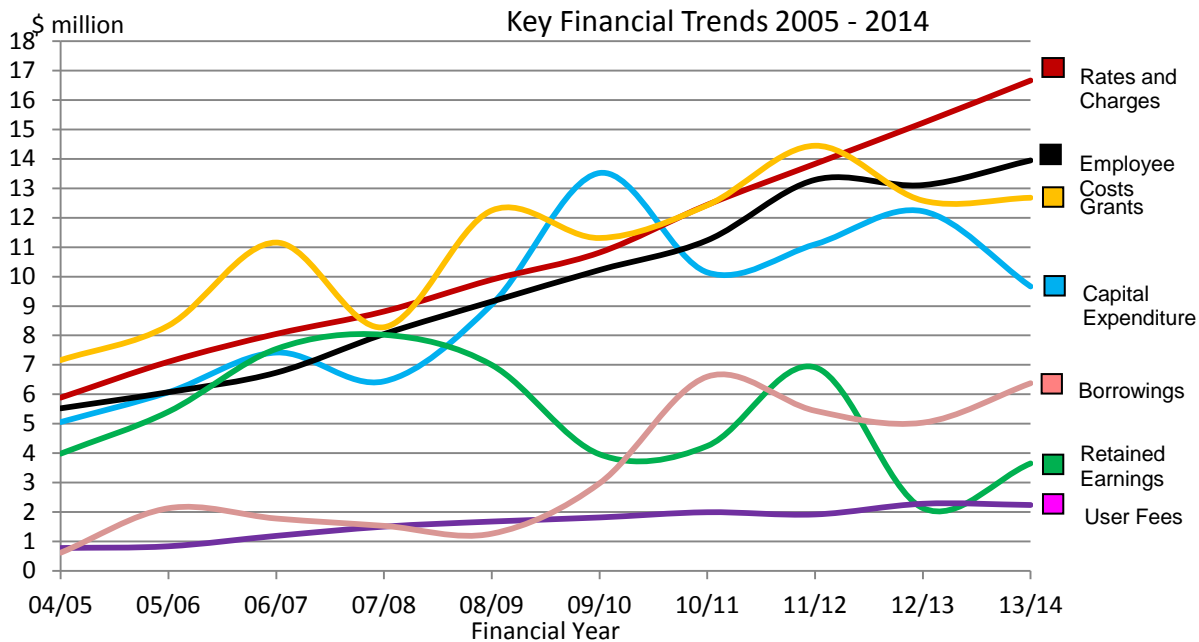
Measure	Formula	Target		
		Actual 2011-12	Forecast 2012-13	Budget 2013-14
1. Surplus	Total revenue less total expenditure	\$14.19m	\$4.35m	\$4.78m
2. Underlying Result	Operating revenue less operating expenditure	\$731k	(\$519k)	\$376k
3. Self Financing	Net operating cash flows as a percentage of operating revenue	37%	30%	32%
4. Investment Gap	Capital expenditure as a percentage of depreciation	254%	248%	191%
5. Liquidity	Ratio of current assets to current liabilities	174%	145%	173%
6. Indebtedness	Non-current liabilities as a percentage of own-source revenue ¹	20%	25%	29%
7. Dependence on Rate Income	Rates and charges ² revenue as a percentage of total revenue ³	33%	46%	49%
8. Rating Level	Average rates and charges per capita	\$733.46	\$802.62	\$850.35
9. Rating Level	Average rates and charges per residential assessment	\$1,268	\$1,433	\$1,503
10. Staffing level	Staff EFT per 1,000 residents	8.44	8.81	9.02

¹ Own Source Revenue consists of total revenue less total grants.

² Rates and Charges consists of general rates, municipal charge, garbage charge and state landfill levy charge (including supplementary assessments)

³ Total Revenue consists of operating revenue, capital grants, capital contributions, gifted assets and profit on sale of assets.

4.7 KEY FINANCIAL TRENDS 2005-2014



Analysis of Trends

There are a number of interesting trends that are reflected in the above graph.

Capital Expenditure / Grants

Council's capital expenditure is closely correlated with grant revenue. This reflects Council's success in attracting non-recurrent grants to help fund capital expenditure.

Capital Expenditure / Retained Earnings

It can be seen that as the capital works program increases the need arises to utilise retained earnings as a funding source to match grant funding. This is also demonstrated by the fact that the retained earnings balance in 2013-14 is budgeted to improve slightly with a smaller capital program.

Rates and Charges / Grants

Council first identified the need to reduce its reliance on grant revenue and improve its rates and charges in Finance 2005. The above graph demonstrates the result of this decision. Revenue from rates and charges are now at a more 'financially sustainable' level, given the level of growth in grants has reduced.

Rates and Charges / Employee Costs

The substantial growth in service delivery demands in recent years coupled with the need to broaden Council's rate base is reflected in the steady incline shown on the graph.

Retained Earnings / Borrowings

As retained earnings have been utilised over recent years to deliver various capital projects, borrowings have increased to fund the major capital works projects being delivered. The graph shows that the pressure on borrowings has increased again in 2013-14 due to the need to fund Council's share of the LASF DB shortfall. This will actually improve the balance of retained earnings in 2013-14 because the initial payment was made from operating cash in 2012-13 and the borrowings will replenish this in 2013-14.

5 LONG-TERM STRATEGIES

5.1 STRATEGIC RESOURCE PLAN (SRP)

Council's Strategic Resource Plan is an integral component of the Council Plan. It establishes the financial targets necessary for Council to fund its strategies over a four year period. As stated in the budget overview, the budget has been framed within the parameters established in Council's Strategic Resource Plan.

In the Strategic Resource Plan, Council is mindful of the need to comply with the following Principles of Sound Financial Management as contained in the Local Government Act:

- Manage financial risks faced by the Council prudently, having regard to economic circumstances;
- Pursue spending and rating policies that are consistent with a reasonable degree of stability in the level of the rates burden;
- Ensure that decisions are made and actions are taken having regard to their financial effects on future generations;
- Ensure full, accurate and timely disclosure of financial information relating to the Council.

The key financial objectives which underpin the Strategic Resource Plan are:

- Ensure long-term financial sustainability;
- Deliver services in a cost-effective and efficient manner;
- Ensure operating revenues are sustainable and consider community-wide and individual benefits (rates versus user charges and adherence to Council's Rating Strategy);
- Use debt finance where appropriate and within responsible limits;
- Maintain cash reserves and operating surpluses at appropriate levels;
- Identify and quantify long-term liabilities;
- Meet social equity objectives through specific programs;
- Manage the Shire's capital assets to maximise long-term community benefit;
- Recognise that funding from State and Federal Government is a crucial element of financial sustainability;
- Manage Council's retained earnings prudently.

Departing from Council's Strategic Resource Plan would send the wrong message to stakeholders including governments, ratepayers and future Councils. Council needs to adhere to the Strategic Resource Plan to ensure the long-term financial health of the organisation. The Strategic Resource Plan places Council on a sound financial footing into the foreseeable future.

The following table illustrates the budgets compliance with, or departure from the Strategic Resource Plan, Finance 2009.

Indicator	Measure	SRP	Budget 2013-14	Comments
Surplus	Total revenue less total expenditure	\$2.68m	\$4.78m	Headline result as per accounting standards. Underlying result is a better measure
Underlying surplus	Operating revenue less operating expenditure	\$830k	\$376k	Objective is to achieve a result above zero
Cash Balance	Closing Balance	\$4.94m	\$6.31m	Budgeted cash balance includes VGC funds received in advance.
Rate Determination	Increase/(decrease) in Councils working capital	\$1.01m	\$1.52m	
Retained earnings	Discretionary component	\$734k	\$3.00m	Includes funds received in advance from VGC and profits from Bakers Lane development
Liquidity	Working Capital Ratio	141%	173%	
Staffing	EFT per 1,000 residents	8.31	9.02	
Capital Expenditure		\$7.91m	\$9.66m	2013-14 includes 2 x \$1m projects 100% funded.
Rates	Total rates and charges as a proportion of total revenue ⁴ .	52.40%	49.21%	State Average in 2012-13 was 64.10%
Rates	Average rates and charges ⁵ per capita	\$837.39	\$850.35	Includes Rates, Municipal Charge, Garbage and State Landfill Levy charges.
Rate increase	% increase (ad valorem)	9.95%	7.46%	Calculated on Ad Valorem rates only. No change to municipal charge
Debt	Debt servicing as a percentage of total revenue	1.69%	1.03%	
Investment gap	Capital expenditure as a percentage of depreciation	148%	191%	Some large funded projects in 2013-14.

⁴ Total Revenue consists of operating revenue, capital grants, capital contributions, gifted assets and profit on sale of assets.

⁵ Rates and Charges consists of general rates, municipal charge, garbage charge and state landfill levy charge (including Supplementary assessments)

5.2 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.

Rating context

Rates and charges are an important source of revenue, accounting for approximately 50% of the total revenue received by Council annually. Planning for future rate increases is therefore an important component of the Strategic Resource Planning process.

In 2005, it was identified that Council's low level of rate income was becoming unsustainable and that Council had to make a conscious decision to improve its financial position. To ensure this action did not have a detrimental impact on Council services it was important to increase the unsustainably low rate base and to decrease Council's reliance on government funding.

Golden Plains Shire also faced, and continues to face, the following challenges:

- High population growth;
- Increased demand for new services;
- A history of significant dependence on grants, contributions and recoupments;
- Substantial challenges associated with provision and renewal of roads, paths, and community and recreation facilities;
- Supporting community based Committees of Management that currently manage the vast majority of community and recreation facilities on Council and Crown land;
- Although increasing, still a comparatively low rating revenue base. Rates and charges comprise 49.21% of total revenue, compared to a projected state average in 2012-13 of 64.10%;
- Managing the competing interests of rural and urban communities; and
- Maintaining the extensive road network of over 1,800 km.

The following table demonstrates the effort Council has made in recent years to improve its rate base to a more sustainable level.

Average Rates & Charges per assessment

Year	Avg Rates & Charges / Assessment	Ranking - Lowest Rating Victorian Councils	Percentage Increase	Rates / Total Revenue	
				Budget	Victoria Councils Average
2003-04	\$ 584	1	9.40%	29%	44%
2009-10	\$ 1,150	9	7.69%	39%	55%
2010-11*	\$ 1,306	14	13.57%	48%	58%
2011-12	\$ 1,402	24	7.20%	51%	58%
2012-13	\$ 1,523	22	7.83%	46%	60%
2013-14	\$ 1,615	33	6.03%	49%	64%

* Introduction of the State Landfill Levy service charge.

Having said this the level of required rates and charges are considered in context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the Golden Plains community. Golden Plains Shire Council still remains very successful in obtaining government funding to minimise the burden on its ratepayers, while remaining a progressive and developing shire.

Current year rate increase

As depicted in Finance 2009, Council experienced significant pressure on its key financial measure in 2010-11 and 2011-12, namely cash flow pressures and a deterioration in its working capital and retained earnings. This was predominately the result of the decision made by Council to allocate funds to match unprecedented levels of government funding resulting from the Federal stimulus package. This enabled the Council to make two very strategic decisions in obtaining land and constructing both the Bannockburn Recreation Precinct in Milton Street and the Bannockburn Cultural Centre and Library, which will benefit generations to come.

These commitments mean that to re-establish a healthy cash position and restore the retained earnings balance, there is no latitude for varying the annual rate increase depicted in Finance 2009 and Council's ten year financial plan, which is a 9.95% increase in the ad valorem rate. This is important in maintaining service levels and a strong capital program.

