



**Adopted
24 June 2014**

BUDGET 2014-15

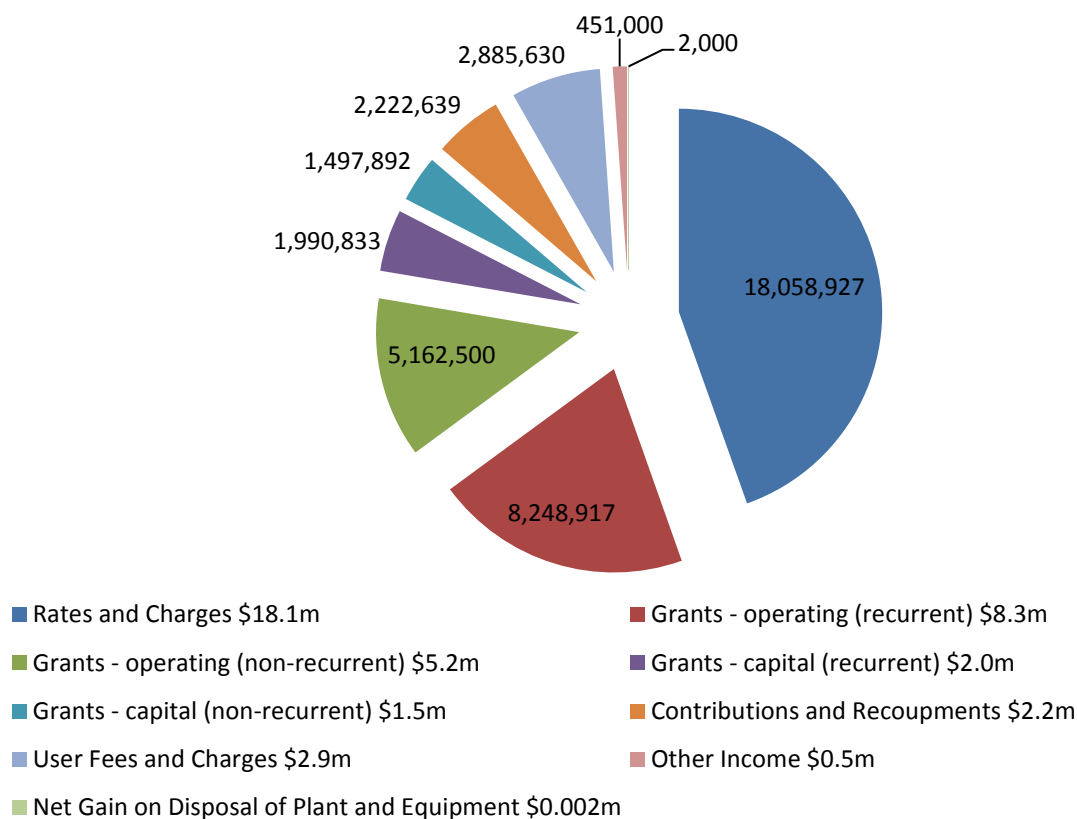
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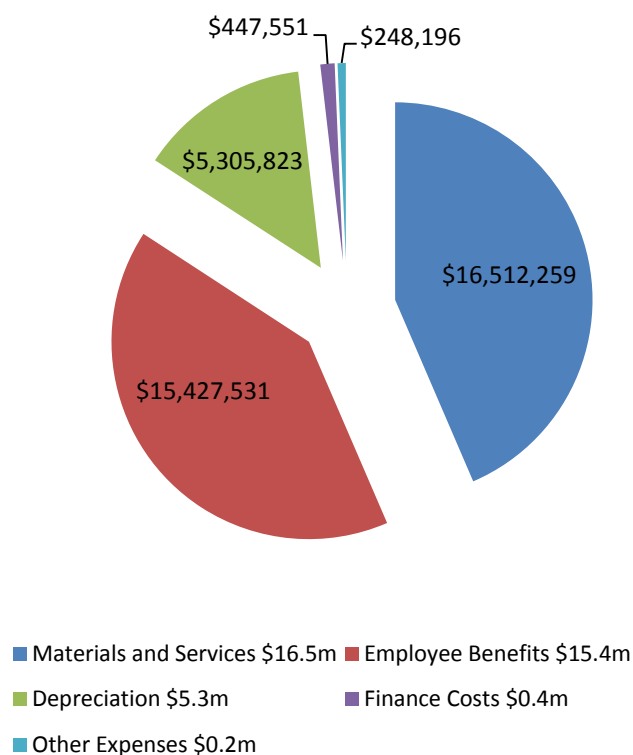
This budget has been prepared with reference to The Institute of Chartered Accountants "Victorian City Council Model Budget 2014-15" a best practice guide for reporting local government budgets in Victoria.

Council's 2014-15 Budget At A Glance

How Council's Revenue is Generated



Where Council will Spend the Money



1 OVERVIEW

1.1 MAYOR'S INTRODUCTION

Dear Residents

The Golden Plains Shire budget for 2014-15 balances the need to meet our legislative responsibility of sound financial management and our need to fund the requirements of our growing and changing communities.

Golden Plains Shire continues to be a strong growth region experiencing consistent population increases for more than a decade. Council's careful and considered planning ensures that it can meet the demands of future infrastructure and community servicing without compromising the level of current service.

Council delivers many programs and services including family, aged and disability services, maintaining over 1,800 kilometres of road network, developing community access and connectedness through linking paths and trails and also maintaining an excellent standard of recreation facilities and public spaces. The partnership with both State & Federal governments utilising numerous grant mechanisms remains crucial to be able to deliver many of these services.