The 2013-14 budget is otherwise consistent with that depicted in Finance 2009. The following table illustrates the ad-valorem increase each year, the overall average and total revenue raised from rates and charges.

Year	Ad Valorem Rate Increase	Average Increase per Assessment	Total Rates and Charges \$ Million
2010-11*	9.95%	13.57%	12.51
2011-12	9.95%	7.20%	13.34
2012-13	9.95%	7.83%	15.22
2013-14	7.46%	6.03%	16.67

* Introduction of the State Landfill Levy service charge.

Rating structure

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

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

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

Council makes two further distinctions within the property value component of rates based on the purpose for which the property is used and whether it is located within a defined geographic growth area.

Having reviewed the various valuation bases for determining the property value component of rates, Council has determined to apply a Capital Improved Value (CIV) basis on the grounds that it provides the most equitable distribution of rates across the municipality. There are currently no plans to change that basis, but Council does review its rating structure every four years.

The existing rating structure comprises ten differential rates. These are defined in detail in Appendix 6.1, however a brief summary is as follows:

Residential – Base rate (cents per dollar of Capital Improved Value, CIV);

Business - 100% of residential rate;

Farm – 90% of residential rate;

Vacant Land – 200% of residential rate; and

Non Developable Vacant Land – 100% of residential rate.

A slightly higher 'growth' rate is applied to each of these five classifications for properties located within a defined growth area, making ten in total. These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Act. Council also levies a municipal charge, a garbage collection charge and a State Landfill Levy service charge as allowed under the Act. A brief explanation of each rating component is provided on the following page.

General Rates: General rates are calculated by multiplying the “rate in the dollar” by the property’s capital improved value.

Growth Differentials: Growth differentials are applied to properties in defined geographic growth areas. Growth differentials are calculated in the same manner as general rates but the rate in the dollar is slightly higher. This revenue partially funds Council’s strategic planning function.

Municipal Charge: The municipal charge is used to collect a portion of revenue not linked to property value, but paid equally by all ratepayers. The charge is applied pursuant to s.159 of the Local Government Act and is intended to cover some of the administrative costs of Council.

The municipal charge is a flat charge, irrespective of the valuation of a property. For lower valued properties, it means that the total rates as a percentage of the property’s CIV is higher when compared to higher valued properties. Its function is to ensure that low valued properties pay a fair share of the total rates burden. If Council did not apply a municipal charge the general rate would rise and the rates on higher valued properties would increase substantially. This would be contrary to Council’s responsibility to provide a fair and equitable system of rating.

Garbage Charge: The garbage charge is levied on a cost recovery basis to cover the kerbside collection of household waste and recycling.

State Landfill Levy Service Charge: The State Landfill Levy Service Charge is levied on a cost recovery basis to cover the additional charge per tonne of garbage disposed in landfill. This per tonne charge was introduced in 2010-11 by the Victorian Government to fund its waste management strategy.

When comparing the rates and charges in Golden Plains Shire with those of other Councils, the municipal charge should be included in the calculation. There is a misconception in the community that when the municipal charge is taken into account Golden Plains is a high rating council. That is not the case. The 2012-13 Victorian Local Government Rates Survey shows that Council has the 33rd lowest rates and charges per assessment in Victoria.

Detailed analysis of the rates to be determined for the 2013-14 year are contained in Appendix 6 ‘Rates and Charges Statutory Disclosures’.

Council has adopted a formal *Rating Strategy* that contains expanded information on Council’s rating structure and the reasons behind its choices in applying the rating mechanisms it has used.

Fire Services Property Levy

From 1 July 2013 a new fire levy will apply to all private property owners – including persons and organisations that do not currently pay council rates, such as churches, charities, private schools and RSL’s. Council properties will also be subject to the fire levy. Under new legislation, the Fire Services Property Levy Act 2012, introduced as a result of recommendations by the Victorian Bushfires Royal Commission (VBRC), the Fire Services Property Levy (FSPL) will be collected by Council on behalf of the State government, to fund the operations of the MFB and CFA, hence Council does not recognise any revenue and this levy is not included in any rating calculation or comparison.

However, it is important to note that this charge will appear on annual and quarterly rate notices.

5.3 OTHER STRATEGIES AND PLANS

In addition to the Council Plan and Strategic Resource Plan, the budget is shaped by Community Plans and numerous other Council plans and strategies as detailed below:

COMMUNITY DEVELOPMENT

- Community Development Strategy
- Open Space Strategy
- Arts and Culture Strategy
- Bannockburn Community Infrastructure Development Plan
- Recreation Strategy
- Paths & Trails Strategy
- Youth Development Plan

HUMAN SERVICES

- Municipal Early Years Plan
- Municipal Public Health and Wellbeing Plan
- Ageing Well in Golden Plains
- Access and Inclusion Plan
- Early Years Infrastructure Plan
- Youth Development Plan

CORPORATE SERVICES

- Annual Budget
- Ten Year Plan
- Internal Audit Plan
- Municipal Emergency Management Plan
- Rating Strategy
- ICT Strategic Plan
- GIS Strategy

ORGANISATIONAL DEVELOPMENT

- Organisational Development Strategy
- Organisation Performance Framework
- Recruitment and Retention Strategy
- Risk Management Strategy
- Customer Services Strategy
- Records Management Strategy

EXECUTIVE UNIT

- Economic Development Strategy
- Communications and Marketing Strategy
- Tourism Master Plan

DEVELOPMENT

- Municipal Strategic Statement
- Bannockburn Town Centre Investment Strategy
- Roadside Weed Management Plan
- Heritage Study (Stage 2)
- South East Land Use Review
- Bruces Creek Master Plan, Bannockburn
- Urban Design Frameworks – Bannockburn; Smythesdale; Inverleigh; Rokewood, Corindhap, Dereel; Batesford
- Environment Strategy
- Town Structure Plans
- Municipal Fire Management Plan
- Rural Land Use Strategy
- Residential land Supply Review
- Intensive Animal Industries

WORKS

- Road Strategy
- Waste Management Strategy
- Road Management Plan
- Stormwater Management Plan
- Asset Management Strategy

6 APPENDICES

6.1 RATES & CHARGES STATUTORY DISCLOSURES

	2012-13 Budget \$	2013-14 Budget \$	Change \$	Change %
Rates & Charges Revenue				
Residential Improved	1,226,748	1,327,870	101,121	8.24
Residential Improved (Growth Area)	5,715,525	6,543,375	827,851	14.48
Business, Industrial & Commercial	37,605	30,774	(6,831)	(18.16)
Business, Industrial & Commercial (Growth Area)	138,826	187,881	49,055	35.34
Farm Land	2,784,926	3,005,057	220,132	7.90
Farm Land (Growth Area)	148,120	153,804	5,684	3.84
Non Farm Vacant Land	167,112	194,913	27,801	16.64
Non Farm Vacant land (Growth Area)	1,167,630	1,167,605	(25)	-
Vacant Land Non-Developable	133,984	140,600	6,616	4.94
Vacant Land Non-Developable (Growth Area)	14,232	14,209	(23)	(0.16)
Municipal Charge	1,871,800	1,939,800	68,000	3.63
Garbage Charge - Domestic	1,510,416	1,588,650	78,234	5.18
State Landfill Levy Charge	185,100	196,690	11,590	6.26
Total Rates & Charges to be Raised	15,102,023	16,491,228	1,389,205	9.20
Number of Assessments				
Residential Improved	1,167	1,174	7	0.60
Residential Improved (Growth Area)	5,316	5,588	272	5.12
Business, Industrial & Commercial	42	31	(11)	(26.19)
Business, Industrial & Commercial (Growth Area)	146	163	17	11.64
Farm Land	1,261	1,273	12	0.95
Farm Land (Growth Area)	89	90	1	1.12
Non Farm Vacant Land	163	179	16	9.82
Non Farm Vacant land (Growth Area)	1,264	1,368	104	8.23
Vacant Land Non-Developable	331	323	(8)	(2.42)
Vacant Land Non-Developable (Growth Area)	31	28	(3)	(9.68)
Total Rateable Properties	9,810	10,217	407	4.15
The Basis of Valuation				
Residential Improved	373,769,000	376,487,571	-	0.73
Residential Improved (Growth Area)	1,647,669,000	1,755,347,714	-	6.54
Business, Industrial & Commercial	11,457,581	8,725,286	-	(23.85)
Business, Industrial & Commercial (Growth Area)	40,020,610	50,401,571	-	25.94
Farm Land	942,798,500	946,685,000	-	0.41
Farm Land (Growth Area)	47,157,000	45,567,857	-	(3.37)
Non Farm Vacant Land	25,458,000	27,631,571	-	8.54
Non Farm Vacant land (Growth Area)	172,940,500	160,930,857	-	(6.94)
Vacant Land Non-Developable	40,822,500	39,863,857	-	(2.35)
Vacant Land Non-Developable (Growth Area)	4,102,500	3,811,500	-	(7.09)
Total Val'n of Rateable Properties	3,306,195,191	3,415,452,786		3.30

	2012-13 Budget cents	2013-14 Budget cents	Change cents	Change %
Proposed Cents in the \$				
Residential Improved	0.3282	0.3527	0.0245	7.46
Residential Improved (Growth Area)	0.3469	0.3728	0.0259	7.46
Business, Industrial & Commercial	0.3282	0.3527	0.0245	7.46
Business, Industrial & Commercial (Growth Area)	0.3469	0.3728	0.0259	7.46
Farm Land	0.2954	0.3174	0.0220	7.46
Farm Land (Growth Area)	0.3141	0.3375	0.0234	7.46
Non Farm Vacant Land	0.6564	0.7054	0.0490	7.46
Non Farm Vacant land (Growth Area)	0.6752	0.7255	0.0503	7.46
Vacant Land Non-Developable	0.3282	0.3527	0.0245	7.46
Vacant Land Non-Developable (Growth Area)	0.3469	0.3728	0.0259	7.46
Proposed Service Charge per Tenement	\$	\$	\$	%
Garbage & Recycling Charge	204	210	6	2.94
State Landfill Levy Charge	25	26	1	4.00

Declaration of Rates & Charges

Recommendation

1. Amount Intended to be Raised

An amount of \$16,491,228 (or such other amount as is lawfully raised as a consequence of this resolution) be declared as the amount which Council intends to raise by general rates, the municipal charge and the annual service charges (described later in this resolution), which amount is calculated as follows:

General Rates	\$12,766,088
Municipal Charge	\$1,939,800
Annual Service (Garbage) Charge	\$1,588,650
Annual Service (State Landfill Levy) Charge	\$196,690

2. General Rates

- 2.1. A general rate be declared in respect of the 2013-14 Financial Year.
- 2.2. It be further declared that the general rate be raised by the application of differential rates.
- 2.3. A differential rate be respectively declared for rateable land having the respective characteristics specified below, which characteristics will form the criteria for each differential rate so declared:

2.3.1. Residential Improved

Any land which:

- 2.3.1.1. is used primarily for residential purposes; and
- 2.3.1.2. does not have the characteristics of Residential Improved (Growth Area).

2.3.2. Residential Improved (Growth Area)

Any land which:

- 2.3.2.1. is used primarily for residential purposes;
- 2.3.2.2. is located within any of the areas bounded by the continuous and unbroken lines in the plans attached to this resolution; and
- 2.3.2.3. is designated as such in Council's rating database.