Council will continue to lobby for funds to support development and growth in our region. However, as in recent years, the reliability of State and Federal Government grants is not certain. Council cannot rely on other levels of Government to invest more strongly in our region and therefore, our financial strategy must reflect the current economic circumstances. Council must continue to support and stimulate our local economy.

Prudent financial planning for the short, medium and long term will see Council invest millions of dollars into our economy over the next few years to the benefit of ratepayers, residents and local businesses and industry.

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 areas of savings to limit the increase in the average rate per assessment to 6.8%. This budget provides for rate restraint whilst also supporting the vibrant and connected communities that make Golden Plains a place where farmers, families and business can plan with confidence for the future.

Through the rigorous process of developing the 2014-15 Budget, Council has endeavoured to ensure that it is in a strong position to accommodate the pressures brought about by our growing population and remains in a sound financial position.

Cr Jenny Blake
MAYOR

1.2 CHIEF EXECUTIVE OFFICER'S SUMMARY

It is with pleasure I present the 21st Golden Plains' budget to Council. The budget, with total expenditure of \$37.9m and a capital program totalling \$9.8m, will deliver a broad range of services, programs and infrastructure projects, generally in accordance with the Strategic Resource Plan (SRP). In order to meet the requirements set in the SRP, it was necessary to reduce expenditure by \$994k below that which officers believe is required to meet levels of community demand and adequately maintain infrastructure.

The budgeted programs include:

- \$12.5m allocated to the construction and maintenance of road and street infrastructure;
- \$7.8m to human support services, including children, aged, disability and maternity support;
- \$7.7m to support and develop our recreation and community spaces and groups;
- \$6.9m to support economic development and tourism;
- \$3.7m to managing Council's environmental and land use planning responsibilities; and
- \$376k to support Council's emergency management responsibilities.

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.

The overall average increase per assessment of 6.80% reflects:

1. an increase in property values according to the latest valuation;
2. a decrease in the ad valorem rate in the dollar of 2.87%;
3. a \$25 increase in the Municipal Charge to \$225;
4. a \$9 (4.29%) increase in the Garbage Charge to \$219; and
5. a \$5 (19.23%) increase in the State Landfill Levy Charge to \$31.

While an increase in the municipal charge does not affect the average increase per assessment, it does provide relief to higher value properties.

After experiencing some financial sustainability challenges in recent years, the 2013-14 forecast shows Council has been able to restore its cash balance (\$7.4m) and retained earnings (\$4.7m) to more sustainable levels. It should be noted these balances are inflated by \$2.6m of General Purpose Grants received in advance.

These results can be attributable to the strong financial discipline of Council and management who continue to work hard to meet the needs of today, without compromising future generations. However, the 2014-15 budget will result in a \$1.2m reduction in the cash balance and a \$426k reduction in the retained earnings balance in order to budget within the 6.80% rate increase.

As shown in Chart 1, Council's liquidity (working capital), while currently at an acceptable level (2013-14 forecast 194%), will continue to be placed under pressure as a result of the high growth in population and the corresponding demand for services. The 2014-15 budget shows a slight decline in liquidity (184%). The strengthening of this ratio over recent years is consistent with Council's planning. This ratio has also been positively impacted by the early receipt of General Purpose Grants.

Chart 1

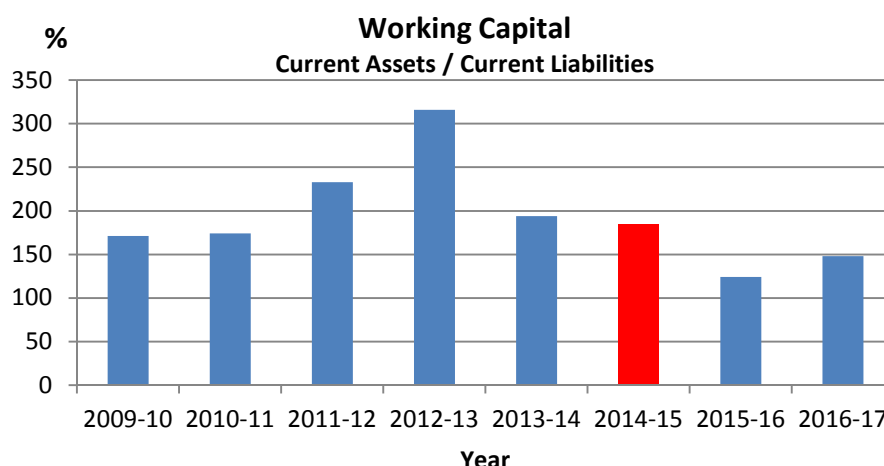
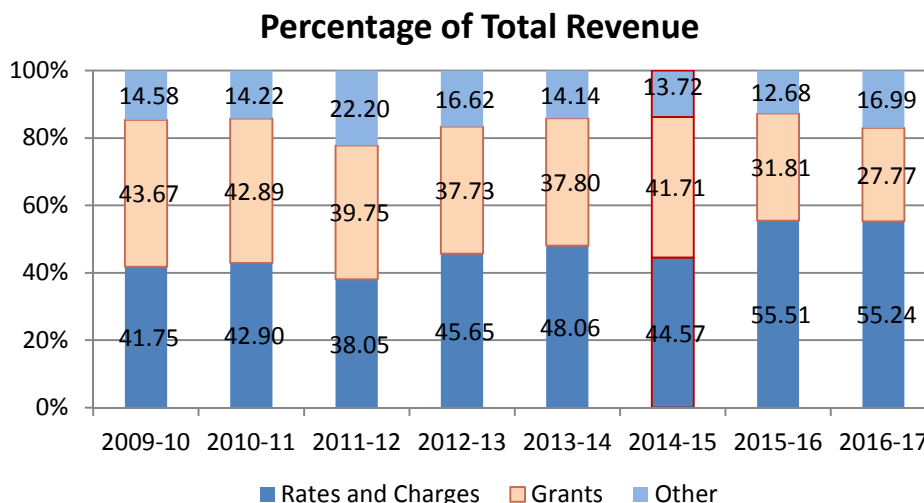


Chart 2 shows Rates and Charges (rates, municipal charge and garbage charges) account for 44.57% of total revenue whilst the SRP projected an amount of 47.1%. According to the SRP, this percentage needs to increase to approximately 55% in 2015-16. This ratio is vitally important in ensuring Council is able to continue to deliver a broad range of services without over dependence on grants.

Chart 2



The Municipal Association of Victoria's Rates Survey 2013-14 shows that Council has been able to achieve short term financial sustainability despite its over dependence on grants. Even with steady rate increases, of the 73 responding councils, Golden Plains' average rates and charges per assessment was rated the 33rd lowest rating Council in Victoria, from a base of the lowest rating Council in 2004.

The existing rating strategy 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 first identified as part of Council's first Strategic Resource Plan (Finance 2005); as Council needed to decrease its reliance on grant funding, as this was unsustainable 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.**
Golden Plains Shire is ranked in the top three fastest growing areas in Victoria with an average 2.3% annual growth rate compared to the state average of 2%. Leading this growth is Bannockburn at 7.2%, Smythesdale at 11.9%, Inverleigh at 4.9%, and Teesdale at 7.4%.
- **Increased demand for new services.**
- **Substantial challenges associated with provision and renewal of roads, paths, and community and recreation facilities.**
In February 2014, VAGO tabled a report in parliament highlighting its concerns over this exact challenge that councils face in meeting the growing demand of asset maintenance and renewal. The Auditor-General, Mr John Doyle, states in the report:

'They also have legislative obligations to manage financial risks prudently and to ensure that their asset management decisions take into account economic circumstances and their financial effects on future generations. This is especially important in the current economic climate and in an environment where reliance on sources of revenue such as government grants cannot be assured.'

Golden Plains Shire has one of the highest proportions of 0-4 year olds in Victoria with 6.9%, compared to the state figure of 6.4%. 5-9 year olds comprise 8% of Golden Plains' population but only 6.9% of Victoria. In the 10-14 age range Golden Plains has 8.2% compared to Victoria with 6.1%. Young people make up almost one

third of the population and this places pressure on Council to deliver services from day care, kindergartens and play groups to play grounds, pathways, recreation reserves, skate parks and youth support activities.

Our ageing population is also outstripping the state average with the 60-64 age group in Golden Plains Shire making up 6.7% of the population while in Victoria it is only 5.5%. Council provides home and community care, meals on wheels and other services but as the population grows demand will also continue to grow. Demand will also grow in the provision of infrastructure to meet the needs of an ageing population, and as with the needs of young people the need for increased services and infrastructure is spread across the Shire's 56 communities and 16 townships.

- **Although increasing, still a comparatively low rating revenue base.**

Rates and charges comprise 44.57% of total revenue, compared to a projected state average in 2013-14 of 60.05%;

- **A history of significant dependence on grants, contributions and recoupments.**

This has had the effect of reducing the level of funds required from rate revenue to build community infrastructure and provide programs and services. For example, planned community infrastructure capital projects in 2014-15 total \$4.6m, with an anticipated grant income of \$3.5m, leaving Council a lesser contribution of \$1.1m. Many grant funds are competitive and by definition are granted not provide automatically.

- **Supporting community based Committees of Management that currently manage the vast majority of community and recreation facilities on Council and Crown land.**

Council has 21 Section 86 Committees of Management that require staffing support to assist with facility hire, managing volunteers, strategic and financial planning, compliance with governance regulations in respect to meetings, minutes, annual returns and financial statements.

- **Managing the competing interests of rural and urban communities.**

- **Maintaining the extensive road network of over 1,800km.**

Golden Plains Shire was formed originally as an agricultural municipality with a number of small settlements across 2,705 square kilometres of rural land. While it remains predominantly rural and agricultural, rapid growth over the past 10 years has created a more urban character in parts of the Shire.

In 1994 the Shire's population was approximately 13,000 with 75% of rates income from rural areas. Now the population is over 19,000 and 75% of rates income is from townships. Council must maintain a high level of service to its rural areas but is now also facing far greater demand for infrastructure in residential areas such as footpaths, kerb and channel, drainage, and sealed roads.

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:
 - Completion of the construction of a Meredith Early Years Mini Hub;
 - Completion of the upgrade to Rokewood Kindergarten; and
 - Completion of the extension to the Bannockburn Early Learning Centre.
- Facilitation and contribution to the Food Production Precinct project;
- Construction of a new roundabout in High street, Bannockburn.
- Installation of lighting at the Bannockburn soccer facility;
- Extension to The Well in Smythesdale;
- Continuing commitment to assist in the maintenance of major recreation facilities; 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 2014-15 budget shows a surplus of \$2.6m.

Adjusted Underlying Surplus

The new regulations now prescribe the method for calculating the 'Adjusted Underlying Result'. The purpose for calculating the Adjusted Underlying Result is to remove the effect on the budget of one-off revenue items that may otherwise overstate Council's 'normal' performance. Under the new regulations the 2014-15 underlying surplus of \$66k is calculated as follows:

Total Comprehensive Result	\$2,578,978
Non-recurrent grants used to fund capital expenditure	(\$1,497,892)
Non-monetary asset contributions	(\$550,000)
Other contributions to fund capital expenditure	(\$465,000)
Adjusted Underlying Surplus	\$66,086

Each year Council's aim is to deliver a balanced or small positive underlying result.