2.3.3. Business, Industrial & Commercial

Any land which:

- 2.3.3.1. is used primarily for commercial or industrial (including extractive industry) purposes; and
- 2.3.3.2. does not have the characteristics of Business, Industrial & Commercial (Growth Area).

2.3.4. Business, Industrial & Commercial (Growth Area)

Any land which:

- 2.3.4.1. is used primarily for commercial or industrial (including extractive industry) purposes;
- 2.3.4.2. is located within any of the areas bounded by the continuous and unbroken lines and the plans is attached to this resolution; and
- 2.3.4.3. is designated as such in Council's rating database.

2.3.5. Farm Land

Any land which:

- 2.3.5.1. is not less than 40 hectares in area; and
- 2.3.5.2. is used primarily for grazing, dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities; and
- 2.3.5.3. is used by a business that:
 - 2.3.5.3.1. has a significant and substantial commercial purpose or character; and
 - 2.3.5.3.2. seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
 - 2.3.5.3.3. is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

Or

Any land which:

- 2.3.5.4. is not less than 2 hectares in area and not more than 40 hectares in area; and

- 2.3.5.5. is intensively farmed; and
- 2.3.5.6. is used by a business that:
 - 2.3.5.6.1. has a significant and substantial commercial purpose or character; and
 - 2.3.5.6.2. seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
 - 2.3.5.6.3. is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

2.3.6. Farm Land (Growth Area)

- 2.3.6.1. is not less than 40 hectares in area; and
- 2.3.6.2. is used primarily for grazing, dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities; and
- 2.3.6.3. is used by a business that:
 - 2.3.6.3.1. has a significant and substantial commercial purpose or character; and
 - 2.3.6.3.2. seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
 - 2.3.6.3.3. is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating. and
- 2.3.6.4. is located within any of the areas bounded by the continuous and unbroken lines in the plans attached to this resolution; and
- 2.3.6.5. is designated as such in Council's rating database.

Or

Any land which:

- 2.3.6.6. is not less than 2 hectares in area and not more than 40 hectares in area; and
- 2.3.6.7. is intensively farmed; and
- 2.3.6.8. is used by a business that:
 - 2.3.6.8.1. has a significant and substantial commercial purpose or character; and
 - 2.3.6.8.2. seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
 - 2.3.6.8.3. is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating. and
- 2.3.6.9. is located within any of the areas bounded by the continuous and unbroken lines in the plans attached to this resolution; and
- 2.3.6.10. is designated as such in Council's rating database

2.3.7. Non Farm Vacant Land

Any land which:

- 2.3.7.1. is not used primarily for residential, commercial or industrial (including extractive industry) purposes; and
- 2.3.7.2. does not have the characteristics of Farm Land, Farm Land (Growth Area), Non Farm Vacant Land (Growth Area), Vacant Land Non Developable or Vacant Non Developable Land (Growth Area)

2.3.8. Non Farm Vacant Land (Growth Area)

Any land which:

- 2.3.8.1. is not used primarily for residential, commercial or industrial (including extractive industry) purposes; and
- 2.3.8.2. does not have the characteristics of Farm Land, Farm Land (Growth Area), Vacant Land Non Developable or Vacant Non Developable Land (Growth Area); and
- 2.3.8.3. is located within any of the areas bounded by the continuous and unbroken lines in the plans attached to this resolution; and
- 2.3.8.4. is designated as such in Council's rating database.

2.3.9. Vacant Land Non Developable

Any land which:

- 2.3.9.1. is located in the Farming Zone (as zoned within the Golden Plains Planning Scheme); and
- 2.3.9.2. does not have the characteristics of Farm Land or Farm Land (Growth Area), and
- 2.3.9.3. cannot be not used for residential, commercial or industrial (including extractive industry)

purposes due to the constraints of the Golden Plains Planning Scheme.

2.3.10. Vacant Land Non Developable (Growth Area)

Any land which:

- 2.3.10.1. is located in the Farming Zone (as zoned within the Golden Plains Planning Scheme); and
- 2.3.10.2. does not have the characteristics of Farm Land or Farm Land (Growth Area); and
- 2.3.10.3. cannot be not used for residential, commercial or industrial (including extractive industry) purposes due to the constraints of the Golden Plains Planning Scheme; and
- 2.3.10.4. is located within any of the areas bounded by the continuous and unbroken lines in the plans attached to this resolution; and
- 2.3.10.5. is designated as such in Council's rating database.

2.4. Each differential rate will be determined by multiplying the Capital Improved Value of each rateable land (categorised by the characteristics described in paragraph 2.3 of this resolution) by the relevant cents in the dollar indicated in the following table:

Category	Cents in the dollar on CIV
Residential Improved	0.3527 cents in the dollar of Capital Improved Value
Residential Improved (Growth Area)	0.3728 cents in the dollar of Capital Improved Value
Business, Industrial & Commercial	0.3527 cents in the dollar of Capital Improved Value
Business, Industrial & Commercial (Growth Area)	0.3728 cents in the dollar of Capital Improved Value
Farm Land	0.3174 cents in the dollar of Capital Improved Value
Farm Land (Growth Area)	0.3375 cents in the dollar of Capital Improved Value
Non Farm Vacant Land	0.7054 cents in the dollar of Capital Improved Value
Non Farm Vacant Land (Growth Area)	0.7255 cents in the dollar of Capital Improved Value
Vacant Land Non Developable	0.3527 cents in the dollar of Capital Improved Value
Vacant Land Non Developable (Growth Area)	0.3728 cents in the dollar of Capital Improved Value

2.5. It be recorded that Council considers that each differential rate will contribute to the equitable and efficient carrying out of Council functions, and that

- 2.5.1. the respective objectives of each differential rate be those specified in the Schedule to this resolution;
- 2.5.2. the respective types or classes of land which are subject to each differential rate be those defined in the Schedule to this resolution;
- 2.5.3. the respective uses and levels of each differential rate in relation to those respective types or classes of land be those described in the Schedule to this resolution; and
- 2.5.4. the relevant
 - 2.5.4.1. uses of;
 - 2.5.4.2. geographical locations of;
 - 2.5.4.3. planning scheme zonings of; and
 - 2.5.4.4. types of buildings on;
 the respective types or classes of land be those identified in the Schedule to this resolution.

3. Municipal Charge

3.1. A municipal charge be declared in respect of the 2013-14 Financial Year.

3.2. The municipal charge be declared for the purpose of covering some of the costs of Council.

3.3. The municipal charge be in the sum of \$200 for each rateable land (or part) in respect of which a municipal charge may be levied.

3.4. It be confirmed that the municipal charge is declared in respect of all rateable land within the municipal district in respect of which a municipal charge may be levied.

4. Annual Service (Garbage) Charge

4.1. An annual service charge be declared in respect of the 2013-14 Financial Year.

4.2. The annual service charge be declared for the collection and disposal of refuse (including recyclables).

4.3. The annual service charge be:

4.3.1. in the sum of \$210 for each rateable land (or part) in respect of which the annual service charge may be levied; and

4.3.2. based on ownership of any land used primarily for residential purposes within the area designated for waste collection in the plan, which are the criteria for the annual service charge so declared.

5. Annual Service (State Landfill Levy) Charge

5.1. An annual service charge be declared in respect of the 2013-14 Financial Year.

5.2. The annual service charge be declared to meet the cost of the State Governments Landfill Levy imposed in relation to the disposal of refuse.

5.3. The annual service charge be:

5.3.1. in the sum of \$26 for each rateable land (or part) in respect of which the annual service charge may be levied; and

5.3.2. based on ownership of any land used primarily for residential purposes within the area designated for waste collection in the plan, which are the criteria for the annual service charge so declared.

6. Consequential

6.1. It be recorded that Council requires any person to pay interest on any amount of rates and charges to which:

6.1.1. that person is liable to pay; and

6.1.2. have not been paid by the date specified for their payment

6.2. The Chief Executive officer be authorised to levy and recover the general rates, municipal charge and annual service charge in accordance with the Local Government Act 1989.

6.3. The Chief Executive officer be authorised to make so much of Council's rating database available as is reasonably necessary to enable any person to ascertain the designation of any land located within any of the areas bounded by the continuous and unbroken lines in the plans attached to this resolution.

SCHEDULE

Residential Improved

Objective:

To encourage commerce and industry, and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure;
- Development and provision of health and community services; and
- Provision of general support services.

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2013-14 Financial Year.

Residential Improved (Growth Area)**Objective:**

To enable more resources to be devoted to strategic planning of Residential Improved (Growth Area) (including planning for the infrastructure and community needs of those residing on Residential Improved (Growth Area)), and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure;
- Development and provision of health and community services; and
- Provision of general support services.

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2013-14 Financial Year.

Business, Industrial & Commercial**Objective:**

To encourage commerce and industry, and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure;
- Development and provision of health and community services; and
- Provision of general support services.

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2013-14 Financial Year.

Business, Industrial & Commercial (Growth Area)**Objective:**

To enable more resources to be devoted to strategic planning of Business, Industrial & Commercial (Growth Area) (including planning for the infrastructure and community needs of those operating businesses on Business, Industrial & Commercial (Growth Area)), to encourage commerce and industry and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure;
- Development and provision of health and community services; and
- Provision of general support services.

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2013-14 Financial Year.

Farm Land**Objective:**

To encourage farming activity, and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure;
- Development and provision of health and community services; and
- Provision of general support services.

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2013-14 Financial Year.

Farm Land (Growth Area)**Objective:**

To enable more resources to be devoted to strategic planning of Farm Land (Growth Area) (including planning for the infrastructure and community needs of those operating farms or residing on Farm Land (Growth Area)), to encourage farming activity and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure;
- Development and provision of health and community services; and
- Provision of general support services.

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2013-14 Financial Year.

Non Farm Vacant Land**Objective:**

To enable more resources to be devoted to strategic planning of Non Farm Vacant Land (including planning for the infrastructure and community needs of those who may come to occupy Non Farm Vacant Land), to encourage development of that land and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure;
- Development and provision of health and community services; and
- Provision of general support services.

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Non Farm Vacant Land (Growth Area)**Objective:**

To enable more resources to be devoted to strategic planning of Non Farm Vacant Land (Growth Area) (including planning for the infrastructure and community needs of those who may come to occupy Non Farm Vacant Land (Growth Area), to encourage development of that land and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure;
- Development and provision of health and community services; and
- Provision of general support services.

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Vacant Land Non Developable**Objective:**

To enable more resources to be devoted to strategic planning of Non Farm Vacant Land (including planning for the infrastructure and community needs of those who may come to occupy Non Farm Vacant Land), to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure;
- Development and provision of health and community services; and
- Provision of general support services.

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Vacant Land Non Developable (Growth Area)**Objective:**

To enable more resources to be devoted to strategic planning of Vacant Land Non Developable (Growth Area) (including planning for the infrastructure and community needs of those who may come to occupy Vacant Land Non Developable (Growth Area), to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure;
- Development and provision of health and community services; and
- Provision of general support services.

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Bannockburn Differential Rate Area

Map in other document

Batesford Differential Rate Area

Map in other document

Berringa, Cape Clear, StaffordShire Reef & Illabarook Differential Rate Area

Map in other document

Dereel Differential Rate Area

Map in other document

Enfield, Little Hard Hills & Garibaldi Differential Rate Area

Map in other document

Haddon & Nintingbool Differential Rate Area

Map in other document

Inverleigh Differential Rate Area

Map in other document

Lethbridge & Maude Differential Rate Area

Map in other document

Linton & Happy Valley Differential Rate Area

Map in other document

Meredith Differential Rate Area

Map in other document

Napoleons Differential Rate Area

Map in other document

Rokewood & Corindhap Differential Rate Area

Map in other document

Ross Creek & Cambrian Hill Differential Rate Area

Map in other document

Scarsdale Differential Rate Area

Map in other document

Shelford Differential Rate Area

Map in other document

Smythes Creek Differential Rate Area

Map in other document

Smythesdale Differential Rate Area

Map in other document

Teesdale Differential Rate Area

Map in other document

6.2 FEES & CHARGES

FEE #	G/L	Description	GST	2013-14 Fee Incl. GST \$
		Note 1: Fees shown in red are set by Statute and are subject to change. These fees were current as at 15/03/13		
		Note 2: Fees marked with * are subject to director's discretion in cases of financial hardship.		
		Animal Impounding		
1	30582	Pound Fees – Sheep	Not Taxable	7+cost
2	30582	Pound Fees – Cattle	Not Taxable	30+cost
3	30582	Trespass Sheep (Tillage Land)	Not Taxable	30+cost
4	30582	Trespass Sheep (Non Tillage Land)	Not Taxable	14+cost
5	30582	Trespass Goat (Tillage Land)	Not Taxable	60+cost
6	30582	Trespass Goat (Non Tillage Land)	Not Taxable	31+cost
7	30582	Trespass Pig (Tillage Land)	Not Taxable	60+cost
8	30582	Trespass Pig (Non Tillage Land)	Not Taxable	31+cost
9	30582	Trespass Cattle (Non Tillage Land)	Not Taxable	31+cost
10	30582	Stallion, Bull, Ram, Boar (add to Trespass)	Not Taxable	150+cost
11	30582	Sustenance per Sheep	Not Taxable	3+cost
12	30582	Sustenance per Pig	Not Taxable	15+cost
13	30582	Sustenance per Goat	Not Taxable	15+cost
14	30582	Sustenance per Cattle	Not Taxable	31+cost
		Animal Offences		
15	30580	Failure to apply to register or renew the registration of a dog or cat over the age of 3 months.	Not Taxable	282.00
16	30580	Registered dog or cat found outside the owner's premises not wearing identification tag.	Not Taxable	70.00
17	30580	Unregistered dog or cat wearing Council identification tag.	Not Taxable	70.00
18	30580	Person other than owner removing, altering or defacing identification tag.	Not Taxable	70.00
19	30580	Dog or cat on private property after notice served.	Not Taxable	70.00
20	30580	Dog at large or not securely confined to owner's premises during daytime.	Not Taxable	211.00
21	30580	Dog at large or not securely confined to owner's premises during night time.	Not Taxable	282.00
22	30580	Cat at large or not securely confined to owner's premises in restricted municipal district.	Not Taxable	70.00
23	30580	Contravening Council Order relating to presence of dogs and cats in public places.	Not Taxable	141.00
24	30580	Greyhound outside owner's premises not adequately muzzled or not controlled by chain, cord or leash.	Not Taxable	211.00
25	30580	Dog or cat creating a nuisance.	Not Taxable	70.00
26	30580	Not complying with order to abate nuisance.	Not Taxable	211.00

FEE #	G/L	Description	GST	2013-14 Fee Incl. GST \$
		Animal Offences (cont.)		
27	30580	Failure to comply with requirement to muzzle or effectively control a menacing dog.	Not Taxable	282.00
28	30580	Conducting a domestic animal business that does not comply with the relevant Code of Practice.	Not Taxable	282.00
29	30580	Failure to provide declaration whether dog is a restricted breed	Not Taxable	282.00
30	30580	Proprietor of domestic animal business selling or giving away dog or cat not implanted with prescribed identification device	Not Taxable	282.00
31	30580	Failure to notify Council re dog under investigation for an offence (Sec 29) within 24 hrs of dog going missing	Not Taxable	141.00
32	30580	Failure to notify Council re dog under investigation for an offence (Sec 29) within 24 hrs of change in custody or ownership	Not Taxable	141.00
33	30580	Failure to notify Council re dog under investigation for an offence (Sec 29) within 24 hrs of change to the owner's address	Not Taxable	141.00
34	30580	Failure to notify Council re dog under investigation for an offence (Sec 29) within 24 hrs of change to the place where the dog is kept	Not Taxable	141.00
35	30580	Failure of the owner of a dangerous dog to notify the Council within 24 hrs of the dog going missing	Not Taxable	282.00
36	30580	Failure of the owner of a dangerous dog to notify the Council within 24 hrs of a change to the owner's address	Not Taxable	282.00
37	30580	Failure of the owner of a dangerous dog to notify the Council within 24 hrs of a change to the place where the dog is kept	Not Taxable	282.00
38	30580	Failure of the owner of a dangerous dog to notify the Council within 24 hrs of a change in ownership of the dog	Not Taxable	282.00
39	30580	Failure to ensure that a dangerous dog is properly confined on owner's residential premises	Not Taxable	282.00
40	30580	Failure to ensure that a dangerous dog is properly confined on owner's non-residential premises	Not Taxable	282.00
41	30580	Failure of the owner of a menacing dog to notify the Council within 24 hours that the dog is missing	Not Taxable	282.00
42	30580	Failure of the owner of a menacing dog to notify the Council within 24 hours of a change to the owner's address	Not Taxable	282.00
43	30580	Failure of the owner of a menacing dog to notify the Council within 24 hours of a change to the place where the dog is kept	Not Taxable	282.00
44	30580	Failure of the owner of a menacing dog to notify the Council within 24 hours of a change in ownership of the dog	Not Taxable	282.00
45	30580	Keeping a restricted breed dog not acquired before 3 November 2005	Not Taxable	211.00
46	30580	Failure of the owner of a restricted breed dog to notify the Council within 24 hrs of the dog going missing	Not Taxable	282.00
47	30580	Failure of the owner of a restricted breed dog to notify the Council within 24 hrs of a change to the owner's address	Not Taxable	282.00
48	30580	Failure of the owner of a restricted breed dog to notify the Council within 24 hrs of a change to the place where the dog is kept	Not Taxable	282.00
49	30580	Failure of the owner of a restricted breed dog to notify the Council within 24 hrs of a change in ownership of the dog	Not Taxable	282.00
50	30580	Failure to ensure that a restricted breed dog is properly confined on the owner's premises	Not Taxable	141.00

FEE #	G/L	Description	GST	2013-14 Fee Incl. GST \$
51	30580	Animal Offences (cont.) Selling a pet shop animal other than in the course of conducting domestic animal business from a registered premises or a private residence or an approval under the Wildlife Act 1975	Not Taxable	282.00
		Animal Registrations (dogs and cats)		
52	30578	Standard registration	Not Taxable	114.00
53	30578	Discounted registration	Not Taxable	38.00
54	30578	Domestic animal businesses - Licence to operate breeding establishment	Not Taxable	165.00
55	n/a	Replacement tags	Not Taxable	Nil
56	n/a	Animal Register inspection fees	Not Taxable	Nil
		Animal Traps		
57	2210	Security Deposit on animal traps (refundable)	Not Taxable	50.00
		Building Permits		
		Government Levy		
58	845	Building permit per \$1,000 <u>Note: Applicable to all works over \$10,000</u>	Not Taxable	1.28/\$1,000
		Building Permit Fees		
		Registered Builder		
		Assessment and/or certification		
59	30270	– Dwelling works assessment (x floor area)+ Insp	Not Taxable	6.00 m2
60	30270	– Verandah, Shed works assessment (x floor area)+ Insp	Not Taxable	3.60 m2
61	30270	– Minimum Assessment + Insp	Not Taxable	300 min
62	30270	– Inspection (within the Shire)	Not Taxable	150.00
		Owner Builder		
		Assessment and/or certification		
63	30270	– Dwelling works assessment (x floor area)+ Insp	Not Taxable	6.00 m2
64	30270	– Verandah, Shed works assessment (x floor area)+ Insp	Not Taxable	4.90 m2
65	30270	– Minimum Assessment + Insp	Not Taxable	300 min
66	30270	– Inspection (within the Shire)	Not Taxable	150.00
67	30270	Swimming pools (new) + Inspections		
		– Above ground	Not Taxable	380.00
		– Inground	Not Taxable	575.00
68	30270	Class 2,3,5,6,7,8 and 9 including inspections	Not Taxable	4 times the sum of: (contract value divided by 2,000) plus (square root of contract value).
69	30270	– Minimum Assessment	Taxable	900.00
70	30270	Structural design assessment		P.O.A.

FEE #	G/L	Description	GST	2013-14 Fee Incl. GST \$
Building Fees (cont.)				
71	30270	Any inspection for Registered Building Surveyor	Taxable	300.00
72	30270	Inspections for Expired Permits (Dwelling)	Not Taxable	600.00
73	30270	Inspections for Expired Permits (Domestic Outbuildings 10A & 1A)	Not Taxable	300.00
Application for occupancy permits for places of public entertainment				
74	30270	Less than 500 occupants	Not Taxable	450.00
75	30270	500 to 1,000 occupants	Not Taxable	720.00
76	30270	1,000 to 5,000 occupants	Not Taxable	1,440.00
77	30271	Over 5,000 occupants	Not Taxable	2,400.00
78	30270	Amendment of an occupancy permit for a place of public entertainment	Not Taxable	450.00
79	30170	Building information certificate	Not Taxable	46.45
80	30270	Inspection re-erect building	Not Taxable	390 + Travel
81	30178	Demolition consent	Not Taxable	58.17
82	30270	Extension of permit/application for 1 year	Not Taxable	240.00
83	30271	Extension of permit/application for 2 years	Not Taxable	480.00
84	30174	Lodgement fees for building work	Not Taxable	34.85
85	30178	Provision of documents	Not Taxable	96.00
86	71774	Legal Point of Discharge Determination	Not Taxable	58.17
87	2210	Guarantees and bonds for re-erection of a building	Not Taxable	5,000.00
88	30270	Consultancy fees	Taxable	288/hr
89	30178	Consent of Council (siting, flooding & movements)	Not Taxable	232.93
90	30178	Comments of Council as a Reporting Authority	Not Taxable	285.00
Childcare				
91	50195	Daily	Not Taxable	96.00
92	50195	Half Day	Not Taxable	52.00
93	50195	Weekly	Not Taxable	426.00
94	50195	4 Days	Not Taxable	360.00
Community Bus				
95	50378/80	Community groups	Taxable	2.20/km
96	50378/80	Private hire	Taxable	2.90/km
Community Transport*				
97	50380/84	Community Transport - one way short trip	Taxable	10.80
98	50380/84	Community Transport Short Trip	Taxable	19.70
99	50380/84	Community Transport Long Trip	Taxable	46.20
100	50380/85	Community Transport - 1.5 hours plus trip	Taxable	54 - 72
101	50380/84	Community Transport Shared Trip (within region)	Taxable	7.70
*Fees subject to Directors' discretion				