Revenue

The following key points relate to the budgeted revenue of \$40.5m which has increased by \$5.8m.

- Rates and charges have increased by \$1.4m to \$18.1m.
- Operating grants have increased by \$5.1m to \$13.4m.
- Food Production Precinct grant of \$5.1m to be received, which will be passed on to Barwon Water for construction of the required infrastructure for this project.
- Rates and charges account for 44.57% of revenue. This is still well below the budgeted 2013-14 state average of 60%.
- Contributions and recoupments of \$2.2m include \$196k relating to new revenue to be raised from the Wind Farm at Mt Mercer.
- User fees and charges have increased by \$442k to \$2.9m, which is largely attributable to increased revenue from child care fees resulting from the service integration undertaken in January 2014.

Expenditure

The following key points relate to the budgeted expenditure of \$37.9m which has increased by \$7.5m.

- Materials and services have increased by \$5.8m to \$16.5m which includes \$6.3m relating to the contribution to the Food Production Precinct, of which \$5.1m is funded by operating grants and \$1.2m will be borrowed.
- Employee costs allow for the annual EB increment and new staff positions as per the SRP. It also includes the increase in child care labour cost resulting from the service integration undertaken in January 2014 (offset by increased user fees). It is worth noting that Golden Plains Shire is 36 employees below the rural shires average, based on population.
- Depreciation expense will increase by \$252k to \$5.3m.
- Finance costs will increase by \$98k to \$448k.

Financial Position

The key points to note are:

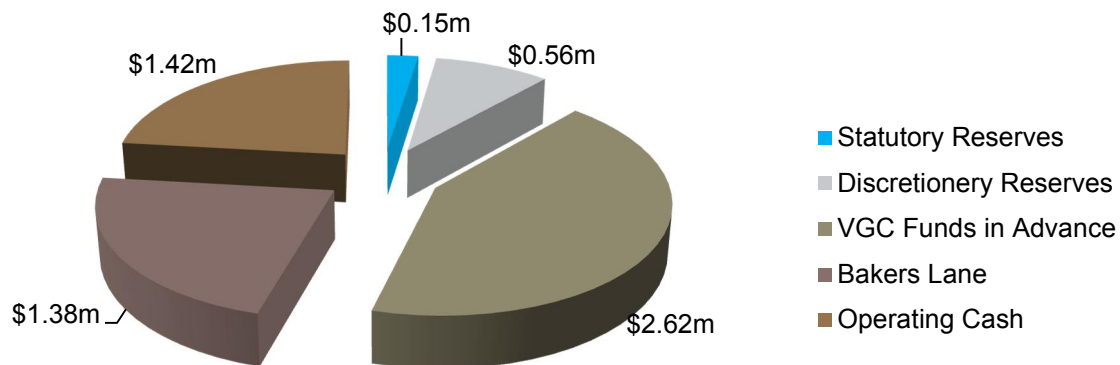
- Council's net worth will increase by \$2.6m to \$216m. The vast bulk of assets are infrastructure assets (\$155m).
- \$2.0m will be borrowed in 2014-15 to:
 - Fund Council's contribution to the Food Production Precinct (\$1.2m);
 - Fund construction of street infrastructure (\$650k); and
 - Help fund the extension at the The Well, Smythesdale (\$150k).
- The MAV Local Government Funding Vehicle will be utilised to fund new borrowings and refinance the existing short term loans resulting in an interest saving to Council.

- Working capital is in surplus \$4.3m. Current assets will be 1.84 times current liabilities at the end of the financial year. It must be noted that the cash balance includes \$2.6m of General Purpose Grants received in advance by the Victorian Grants Commission.
- The retained earnings balance at 30 June 2015 is budgeted to be \$4.3m, of which \$3.6m will be classified as discretionary. This retained earnings balance will include the \$2.6m received in advance from the VGC and all proceeds from the sale of the Bakers Lane Teesdale, Stage 3 (\$1.4m).

Cash Flow

- The balance of cash will decrease by \$1.2m to \$6.1m.
- Under the new regulations \$5.4m of this balance will be classified as unrestricted, with the remaining \$711k being restricted within statutory and discretionary reserves.
- As depicted in chart 3, the closing cash balance will be sufficient to cover all of Council's commitments and have an operating surplus of \$1.4m.

Chart 3: Closing Cash Balance (\$6.1m)



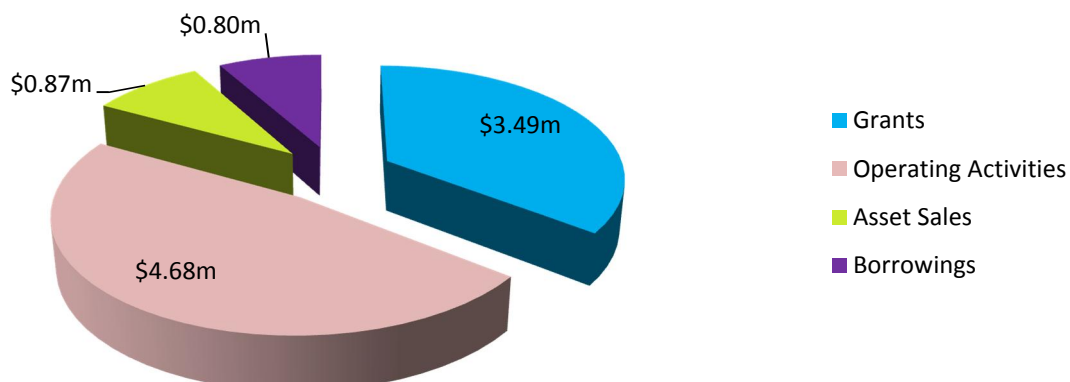
- A \$7.0m cash inflow generated from operating activities will be applied to capital expenditure (\$9.8m).
- As shown in Chart 2, the cash flow trend for 2014-15 is expected to be similar to 2013-14 and previous years.