FEE #	G/L	Description	GST	2013-14 Fee Incl. GST \$
102	10172	Disabled Parking Permits	Not Taxable	9.00
103	40082	Dishonoured Cheques	Not Taxable	43 + Bank Fees
		Elections		
104	2210	Candidate deposits	Not Taxable	250.00
105	11170	Failure to vote fines (Penalty units may change on 1 July)	Not Taxable	70.00
		Family Day Care Administration Levy		
106	5E+06	Administration Levy	Taxable	0.40/hr
		Family Day Care Recommended Fees		
107	N/A	Core Hours	Not Taxable	8.00/hr
		Family Day Care Recommended Fees (cont.)		
108	N/A	Non Core Hours	Not Taxable	12.00/hr
		CARE GIVERS MAY SET OWN FEES		
		Farmers' Market		
109	20082	Unpowered Site	Taxable	60.00
110	20082	Powered Site	Taxable	78.50
		Fire Prevention Notices		
111	30376	Fire Hazard Removal	Taxable	151 + Costs
112	30376	Failure to comply with Fire Notice	Not Taxable	1,408.00
		Freedom of Information Requests		
113	90170	FOI Application Fee	Not Taxable	25.10
114	90170	FOI Search Fee	Not Taxable	20.00/hr
115	90170	FOI Supervision Charge	Not Taxable	5.00/qtr hr
116	90170	FOI Photocopy Charge (Black & White)	Not Taxable	0.20 per A4 page
117	90170	Providing access in another form (not copied)	Not Taxable	All costs incurred
118	90170	Charge for listening to or viewing a tape	Not Taxable	All costs incurred
119	90170	Charge for making a written transcript of a tape	Not Taxable	All costs incurred
		Food Premises and Environmental Health		
120	30670	New Premises	Not Taxable	50% surcharge on appropriate renewal fee
121	30670	Temporary Registration	Not Taxable	78.00
122	30670	Transfer of Registration Inspection and Report	Taxable	155.00

FEE #	G/L	Description	GST	2013-14 Fee Incl. GST \$
		Food Premises and Environmental Health (cont.)		
123	30670	Transfer of Registration	Not Taxable	155.00
124	30670	General Inspection Fee - New/Alteration	Taxable	120.00
125	30670	Request for Water/Food Analysis (e.g. drinking water)	Taxable	120.00
		Renewal of Registration		
126	30670	Food Premises Class 1	Not Taxable	490.00
127	30670	Food Premises Class 2 - General	Not Taxable	430.00
128	30670	Food Premises Class 2 - Large/Manufacturing (e.g. > 10 staff)	Not Taxable	590.00
129	30670	Food Premises Class 3 - General Low Risk	Not Taxable	330.00
130	30670	Food Premises Class 3 - Clubs	Not Taxable	100.00
131	30670	Food Premises Class 3 - Wineries	Not Taxable	260.00
132	30670	Food Premises Class 4	Not Taxable	-
133	30670	Health Act Fee	Not Taxable	240.00
134	30674	Septic Tank Installation Permit	Not Taxable	505.00
135	30674	Septic Tank Alteration Permit	Not Taxable	240.00
136	30670	Prescribed Accommodation	Not Taxable	240.00
137	30670	Health Premises Registration - Renewal	Not Taxable	255.00
138	30670	Health Premises Registration - New	Not Taxable	385.00
		Garbage Collection and Bins		
139	80070	Residential Garbage Inc. Recycling	Not Taxable	210.00
140	80070	Second Service Garbage Collection	Not Taxable	210.00
141	80071	Residential State Landfill Levy	Not Taxable	26.00
142	80072	Commercial Garbage Inc. Recycling (Cost Recovery)	Not Taxable	210.00
143	80073	Commercial State Landfill Levy	Not Taxable	26.00
144	80074	Sale of Big Bins	Not Taxable	123.00
145	50280/94	HACC - Planned Activity Groups*	Not Taxable	10.00/day
		HACC - Community Aged Care Packages		
		HACC Brokerage Fees		
146	50290	Home Care	Not Taxable	46.00/hr
147	50290	Home Care - After Hours	Not Taxable	55.00/hr
148	50290	Home Care - Public Holidays	Not Taxable	70.05/hr
149	50290	Personal Care	Not Taxable	48.00/hr
150	50290	Personal Care - After Hours	Not Taxable	55.00/hr
151	50290	Personal Care - Public Holidays & Weekend	Not Taxable	70.00/hr
152	50290	Respite Care	Not Taxable	48.00/hr
153	50290	Respite Care - After Hours	Not Taxable	55.00/hr
154	50290	Respite Care - Public Holidays & Weekend	Not Taxable	70.00/hr
155	50290	Home Maintenance	Not Taxable	58.00/hr
156	50290	Meals on Wheels	Not Taxable	12.00/hr

FEE #	G/L	Description	GST	2013-14 Fee Incl. GST \$
		HACC - Delivered Meals*		
157	50285	Main Course	Not Taxable	7.00/hr
158	50285	Dessert	Not Taxable	3.00/hr
		* Fees subject to Director's discretion in cases of financial hardship		
		HACC - General Home Care*		
159	50271	Low Fee	Not Taxable	7.00/hr
160	50271	Medium Fee	Not Taxable	15.00/hr
161	50271	High Fee	Not Taxable	46.00/hr
162	50271	Travel with Client	Not Taxable	0.70/km
163	50271	Couple	Not Taxable	7.00/hr
		HACC - Personal Care*		
164	50276	Low Fee	Not Taxable	4.50/hr
165	50276	Medium Fee	Not Taxable	9.00/hr
166	50276	High Fee	Not Taxable	48.00/hr
		HACC - Property Maintenance - Indoor*		
167	50274	Low Fee	Not Taxable	14.00/hr
168	50274	Medium Fee	Not Taxable	18.50/hr
169	50274	High Fee	Not Taxable	57.50/hr
170	50274	HACC - Property Maintenance - Outdoor*	Not Taxable	16.10/hr
171	50273	HACC - Property Maintenance Materials Reimbursement	Not Taxable	Full Cost Recovery
		HACC - Respite*		
172	50278	Low Fee	Not Taxable	4.50/hr
173	50278	Medium Fee	Not Taxable	8.50/hr
174	50278	High Fee	Not Taxable	48.00/hr
		Insurance		
175	20082	Farmers Market Stall	Taxable	41.00
176	60086	Hall Hire	Taxable	27.50
		Library Service		
177	N/A	User pays services provided by Geelong Regional Library Corporation	Refer to Geelong Regional Library for fees & charges.	

FEE #	G/L	Description	GST	2013-14 Fee Incl. GST \$
		Local Laws		
178	30570	Copies of any local laws	Not Taxable	14.00
179	30570	Abandoned vehicle removal	Not Taxable	At cost
180	30570	Street entertainment applications (busking & street parties)	Not Taxable	Nil
181	30570	Community events permit fees	Not Taxable	Nil
182	30570	Charity bins	Not Taxable	Nil
183	30570	Street furniture permits	Not Taxable	165.00
184	30570	A-board permits	Not Taxable	165.00
185	30570	Dog permits	Not Taxable	165.00
186	30570	Hoarding permits (erection of hoardings/advertisements) Transport Act 1983	Not Taxable	165.00
187	30588	Camping Permit	Not Taxable	165.00
		Maps		
188	91170	Fee per A4 plan	Taxable	15.50
189	91170	Fee (large projects)	Taxable	92.00
		Photocopying		
190	91170	Single sided A4 – Community Groups	Taxable	0.30
191	91170	Double sided A4 – Community Groups	Taxable	0.40
192	91170	Single sided A3 – Community Groups	Taxable	0.40
193	91170	Double sided A3 – Community Groups	Taxable	0.50
194	91170	Single sided A4 – Private	Taxable	0.50
195	91170	Double sided A4 – Private	Taxable	0.90
196	91170	Single sided A3 – Private	Taxable	0.90
197	91170	Double sided A3 – Private	Taxable	1.10
		Planning		
		Planning Permits to Develop Land for :		
198	30072	Use Only Permit	Not Taxable	502.00
199	30072	Permit for Dwelling (single) \$10,000 - \$100,000	Not Taxable	239.00
200	30072	Permit for Dwelling (single) > \$100,001	Not Taxable	490.00
		Development (other than single dwelling per lot):		
201	30072	\$0 - \$10,000	Not Taxable	102.00
202	30072	\$10,000 - \$250,000	Not Taxable	604.00
203	30072	\$250,000 - \$500,000	Not Taxable	707.00
204	30072	\$500,000 - \$1,000,000	Not Taxable	815.00
205	30072	\$1,000,000 - \$7,000,000	Not Taxable	1,153.00
206	30072	\$7,000,000 - \$10,000,000	Not Taxable	4,837.00
207	30072	\$10,000,000 - \$50,000,000	Not Taxable	8,064.00
208	30072	\$50,000,000	Not Taxable	16,130.00

FEE #	G/L	Description	GST	2013-14 Fee Incl. GST \$
		Planning (cont.)		
		Subdivision/Restrictions/Easements (Permit):		
209	30072	To subdivide existing building	Not Taxable	386.00
210	30072	To subdivide land into two lots	Not Taxable	386.00
211	30072	Realignment (lots) or consolidation (two or more lots)	Not Taxable	386.00
212	30072	Subdivide Land (3 or more lots)	Not Taxable	781.00
213	30072	Remove restriction (special circumstances)	Not Taxable	249.00
214	30072	Create, vary or remove restriction	Not Taxable	541.00
215	30072	Create, vary or remove easement	Not Taxable	404.00
		Subdivision Certification (Subdivision Act 1988):		
216	30074	Certification of Subdivision Plan	Not Taxable	100 + 20/lot
217	30074	Recertification of Subdivision Plan	Not Taxable	100.00
218	30074	Procedural (exempt, consolidation, etc.)	Not Taxable	100.00
		Development & Public Open Space Contributions:		
219	30079	Public Open Space Contributions	Not Taxable	5% of value
220	30080	Development Community Contribution - other than Bannockburn	Not Taxable	500 per new lot
221	30080	Development Community Contribution - Bannockburn	Not Taxable	2,765 per new lot
222	71880	Preparation of Engineering Plans by Council	Not Taxable	3.5% of value
223	71880	Plan checking by Council of consultants engineering plans	Taxable	0.75% of value
224	71880	Council Supervision of Construction	Not Taxable	2.5% of value
		General Planning Fees:		
225	30072	Extension of Time (Permit)	Not Taxable	180.00
226	30072	Amend permit application after notice	Not Taxable	102.00
227	30072	Amend permit amendment application after notice	Not Taxable	102.00
228	30075	Certificate of Compliance	Not Taxable	147.00
229	30075	Satisfaction Matters	Not Taxable	102.00
230	30075	Written Planning Enquiry Response Fee	Taxable	66.00/hr min
231	30075	Archive Planning File Recovery	Not Taxable	30.00
232	30075	Title Search Fee (per property)	Not Taxable	cost + 30.00
233	30070	24 hr Fast Track Certificate	Not Taxable	Not offered
		Planning Scheme Amendments:		
234	30078	Stage 1 Fee - Request for amendments for planning scheme	Not Taxable	798.00
235	30078	Stage 2 Fee - for considering submissions to an amendment of charge and referred to a panel	Not Taxable	798.00
236	30078	Stage 3 Fee - Adopting amendment and submitting for approval	Not Taxable	524.00
		Planning Permit Amendment Fees:		
237	30072	Class 1 - change the use for which the land may be used	Not Taxable	502.00
238	30072	Class 2 - change preamble, conditions, or any other change not specified	Not Taxable	502.00

FEE #	G/L	Description	GST	2013-14 Fee Incl. GST \$
		Planning (cont.)		
239	30072	Class 3 - Single dwelling between \$10,000 - \$100,000 (additional value)	Not Taxable	239.00
240	30072	Class 4 - Single dwelling above \$100,000 (additional value)	Not Taxable	490.00
241	30072	Class 5 - Additional development below \$10,000 (across the board)	Not Taxable	102.00
242	30072	Class 6 - Additional development between \$10,000 to \$250,000	Not Taxable	604.00
243	30072	Class 7 - Additional development between \$250,000 to \$500,000	Not Taxable	707.00
244	30072	Class 8 - Additional development greater than \$500,000	Not Taxable	815.00
245	30072	Class 9 - Subdivision changes	Not Taxable	386.00
		Council Prepared Advertising:		
246	30073	Preparing & posting of advertising letters (per letter)	Not Taxable	4.50
247	30073	Provision of Advertising Sign only (per sign)	Not Taxable	14.00
248	30073	Erection of Site Notice sign (1 only, Inc. cost of sign)	Not Taxable	220.00
249	30073	Additional signs (for each additional sign required, inc. cost of sign)	Not Taxable	27.00
250	30073	Arrange notice in newspapers (per each newspaper notice)	Not Taxable	Cost + 44.00
		Private Works		
251	70870	Building over easement assessment	Taxable	130.00
252	71880	Supervision of private works	Taxable	POA
253	71870	Design works	Taxable	POA
		Property Information		
254	40174	Land information certificates	Not Taxable	25.00
255	40174	LIC Urgent Supply (1 working day)	Taxable	79.00
256	40176	Ownership details (fencing inquiry only)	Not Taxable	Nil
257	40176	Forwarding of correspondence to ratepayer	Not Taxable	24.00
258	40176	Rate search	Not Taxable	47.00/hr
259	40172	Admin charge – sale of land – unpaid rates	Not Taxable	710.00
260	40176	Sale of Road Numbers (per digit)	Taxable	1.40
		Rent and Leases		
261	30498	Grazing/Occupation	Taxable	165.00
262	40084	Kindergartens	Taxable	11.00
263	40084	Bowling Clubs	Taxable	11.00
264	40084	Golf Courses	Taxable	11.00
265	40084	Vacant Land	Taxable	POA
266	40084	Mobile Phone Tower Sites (Council land)	Taxable	POA
		Road Closures		
267	N/A	Temporary street closures applications	Not Taxable	Nil

FEE #	G/L	Description	GST	2013-14 Fee Incl. GST \$
		Road Maintenance Levies		
268	70070	Gravel Cartage Levy	Non Taxable	Rates as per legal agreement + CPI increases.
		Road Opening Charges		
269	70072	Vehicle crossing permits (where footpath exists)	Not Taxable	125.00
270	70072	Permit/Inspection fees	Not Taxable	125.00
271	70072	Reinstatement costs (where carried out by Council)	Not Taxable	At cost
272	2210	Security bond (major jobs)	Not Taxable	POA
273	N/A	Roadside Grazing Permits	Not taxable	Nil
		Room Hire		
		Bannockburn Cultural Centre – Permanent weekly, fortnightly or monthly bookings receive a 10% discount		
		Bannockburn Cultural Centre - Youth Area		
		Community Groups		
274	50471	Hourly Rate	Taxable	10.00
275	50471	Full Day	Taxable	60.00
		Commercial Organisations - Community Service		
276	50471	Hourly Rate	Taxable	20.00
277	50471	Full Day	Taxable	120.00
		Commercial Organisations		
278	50471	Hourly Rate	Taxable	30.00
279	50471	Full Day	Taxable	180.00
		Bannockburn Cultural Centre - Consulting Room 1 or 2 (Grenville or Bannockburn Room)		
		Community Groups		
280	50471	Hourly Rate	Taxable	10.00
281	50471	Full Day	Taxable	60.00
		Commercial Organisations - Community Service		
282	50471	Hourly Rate	Taxable	20.00
283	50471	Full Day	Taxable	120.00
		Commercial Organisations		
284	50471	Hourly Rate	Taxable	30.00
285	50471	Full Day	Taxable	180.00
		Bannockburn Cultural Centre - Barwon Room		
		Community Groups		
286	50471	Hourly Rate	Taxable	10.00
287	50471	Full Day	Taxable	60.00
		Commercial Organisations - Community Service		
288	50471	Hourly Rate	Taxable	20.00
289	50471	Full Day	Taxable	120.00
		Commercial Organisations		
290	50471	Hourly Rate	Taxable	30.00
291	50471	Full Day	Taxable	180.00

FEE #	G/L	Description	GST	2013-14 Fee Incl. GST \$
		Room Hire (cont.)		
		Bannockburn Cultural Centre - Meeting Room 3 or 4 (Moorabool and Leigh Rooms)		
		Community Groups		
292	50471	Hourly Rate	Taxable	10.00
293	50471	Full Day	Taxable	60.00
		Commercial Organisations - Community Service		
294	50471	Hourly Rate	Taxable	20.00
295	50471	Full Day	Taxable	120.00
		Commercial Organisations		
296	50471	Hourly Rate	Taxable	30.00
297	50471	Full Day	Taxable	180.00
		Bannockburn Cultural Centre - Meeting Room 3 and 4 combined hiring (Moorabool and Leigh Rooms)		
		Community Groups		
298	50471	Hourly Rate	Taxable	15.00
299	50471	Full Day	Taxable	90.00
		Commercial Organisations - Community Service		
300	50471	Hourly Rate	Taxable	25.00
301	50471	Full Day	Taxable	150.00
		Commercial Organisations		
302	50471	Hourly Rate	Taxable	45.00
303	50471	Full Day	Taxable	270.00
		Bannockburn Cultural Centre - Hall		
		Community Groups		
304	50471	Hourly Rate	Taxable	20.00
305	50471	Full Day	Taxable	120.00
		Commercial Organisations - Community Service		
306	50471	Hourly Rate	Taxable	30.00
307	50471	Full Day	Taxable	180.00
		Commercial Organisations		
308	50471	Hourly Rate	Taxable	50.00
309	50471	Full Day	Taxable	300.00
		Bannockburn Family Services Centre - Commercial		
		The following room hire fees exclude fees for users with MOU's		
310	50487	Multi Purpose Room - Casual	Taxable	23.00/hr
311	50487	Multi Purpose Room - Permanent	Taxable	15.00/hr
312	50487	Consulting Rooms - Casual	Taxable	23.00/hr
313	50487	Consulting Rooms - Permanent	Taxable	15.00/hr
		Bannockburn Family Services Centre - NFP/Community		
		The following room hire fees exclude fees for users with MOU's		
314	50487	Multi Purpose Room - Casual	Taxable	12.00/hr

FEE #	G/L	Description	GST	2013-14 Fee Incl. GST \$
		Room Hire (cont.)		
315	50487	Multi Purpose Room - Permanent	Taxable	7.50/hr
316	50487	Consulting Rooms - Casual	Taxable	12.00/hr
317	50487	Consulting Rooms - Permanent	Taxable	7.50/hr
		Northern Community Centre - Commercial		
		The following room hire fees exclude permanent tenant fees		
318	50486	Grenville Room Hire	Taxable	35.00/hr
319	50486	Leigh Room Hire	Taxable	16.00/hr
320	50486	Consulting Room	Taxable	10.00/hr
		Northern Community Centre - Not For Profit/Community		
		The following room hire fees exclude permanent tenant fees		
321	50486	Grenville Room Hire	Taxable	13.00/hr
322	50486	Leigh Room Hire	Taxable	10.00/hr
323	50486	Children's Play Room Hire	Taxable	13.00/hr
324	50486	Consulting Room	Taxable	6.50/hr
		Smythesdale Business, Health and Community Hub		
		The following room hire fees exclude permanent tenant fees		
		Community Health Fees - Commercial		
325	50470	Multi Purpose Room	Taxable	35.00/hr
326	50470	Board Room	Taxable	16.00/hr
327	50470	Consulting Rooms	Taxable	10.00/hr
		Smythesdale Business, Health and Community Hub		
		The following room hire fees exclude permanent tenant fees		
		Community Health Fees - Not For Profit/Community		
328	50470	Multi Purpose Room	Taxable	13.00/hr
329	50470	Board Room	Taxable	13.00/hr
330	50470	Consulting Rooms	Taxable	6.50/hr
		Standpipe Water		
331	30374	Per 5,000 Litres	Not Taxable	20.00
		Tips		
332	80172	Bulk rate per cubic metre (Inc. trailers, utes, etc.)	Taxable	35.00 m3
333	80172	Car boot load	Taxable	17.00
334	80172	Tyres	Taxable	11.00
335	80172	Tyres with Rims	Taxable	13.00
336	80172	Truck Tyres	Taxable	44.00
337	80172	Tractor Tyres	Taxable	55.00
338	80172	Car Bodies	Taxable	82.00
339	80172	Green Waste	Taxable	22.00/m3

6.3 COMMUNITY GRANTS

Organisation	Project	Project Cost	Requested Funding	Approved Funding
		\$	\$	\$
Napoleons Memorial Hall Committee	Chair Replacement	3,712	1,856	-
Bannockburn Scout Group (1st)	Trailer for Camping Equipment	6,000	3,000	1,500
Mannibadar Hall Committee	Outdoor Entertaining Project	5,440	2,720	2,720
Rokewood Kindergarten Inc. Association	Playground Upgrade and Yard Maintenance	7,760	3,880	3,880
Bannockburn Movies Film Society	Bannockburn Community Movies Program Inc.	10,200	5,000	5,000
Woody Yaloak Athletic Club	High Jump Trailer	4,236	2,118	2,118
Bannockburn Kindergarten	Extend the Play Space	7,497	3,748	3,748
Woody Yaloak Recreation Facility - Smythesdale	Rainwater Harvest	10,000	5,000	5,000
Linton & District Historical Society Inc.	Restoration of Nelson's Undertakers Building - Stage 1	10,015	5,000	2,500
Encompass Community Services Inc.	Bannockburn Christmas Decorations	10,671	5,000	-
Bannockburn & District Bowls Club	Upgrade of External Equipment	8,911	4,500	2,200
Meredith Kindergarten	Trailer and Moveable Equipment	2,326	1,163	1,163
Bannockburn Playgroup	New Tables For Playgroup	858	429	429
Meredith Community Coordinators	Meredith Visitor Centre - Bolte Display	10,000	5,000	5,000
Lethbridge Tennis Club	Amenities Upgrade	3,106	1,553	1,553
Turtle Bend Events Committee	Toilet Refurbishment	4,060	2,030	2,030
Victoria Park Committee of Management	Kitchen Upgrade	5,755	2,877	-
Berringa Community Committee Inc.	Repainting Exterior and Interior of Berringa Hall	3,090	1,545	1,545