Capital Works

The key points to note are:

- The capital works program for 2014-15 is \$9.8m. The program is divided between capital renewal (48%), capital upgrade and expansion (11%) and new assets (41%).
- The capital works budget is funded from a mix of external and internal sources. Chart 3 below demonstrates that 36% is funded by grants, 47% by operations, 9% by asset sales and 8% from borrowings.

Chart 4: Capital Works Funding Sources



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

- Plant and machinery replacements – a replacement cost of \$2.1m, of which \$1.2m is the net cost to Council after asset sales.
- Roads to Recovery – \$988k.
- High Street Bannockburn roundabout – \$900k.
- The Well extension – \$852k.
- Local roads resealing – \$800k.
- Country Roads and Bridges Initiative – \$700k (\$1.0m in total, \$300k allocated to roundabout).
- Somerset Estate road infrastructure – \$650k (bordering Bannockburn Recreation precinct).
- RDV project – \$500k.
- Woody Yaloak female change facilities – \$240k.
- Bannockburn soccer lighting – \$220k.

Financial Performance Indicators & Trends

The Financial Performance Indicators disclosed in the budget reflect Council's ongoing commitment to sound financial management. While many of the indicators for 2014-15 are unfavourable when compared to the 2013-14 forecast results they are still considered to be at sustainable levels.

The indicators Council considers critical are outlined in Table 1 below and show that the 2014-15 results are at acceptable levels when compared to the SRP, best practice and Council's preferred targets, although further improvement will be necessary in subsequent years.

Council's strong financial performance during this challenging period has been achieved by adhering to Council's long term strategy of decreasing its reliance on grant revenue and increasing the level of rates and charges. Council's revenue from rates and charges is budgeted to be 44.57%; the SRP projects this figure to reach approximately 55% in 2015-16. As previously stated, the state average in 2013-14 is 60%.

Table 1 – Critical Financial Performance Indicators

Indicator	Budget 2014-15	SRP	Best Practice	GPS Target	Traffic Light Position
Surplus ¹	\$2,579k	\$1,744k	>\$0	>\$5,000k	
Adjusted Underlying Result ²	\$66k	\$618k	>\$0	>\$0	
Working Capital (%) ³	184%	148%	>100%	>180%	
Discretionary Retained Earnings ⁴	\$3,556k	(\$4k)	>\$1,000k	>\$2,000k	
Borrowings (% of Rates and Charges) ⁵	42.2%	41.3%	<60%	<30%	
Cash Balance ⁶	\$6,116k	\$5,229k	>\$0	>\$5,000k	
Rate Determination ⁷	(\$426k)	(\$1,151k)	>\$0	>\$0	

¹ Surplus – The net result of total revenue and expenditure, including non-cash items such as depreciation.

² Adjusted Underlying Result – Surplus less non-recurrent capital grants, non-monetary asset contributions and other contributions to fund capital expenditure. These items have the potential to incorrectly inflate the operating surplus.

³ Working Capital – This is a measure of Council's ability to meet its short term commitments.

⁴ Discretionary Retained Earnings – The component of total equity that is not committed (includes proceeds from sale of land at Bakers Lane and VGC received in advance).

⁵ Borrowings – Balance of total interest bearing loans and liabilities as a percentage of rates and charges (including garbage charges). The prudent limit is considered to be 60%.

⁶ Cash Balance – The total cash available.

⁷ Rate Determination – This calculation demonstrates Council's ability to fund its capital program from operations. A deficit means retained earnings will be depleted further.

CONCLUSION

Although the 2014-15 budget will see many financial performance indicators decrease from the 2013-14 forecast, Council's financial position remains in a strong and sustainable position.

Council's financial discipline over recent years has allowed it to implement the strategies and deliver the services detailed within its Council Plan, during a challenging period, without placing its financial sustainability at risk.

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 2014-15 budget. It is also framed by the Shire's unique demographics, increased demand for new services, growing 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 many volunteers.

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 its many programs and initiatives and recommend the 2014-15 budget to the Golden Plains Shire Council and community.

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. (the new regulations will require this to be by 30 June from 2015). The key dates for the budget process are summarised below:

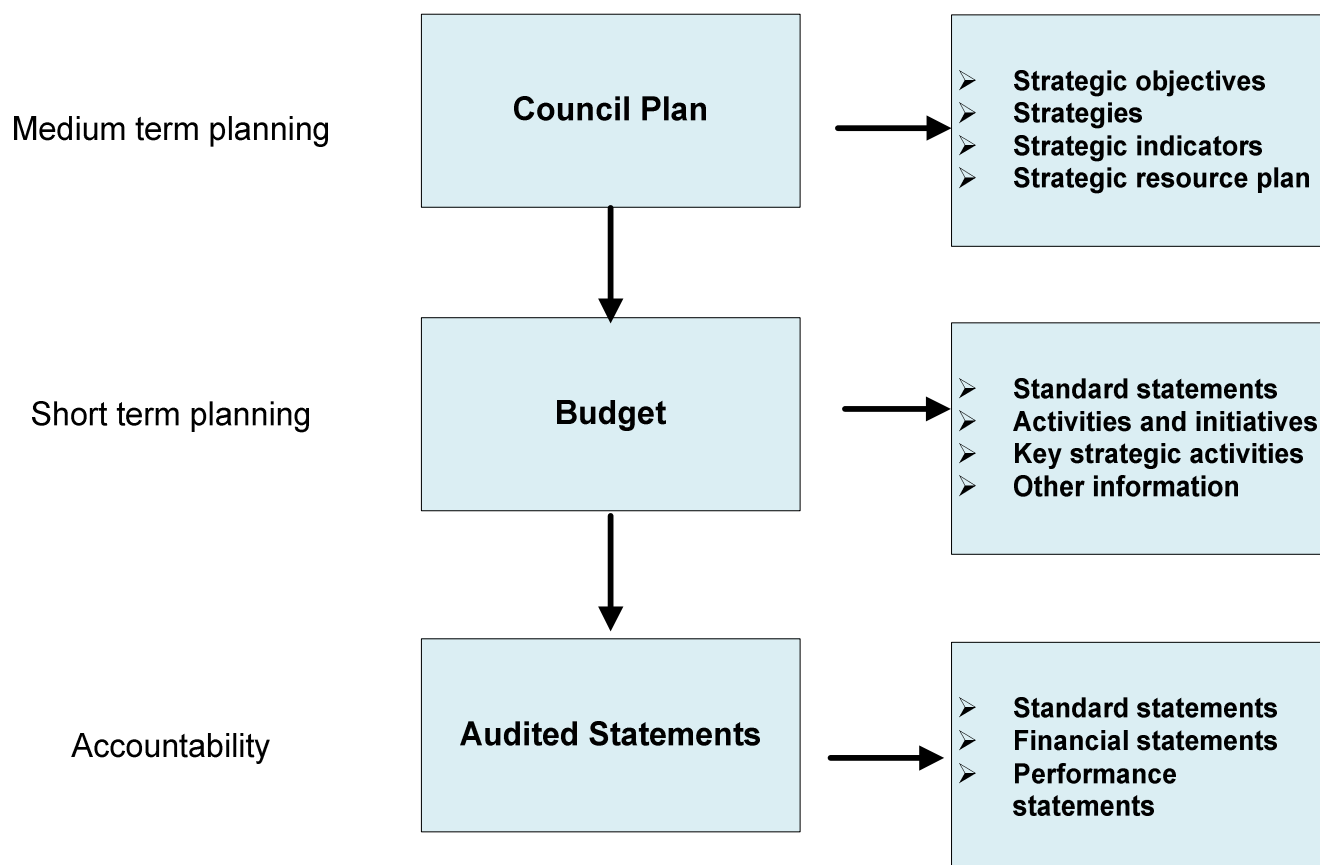
Budget Process	Timing
1. Officers prepare operating and capital budgets	January – March
2. Council receives draft budget for review	March
3. Council workshop conducted to review draft budget	April
4. Draft budget submitted to Council for 'in principle' approval	April
5. Public notice advising intention to adopt budget	April
6. Proposed 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 AND 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 an estimated 19,426 (ERP 2012) residents across 56 communities and 16 townships, Golden Plains is one of the fastest growing municipalities in Victoria, with population growth of around 2.5% 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 and 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

- Council will continue to collect the Fire Services Property Levy (FSPL), on behalf of the State Government, that was introduced on 1 July 2013. 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. No 'call' is expected in the short term and no provision been made in 2014-15.

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 2014-15. These increased costs have resulted from landfill closures, increased cartage and disposal costs, increased volume per household 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 Naroghid and Smythesdale.

Interest Rates

- Fixed interest rates on new long-term borrowings are assumed to be 5.5% per annum.
- Interest rates for investments are assumed to be between 2.5% and 4.0% per annum.

Population Growth

- Future population growth from 2014 to 2031 is estimated to be 2.5% per annum.

Rate and Charges

- Total rates and charges of \$18.1m 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 be 11.5% 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 2014-15 have been budgeted to remain outstanding at 30 June 2015.

Grants

- The general purpose grant from the Victoria Grants Commission is assumed to grow at the rate of 2.6%.
- The timing of the Grants Commission payments has the potential to materially impact Council's financial statements. In recent years all Victorian 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 2014-15 the impact is budgeted to be \$2.6m.

- An operating grant of \$5.06m is budgeted to be received in 2014-15, which will be attributed to Council's \$6.29m contribution towards the Food Production Precinct.
- Operating grants, excluding the above Food Production Project, have increased by 0.13%.
- Capital grants have decreased by 27% to \$3.5m. This is primarily due to the 2013-14 forecast including a \$1.0m grant for the Meredith Children Services Centre.
- Further detail on grant revenue is provided in Note 2 on page 58.

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 2.5% 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 9.4% (EBA 3.7%, increase in EFT 5% and band level and other increases 0.7%). The 5% increase relating to EFT is largely attributable to a full twelve months of an increase in service delivery at the Bannockburn Family Services Centre. These costs are offset by an increase in fees income and not funded by rate revenue.

Impact of 2013-14 year on 2014-15 Budget

- The 2013-14 forecast Balance Sheet becomes the starting point for the 2014-15 financial year; therefore this Statement holds the key to analysing the impact of last year's operations on the new budget.
- The 2013-14 forecast as at 28 February 2014 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 2014 will impact the opening Balance Sheet for 2014-15.
- Transactions occurring in the 2013-14 year will have an impact on the 2014-15 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 December 2013 will remain in force until any change is gazetted by the Minister (usually in November each year). From 1 July 2014 Part B of the allowance will increase to reflect the change in the superannuation guarantee amount of 9.5%.