Organisation	Project	Project Cost	Requested Funding	Approved Funding
		\$	\$	\$
Inverleigh Riding Club	New Wash Bays	9,065	4,532	2,300
Linton and District Bowling Club Inc.	Kitchen Renovation	14,255	5,000	2,500
Bannockburn Golf Club	Dishwasher for Kitchen	4,975	2,487	1,600
Meredith Community Centre	Kitchen Kapers 2013 (Stage 2)	1,750	875	-
Meredith Memorial Hall	Continued Maintenance and Refurbishment	9,010	4,505	2,200
Rokewood Golf Club Inc.	Provision of Outdoor BBQ and Dining Area	10,340	5,000	2,500
Barunah Park Hall Recreation Reserve	Covered Outdoor Area	7,724	3,862	-
Smythesdale Historic Precinct Committee of Management	Decorating the Outhouse	690	256	256
Shelford Cricket Club	Phones, Shades, Seating and Ducks	1,680	840	840
Meredith Angling Club	Refurbishment of Toilets in Meredith RSL Hall in Meredith Stage 2	14,220	5,000	5,000
Inverleigh Playgroup Inc.	Ahoy Me Pirates	3,070	1,535	1,000
Murgheboluc Hall CoM	Reserve Improvements	360	180	180
Inverleigh Early Learning Centre	Safety, Storage, Sausages and Sofa	5,810	2,905	2,905
St Joseph Parish - Meredith	Painting of Historic Hall	9,350	4,675	-
Linton Cricket Club	Refurbishment of Grandstand Viewing Area Stage 1	2,786	1,393	1,393
Linton Recreation Reserve CoM	Cutlery, Crockery and Something to Sit On	8,342	4,171	2,000
Meredith Crocs Junior Football Club	New Goal Posts for Meredith Recreation Reserve Oval	8,700	4,350	2,000
Victoria Park Inverleigh	Inverleigh Dachshund Derby	2,000	1,000	-
Napoleons and District Historical Society Inc.	Re-Wiring Electricals to 100 Year Old Church	10,172	5,000	2,500
Illabarook Football and Netball Club	Netball Shelter	7,544	3,772	3,772

Organisation	Project	Project Cost	Requested Funding	Approved Funding
		\$	\$	\$
Leighdale Pony Club	Going Cross Country	10,970	5,000	5,000
Wallinduc Community Group Ltd	Rotunda and Base	10,775	5,000	5,000
Lethbridge Playgroup	Open Day	4,570	2,285	1,500
TOTAL		271,795	130,042	84,832

6.4 INCOME STATEMENT BY KEY STRATEGIC ACTIVITY & PROGRAM

OPERATING BUDGET 2013-14 KEY STRATEGIC ACTIVITY SUMMARY

Activity	Actual 2011-12 \$	Forecast 2012-13 \$	Budget 2013-14 \$
Citizen & Customer Service			
Expenditure	(753,892)	(896,368)	(918,029)
Income	23,845	35,651	27,677
NET	(730,047)	(860,717)	(890,352)
Civic Leadership			
Expenditure	(2,675,657)	(2,521,424)	(2,595,059)
Income	1,325,992	275,415	532,384
NET	(1,349,665)	(2,246,009)	(2,062,675)
Economic Development			
Expenditure	(614,248)	(782,566)	(569,111)
Income	288,135	206,764	365,102
NET	(326,114)	(575,802)	(204,009)
Environment & Land Use Plan			
Expenditure	(2,902,099)	(3,390,029)	(3,344,629)
Income	1,160,040	1,106,767	1,082,425
NET	(1,742,060)	(2,283,262)	(2,262,204)
Financial Management			
Expenditure	(3,770,144)	(1,986,767)	(1,956,066)
Income	26,923,151	19,879,391	21,364,507
NET	23,153,007	17,892,624	19,408,441
Human Support Services			
Expenditure	(5,850,310)	(6,562,473)	(6,742,336)
Income	4,043,513	4,335,206	4,416,437
NET	(1,806,797)	(2,227,267)	(2,325,899)
Recreation & Community Development			
Expenditure	(5,158,497)	(5,042,670)	(4,648,916)
Income	5,374,390	3,705,970	2,601,083
NET	215,893	(1,336,700)	(2,047,833)
Roads & Streets Infrastructure			
Expenditure	(7,149,903)	(7,150,531)	(7,396,432)
Income	3,800,638	3,103,998	2,544,074
NET	(3,349,265)	(4,046,533)	(4,852,358)
Waste Management			
Expenditure	(1,503,113)	(1,740,130)	(1,858,592)
Income	1,625,950	1,778,723	1,875,852
NET	122,837	38,593	17,260
Unit Total			
Total Expenditure	(30,377,863)	(30,072,958)	(30,029,169)
Total Income	44,565,652	34,427,885	34,809,541
Total Surplus	14,187,789	4,354,927	4,780,372

CITIZEN & CUSTOMER SERVICE

Activity	Actual 2011-12 \$	Forecast 2012-13 \$	Budget 2013-14 \$
Communication & Marketing			
Expenditure	(399,801)	(540,622)	(557,215)
Income	8,245	18,411	19,436
NET	(391,556)	(522,211)	(537,779)
Customer Service Centres			
Expenditure	(354,091)	(355,746)	(360,814)
Income	15,600	17,240	8,241
NET	(338,491)	(338,506)	(352,573)
Key Result Area Total			
Total Expenditure	(753,892)	(896,368)	(918,029)
Total Income	23,845	35,651	27,677
Citizen & Customer Service Total	(730,047)	(860,717)	(890,352)

CIVIC LEADERSHIP

Activity	Actual 2011-12 \$	Forecast 2012-13 \$	Budget 2013-14 \$
Governance			
Expenditure	(949,531)	(759,015)	(941,672)
Income	23,768	38,800	28,091
NET	(925,763)	(720,215)	(913,581)
Elections			
Expenditure	(22,476)	(125,836)	(18,298)
Income	2,809	3,902	1,901
NET	(19,666)	(121,934)	(16,397)
Meetings			
Expenditure	(99,598)	(97,503)	(93,825)
Income	88	48	222
NET	(99,511)	(97,455)	(93,603)
Strategic & Service Planning			
Expenditure	(894,141)	(914,767)	(898,546)
Income	91,353	84,458	83,279
NET	(802,787)	(830,309)	(815,267)
Emergency Management Plan & SES			
Expenditure	(505,560)	(371,918)	(346,161)
Income	1,197,637	135,623	409,718
NET	692,077	(236,295)	63,557
Risk Management and OH & S			
Expenditure	(204,352)	(252,385)	(296,557)
Income	10,337	12,584	9,173
NET	(194,015)	(239,801)	(287,384)
Key Result Area Total			
Total Expenditure	(2,675,657)	(2,521,424)	(2,595,059)
Total Income	1,325,992	275,415	532,384
Civic Leadership Total	(1,349,665)	(2,246,009)	(2,062,675)

ECONOMIC DEVELOPMENT

Activity	Actual 2011-12 \$	Forecast 2012-13 \$	Budget 2013-14 \$
Economic Development			
Expenditure	(614,248)	(782,566)	(569,111)
Income	288,135	206,764	365,102
NET	(326,114)	(575,802)	(204,009)
Key Result Area Total			
Total Expenditure	(614,248)	(782,566)	(569,111)
Total Income	288,135	206,764	365,102
Economic Development Total	(326,114)	(575,802)	(204,009)

ENVIRONMENT & LAND USE PLANNING

Activity	Actual 2011-12 \$	Forecast 2012-13 \$	Budget 2013-14 \$
Land Use Planning			
Expenditure	(1,076,370)	(1,327,707)	(1,246,269)
Income	403,995	442,752	450,076
NET	(672,375)	(884,955)	(796,193)
Building Control			
Expenditure	(344,913)	(390,576)	(404,410)
Income	186,915	133,170	134,012
NET	(157,998)	(257,406)	(270,398)
Fire Protection			
Expenditure	(252,256)	(269,687)	(269,626)
Income	21,156	24,997	26,282
NET	(231,100)	(244,690)	(243,344)
Environmental Management			
Expenditure	(325,847)	(379,542)	(353,473)
Income	112,035	86,783	60,950
NET	(213,812)	(292,759)	(292,523)
Community Protection			
Expenditure	(513,583)	(569,889)	(620,341)
Income	277,155	267,633	258,647
NET	(236,428)	(302,256)	(361,694)
Public Health			
Expenditure	(389,130)	(452,628)	(450,511)
Income	158,783	151,432	152,458
NET	(230,346)	(301,196)	(298,053)
Key Result Area Total			
Total Expenditure	(2,902,099)	(3,390,029)	(3,344,629)
Total Income	1,160,039	1,106,767	1,082,425
Environment & Land Use Planning Total	(1,742,060)	(2,283,262)	(2,262,204)

FINANCIAL MANAGEMENT

Activity	Actual 2011-12 \$	Forecast 2012-13 \$	Budget 2013-14 \$
General Revenue			
Expenditure	(1,843)	(1,840)	(1,705)
Income	20,467,405	19,629,086	21,043,723
NET	20,465,562	19,627,246	21,042,018
Property & Rating			
Expenditure	(757,484)	(661,594)	(768,044)
Income	281,108	130,688	241,239
NET	(476,376)	(530,906)	(526,805)
Statutory Reporting & Budgeting			
Expenditure	(2,172,101)	(394,796)	(415,950)
Income	35,189	32,516	32,542
NET	(2,136,912)	(362,280)	(383,408)
Procurement & Contract Management			
Expenditure	(112,860)	(214,671)	(124,909)
Income	35,436	14,357	15,084
NET	(77,424)	(200,314)	(109,825)
Records Management			
Expenditure	(227,179)	(240,107)	(231,413)
Income	6,000	6,716	5,895
NET	(221,179)	(233,391)	(225,518)
Borrowings			
Expenditure	(381,044)	(369,838)	(349,503)
NET	(381,044)	(369,838)	(349,503)
Land Assets			
Income	6,016,668	-	-
NET	6,016,668	-	-
Plant Replacement			
Expenditure	(117,634)	(103,921)	(64,543)
Income	81,345	66,028	26,024
NET	(36,289)	(37,893)	(38,519)
Key Result Area Total			
Total Expenditure	(3,770,144)	(1,986,767)	(1,956,066)
Total Income	26,923,151	19,879,391	21,364,507
Financial Management Total	23,153,007	17,892,624	19,408,441

HUMAN SUPPORT SERVICES

Activity	Actual 2011-12 \$	Forecast 2012-13 \$	Budget 2013-14 \$
Maternal & Child Health			
Expenditure	(454,012)	(485,158)	(508,045)
Income	167,492	178,196	195,401
NET	(286,520)	(306,962)	(312,644)
Children's Services'			
Expenditure	(1,649,861)	(1,714,686)	(1,727,443)
Income	1,198,967	1,258,857	1,278,103
NET	(450,894)	(455,829)	(449,340)
Aged & Disability Services			
Expenditure	(1,678,605)	(1,952,278)	(1,940,181)
Income	1,284,952	1,403,487	1,414,225
NET	(393,653)	(548,791)	(525,956)
Community Transport			
Expenditure	(332,589)	(321,651)	(226,658)
Income	176,027	202,285	60,891
NET	(156,562)	(119,366)	(165,767)
Community Centres			
Expenditure	(580,386)	(859,817)	(938,105)
Income	90,060	138,728	128,334
NET	(490,326)	(721,089)	(809,771)
Health Promotion			
Expenditure	(465,477)	(567,035)	(535,122)
Income	439,596	491,812	470,712
NET	(25,880)	(75,223)	(64,410)
Kindergartens			
Expenditure	(689,381)	(646,876)	(866,782)
Income	686,419	646,869	868,771
NET	(2,961)	(7)	1,989
Key Result Area Total			
Total Expenditure	(5,850,310)	(6,562,473)	(6,742,336)
Total Income	4,043,513	4,335,206	4,416,437
Human Support Services Total	(1,806,797)	(2,227,267)	(2,325,899)