Allowance	Annualised Thresholds From 1 July 2014
Councillor	\$20,076
Mayoral	\$60,226

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 consistent with Council's Strategic Resource Plan, to ensure long-term sustainability.
- All strategies contained within the Council Plan for the 2014-15 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 (Planning and Reporting) Regulations 2014 (the Regulations) which support the Act.

The 2014-15 budget, which is included in this report, is for the year 1 July 2014 to 30 June 2015 and is prepared in accordance with the Act and Regulations. The budget includes financial statements being a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and a Statement of Capital Works. The budget also includes a Statement of Human Resources.

These statements have been prepared for the year ended 30 June 2015 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 Services, Initiatives and Service Performance Indicators (Section 3).

2 BUDGETED STATEMENTS

This section presents information in regard to the budgeted Financial Statements and Statement of Human Resources.

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

2.1 BUDGETED COMPREHENSIVE INCOME STATEMENT

For the year ending 30 June 2015

	Note*	Forecast 2013-14 \$	Budget 2014-15 \$	Budget 2014-15 %
Income				
Rates and Charges	1	16,665,230	18,058,927	44.57
Grants - operating (recurrent)	2	8,060,246	8,248,917	20.36
Grants - operating (non-recurrent)	2	277,698	5,162,500	12.74
Grants - capital (recurrent)	2	2,671,833	1,990,833	4.91
Grants - capital (non-recurrent)	2	2,096,538	1,497,892	3.70
Contributions and Recoupments	3	1,882,106	2,222,639	5.49
User Fees and Charges	4	2,443,855	2,885,630	7.12
Other Income	5	450,500	451,000	1.11
Net Gain on Disposal of Property, Infrastructure, Plant and Equipment	12	126,970	2,000	-
Total Income		34,674,976	40,520,338	100
Expenses				
Materials and Services	3	(10,668,071)	(16,512,259)	43.52
Employee Benefits	7	(14,098,031)	(15,427,531)	40.66
Depreciation	8	(5,053,936)	(5,305,823)	13.98
Finance Costs	9	(349,324)	(447,551)	1.18
Other Expenses	10	(246,435)	(248,196)	0.65
Bad Debts	11	(500)	-	-
Total Expenses		(30,416,297)	(37,941,360)	100
Surplus from Operations		4,258,679	2,578,978	100
Other Comprehensive Income		-	-	-
Total Comprehensive Result		4,258,679	2,578,978	100

* Notes are included in Section 4, beginning on page 58

2.2 BUDGETED BALANCE SHEET

As at 30 June 2015

	Note*	Forecast 2013-14 \$	Budget 2014-15 \$
Current Assets			
Cash Assets		7,354,036	6,116,279
Receivables		1,935,256	2,886,724
Inventories - Consumables		25,000	18,000
Land Held for Re-sale		322,272	322,272
Other Current Assets		60,000	30,000
Total Current Assets	13	9,696,564	9,373,275
Non-Current Assets			
Land		20,481,271	20,481,271
Buildings		29,442,671	30,647,509
Furniture and Equipment		703,730	578,762
Plant and Machinery		4,344,195	4,534,577
Infrastructure		151,966,634	154,566,190
Other Structures		7,064,229	7,413,759
Investment in Associate		887,187	887,187
Land Under Roads		404,515	404,515
Gravel Pit Rehabilitation		60,000	55,000
Total Non-Current Assets	14	215,354,432	219,568,770
Total Assets		225,050,996	228,942,045
Current Liabilities			
Payables		1,905,000	1,935,000
Interest-Bearing Liabilities		702,068	715,914
Employee Benefits		2,180,780	2,300,000
Trust Funds		200,000	140,000
Provision for Rehabilitation of Gravel Pit		15,000	15,000
Total Current Liabilities	15	5,002,848	5,105,914
Non-Current Liabilities			
Interest-Bearing Liabilities		5,673,612	6,908,821
Employee Benefits		464,178	453,000
Provision for Rehabilitation of Gravel Pit		77,081	62,055
Total Non-Current Liabilities		6,214,871	7,423,876
Total Liabilities		11,217,719	12,529,790
Net Assets		213,833,277	216,412,255
Equity			
Accumulated Surplus		213,833,277	216,412,255
Total Equity	17	213,833,277	216,412,255
Reconciliation:			
Total Equity 30 June 2014		209,574,598	213,833,277
Surplus/(Deficit) 30 June 2015		4,258,679	2,578,978
Total Equity 30 June 2015		213,833,277	216,412,255

* Notes are included in Section 4, beginning on page 58

2.3 BUDGETED STATEMENT OF CHANGES IN EQUITY

For the year ending 30 June 2015

	Note*	Accumulated Surplus \$	Asset Revaluation Reserve \$	Other Reserves \$	Total Equity \$
Balance at the Beginning of the Year		163,536,706	49,614,095	682,476	213,833,277
Surplus for the Year		2,578,978	-	-	2,578,978
Transfers to Other Reserves		(28,822)	-	28,822	-
Balance at the End of the Year	17	166,086,862	49,614,095	711,298	216,412,255