RECREATION & COMMUNITY DEVELOPMENT

Activity	Actual 2011-12 \$	Forecast 2012-13 \$	Budget 2013-14 \$
Community Development			
Expenditure	(500,824)	(587,935)	(559,613)
Income	30,674	41,192	27,503
NET	(470,150)	(546,743)	(532,110)
Libraries			
Expenditure	(844,947)	(521,216)	(542,471)
Income	638,347	150,156	157,312
NET	(206,599)	(371,060)	(385,159)
Arts & Culture			
Expenditure	(260,997)	(180,565)	(194,325)
Income	30,905	16,836	18,396
NET	(230,092)	(163,729)	(175,929)
Youth Development			
Expenditure	(428,434)	(413,033)	(445,133)
Income	117,085	87,520	86,439
NET	(311,349)	(325,513)	(358,694)
Recreation Planning			
Expenditure	(614,755)	(897,089)	(736,824)
Income	74,627	54,077	92,375
NET	(540,128)	(843,012)	(644,449)
Recreation Construction			
Expenditure	(229,480)	(213,155)	(222,492)
Income	948,102	813,745	415,665
NET	718,622	600,590	193,173
Recreation Infrastructure Maintenance			
Expenditure	(1,524,141)	(1,668,737)	(1,839,184)
Income	24,669	26,046	45,599
NET	(1,499,472)	(1,642,691)	(1,793,585)
Major Projects			
Expenditure	(754,919)	(560,940)	(108,873)
Income	3,509,980	2,516,398	1,757,794
NET	2,755,061	1,955,458	1,648,921
Key Result Area Total			
Total Expenditure	(5,158,497)	(5,042,670)	(4,648,916)
Total Income	5,374,390	3,705,970	2,601,083
Rec. & Community Development Total	215,893	(1,336,700)	(2,047,833)

ROADS & STREETS INFRASTRUCTURE

Activity	Actual 2011-12 \$	Forecast 2012-13 \$	Budget 2013-14 \$
Sealed Road Routine Maintenance			
Expenditure	(1,228,300)	(1,209,196)	(1,312,645)
Income	138,604	344,535	109,341
NET	(1,089,696)	(864,661)	(1,203,304)
Local Roads Resealing			
Expenditure	(1,138,782)	(1,235,377)	(1,325,792)
Income	4,254	3,906	5,206
NET	(1,134,528)	(1,231,471)	(1,320,586)
Local Roads Rehabilitation			
Expenditure	(913,918)	(744,823)	(977,220)
Income	1,456	1,309	1,312
NET	(912,462)	(743,514)	(975,908)
Local Roads Improvements			
Expenditure	(126,913)	(166,272)	(58,639)
Income	3,135,210	2,053,073	1,992,744
NET	3,008,298	1,886,801	1,934,105
Gravel Roads Routine Maintenance			
Expenditure	(620,834)	(529,830)	(598,902)
Income	33,827	26,072	38,839
NET	(587,008)	(503,758)	(560,063)
Gravel Resheeting			
Expenditure	(340,486)	(350,181)	(356,755)
Income	1,454	1,309	1,309
NET	(339,032)	(348,872)	(355,446)
Bridge Maintenance			
Expenditure	(350,774)	(387,093)	(393,603)
Income	4,621	5,086	7,200
NET	(346,152)	(382,007)	(386,403)
Tree Clearing			
Expenditure	(296,475)	(336,172)	(343,450)
Income	732	6	9
NET	(295,743)	(336,166)	(343,441)
Gravel Pits			
Expenditure	(138,460)	(118,605)	(154,621)
Income	173,322	122,508	135,007
NET	34,862	3,903	(19,614)

ROADS & STREETS INFRASTRUCTURE (cont.)

Activity	Actual 2011-12 \$	Forecast 2012-13 \$	Budget 2013-14 \$
Asset Management			
Expenditure	(204,564)	(155,756)	(236,975)
Income	81,586	53,939	64,947
NET	(122,978)	(101,817)	(172,028)
Drainage Maintenance Townships & Rural			
Expenditure	(355,287)	(358,748)	(379,789)
Income	27,667	15,557	21,735
NET	(327,620)	(343,191)	(358,054)
Private Works			
Expenditure	(108,944)	(312,613)	(84,565)
Income	141,794	330,292	100,427
NET	32,850	17,679	15,862
Linemarking, Guideposts & Signs			
Expenditure	(364,781)	(216,574)	(212,192)
Income	6,352	5,273	8,416
NET	(358,429)	(211,301)	(203,776)
Street Lighting			
Expenditure	(82,939)	(85,530)	(88,059)
Total	(82,939)	(85,530)	(88,059)
Townships Maintenance			
Expenditure	(691,511)	(649,490)	(699,938)
Income	45,768	36,258	56,268
NET	(645,743)	(613,232)	(643,670)
Bus Shelters			
Expenditure	(15,199)	(7,648)	(7,331)
Income	34	6,000	-
NET	(15,164)	(1,648)	(7,331)
Paths & Trails			
Expenditure	(171,738)	(286,623)	(165,955)
Income	3,957	98,875	1,314
NET	(167,781)	(187,748)	(164,641)
Key Result Area Total			
Total Expenditure	(7,149,903)	(7,150,531)	(7,396,432)
Total Income	3,800,638	3,103,998	2,544,074
Roads & Streets Infrastructure Total	(3,349,265)	(4,046,533)	(4,852,358)

WASTE MANAGEMENT

Activity		Actual 2011-12 \$	Forecast 2012-13 \$	Budget 2013-14 \$
Garbage Collection	Expenditure	(1,358,306)	(1,567,303)	(1,690,070)
	Income	1,611,474	1,767,234	1,861,857
	NET	253,168	199,931	171,787
Municipal Tips	Expenditure	(90,343)	(119,378)	(114,515)
	Income	11,670	8,894	11,397
	NET	(78,673)	(110,484)	(103,118)
Litter Control	Expenditure	(54,464)	(53,449)	(54,007)
	Income	2,806	2,595	2,598
	NET	(51,658)	(50,854)	(51,409)
Key Result Area Total	Total Expenditure	(1,503,113)	(1,740,130)	(1,858,592)
	Total Income	1,625,950	1,778,723	1,875,852
Waste Management Total		122,837	38,593	17,260

Note:

The above statements differ from the Standard Income Statement in that the proceeds from the sale of assets and the written down value of those assets are separately disclosed within income and expenditure respectively, in line with activity based costing. The Standard Income Statement nets these items off to disclose only the net gain on disposal. Refer to Note 12 for further detail.

ABBREVIATIONS

Abbreviation	Description
BFSC	Bannockburn Family Services Centre
BMX	Bicycle Motor Cross
CBA	Commonwealth Bank of Australia
CFA	Country Fire Authority
CIV	Capital Improved Value
cont.	Continued
CPI	Consumer Price Index
CSC	Customer Service Centre
EBA	Enterprise Bargaining Agreement
EFT	Equivalent Full Time staff numbers
FOI	Freedom of Information
G21	Geelong Region Alliance
GST	Goods and Services Tax
HACC	Home and Community Care
hrs	Hours
incl	Including
k	Thousand
km	Kilometre
LASF DB Plan	Local Authorities Superannuation Fund Defined Benefit Plan
LDC	Long Day Care
LG	Local Government
LIC	Land Information Certificate
m	Million
M&CH	Maternal and Child Health
MAV	Municipal Association of Victoria
MFB	Metropolitan Fire Brigade
MOU	Memorandum of Understanding
NAB	National Australia Bank
NFP	Not for profit
OH&S	Occupational Health and Safety
p.a.	Per annum
POA	Price on Application
RDV	Regional Development Victoria (State Government)
RSL	Returned Services League
SES	State Emergency Service
SRO	State Revenue Office
SRP	Strategic Resource Plan.
TBA	To Be Advised
VCAT	Victorian Civil and Administrative Tribunal
VGC	Victoria Grants Commission
WDV	Written Down Value

GLOSSARY

	Definition
Ad Valorem Rates	Rates based on the valuation of a property as opposed to a flat charge.
Capital Expenditure	The purchase or construction of assets that are expected to have a life of more than 1 year.
Capital Grants	Grants that are paid to fund projects of a capital nature, including capital expenditure on Council owned land and operating expenditure of a capital nature on Crown land.
Cash	Includes cash on hand and highly liquid investments.
Contracts & Materials	Includes payments to third parties for goods received and services rendered.
Contributions & Recoupments	Includes income for works performed by Council on behalf of third parties, contributions from community groups towards the construction or upgrade of community assets, contributions either in cash or in kind from developers, and minor recoups of some operating expenditure.
Council Plan	An annual plan containing Council's strategic objectives, strategic indicators and business plan strategies for the next 4 years.
CPI	Consumer Price Index, being a measure of the movement of prices in the economy over time.
Current Assets	Assets that are expected to be consumed or converted into cash within 1 year such as stock on hand, debtors, cash and investments.
Current Liabilities	Amounts owed to third parties by the Council that are expected to be settled within 1 year, such as trust funds, sundry creditors, and annual leave accrued.
Debt Servicing	The interest expense of borrowings.
Depreciation	The systematic allocation of the net cost of a long-term asset over its useful life. Depreciation is an annual operating expense; therefore it is the process of expensing long-term costs.
Employee Costs	Wages and salaries paid to employees plus labour on-costs such as superannuation, WorkCover premium, annual leave, long service leave and Fringe Benefits Tax.
Grants	Includes granted assets (usually cash) received from third parties such as Government Departments towards the cost of programs and capital expenditure.
MAV	Municipal Association of Victoria – the main industry body representing Victorian Councils.
Non-Current Assets	Assets with a useful life of more than 1 year, such as land, buildings, plant and machinery, furniture and equipment, and infrastructure.
Non-Current Liabilities	Amounts owed to third parties by the Council that are not expected to be settled within 1 year, such as long-term loans.
Operating Expenditure	Expenditure on Materials and Services, employee costs, depreciation and debt servicing.
Operating Revenue	Income received from rates and charges, grants and subsidies, contributions and recoupments, user fees, interest on investments and net gain/(loss) on disposal.
Overheads	Includes postage, vehicle operating costs, telephone, information technology, accounts payable, accounts receivable, depot operating costs, furniture and equipment, cleaning, lighting, heating, printing and stationery, office building maintenance, word processing, and insurance.
Own Source Revenue	Revenue, plus profit on sales, less grants.
Rate-in-the-dollar	The ad-valorem rates on an individual property divided by the total valuation of the property.
Rates and Charges	Rates and Charges consists of general rates, municipal charge, garbage charge and State Landfill Levy charge (including Supplementary assessments)
Retained Earnings	The accumulated surpluses from prior accounting periods represented by working capital or net current assets (current assets less current liabilities).
Strategic Resource Plan	Council's Strategic Resource Plan that sets out Council's long-term financial strategy for a four-year period. This document forms part of the Council Plan.
Supplementary Rates	Rates levied on properties during the year as a result of new building works, land subdivisions, or land consolidations.
"The Act"	Unless otherwise stated, the Local Government Act 1989.

	Definition
Total Revenue	Operating revenue, capital and one off revenue, gifted assets and profit on sale.
Underlying Result from Operations	The annual operating surplus or deficit in a 'normal' year. It excludes major 'one-off' items that distort the true financial performance of the Council.
VGC	Victoria Grants Commission – a body charged with the allocation of federal untied grants to Victorian Councils.
WDV of Assets Sold	The Written Down Value of an asset is an operating expense. It represents the undepreciated net cost of a long-term asset at the time it is sold. In the case of land sales, it represents the cost of land sold.
Working Capital	A measure of short-term liquidity represented by current assets less current liabilities.