*Notes are included in Section 4, beginning on page 58

2.4 BUDGETED STATEMENT OF CASH FLOWS

For the year ending 30 June 2015

	Note *	Forecast 2013-14 \$	Budget 2014-15 \$
Cash Flows From Operating Activities			
(Inclusive of GST where applicable)			
Receipts from Ratepayers		16,755,287	17,967,458
Grants		14,714,681	16,347,646
Interest Received		463,432	487,000
User Fees		2,497,109	2,944,983
Contributions and Recoupments		1,518,401	1,838,296
Payments to Employees		(14,106,342)	(15,319,488)
Payments to Suppliers		(11,411,505)	(18,376,766)
Net GST Refunded		590,927	1,099,772
Net Cash Inflow from Operating Activities	18	11,021,989	6,988,900
Cash Flows From Investing Activities			
(Net of GST)			
Payment for Land and Buildings		(3,569,077)	(1,948,657)
Payment for Infrastructure Assets		(5,868,728)	(4,870,833)
Payment for Plant and Machinery		(2,149,991)	(2,097,000)
Payment for Furniture and Equipment		(402,918)	(229,671)
Payment for Other Structures		(3,127,508)	(690,000)
Proceeds from Sale of Land		160,030	-
Proceeds from Sale of Assets		931,500	868,000
Net Cash Outflow from Investing Activities	19	(14,026,692)	(8,968,161)
Cash Flows From Financing Activities			
Interest Paid		(364,494)	(447,551)
Repayment of Borrowings		(406,233)	(780,945)
Proceeds from Loan		1,748,634	2,030,000
Trust Funds		29,133	(60,000)
Net Cash Inflow from Financing Activities	20	1,007,040	741,504
Net Increase/(Decrease) in Cash Held		(1,997,663)	(1,237,757)
Cash at start of year		9,351,699	7,354,036
Cash at end of year		7,354,036	6,116,279

* Notes are included in Section 4, beginning on page 58

2.5 BUDGETED STATEMENT OF CAPITAL WORKS

For the year ending 30 June 2015

	Note*	Forecast 2013-14 \$	Budget 2014-15 \$
Buildings			
Building Improvements		1,724,065	1,770,657
New Buildings		2,183,488	178,000
Total Buildings	21	3,907,553	1,948,657
Furniture and Equipment			
Computers and Tele.		201,658	195,240
Fixtures, Fittings and Furniture		197,194	34,431
Total Furniture and Equipment	21	398,852	229,671
Infrastructure			
Bridges		150,000	150,000
Drainage		202,374	-
Footpaths		345,049	185,000
Roads		5,129,359	4,535,833
Waste Management		18,000	-
Total Infrastructure	21	5,844,782	4,870,833
Other Structures			
Car Parks		-	95,000
Depots		-	30,000
Recreation, Leisure and Community		1,542,470	565,000
Streetscapes		1,281,942	-
Total Other Structures	21	2,824,412	690,000
Plant and Machinery			
Machinery		55,455	54,000
Plant		298,000	595,000
Vehicles		1,808,399	1,448,000
Total Plant and Machinery	21	2,161,854	2,097,000
Total Capital Works		15,137,453	9,836,161
Types of Capital Works:			
Renewal	22	6,752,215	4,677,448
Upgrade	23	4,231,627	1,036,496
Expansion	24	459,373	80,000
New Assets	25	3,694,238	4,042,217
Total Capital Works		15,137,453	9,836,161

* Notes are included in Section 4, beginning on page 58

2.6 BUDGETED STATEMENT OF HUMAN RESOURCES

For the year ending 30 June 2015

	Note*	Forecast 2013-14 \$	Budget 2014-15 \$
Staff Expenditure			
Employee Costs - Operating		14,098,031	15,427,531
Employee Costs - capital		-	-
Total Staff Expenditure	7	14,098,031	15,427,531
Staff Numbers (EFT)			
Employees		180.1	185.6
Total Staff Numbers	7	180.1	185.6

* Notes are included in Section 4, beginning on page 58

3 SERVICES, INITIATIVES AND SERVICE PERFORMANCE INDICATORS

This section provides a description of the services and initiatives to be funded in the budget for the 2014-15 year and how these will contribute to achieving the strategic objectives specified in the Council Plan as set out in Section 1. It also includes a number of initiatives, major initiatives and service performance outcome indicators.

Services for which there are prescribed performance indicators to be reported on in accordance with the Regulations are shown in **bold** and underlined in the following programs.

Key Strategic Activity:	CITIZEN AND 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 and 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: **\$595,985**

Council Plan Strategies for 2014-15:

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

Actions in the Communications and Marketing Strategy are funded within the boundaries presented in the Council Plan. 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.

These activities and initiatives will contribute to achieving the strategic objectives specified in the Council Plan by ensuring Council has in place a range of processes and tools that provide for effective communication across the Shire.

Program 101: Customer Service Centres

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

Expenditure: **\$388,029**

Council Plan Strategies for 2014-15:

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

Activities and 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:	Improve the community satisfaction survey rating for advocacy above 60; Improve the 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 2014-15 financial year.

Expenditure: **\$915,113**

Council Plan Actions for 2014-15:

- 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 and 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, Central Highlands CEO/Mayor Forum, Committee for Geelong, G21, Committee for Ballarat and Rural Councils Victoria Network
- 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
- Maintain independent members on the Audit and Risk Committee (total cost \$7k)

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.

Service Performance Outcome Indicators

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

Program 111: Elections

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

Expenditure: **\$19,370**

Council Plan Actions for 2014-15: 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: \$99,366

Council Plan Actions for 2014-15: Nil

Activities and 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 and 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: \$956,320

Council Plan Actions for 2014-15:

- 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 and 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

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: **\$376,320**

Council Plan Actions for 2014-15:

- 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 and 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
- Advocate for continued funding under the Municipal Emergency Resourcing Program

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: **\$284,978**

Council Plan Strategies for 2014-15:

- Implement Risk Management Strategy

Activities and Initiatives:

- Implement Council's Risk Management Strategy Action
 - Develop and implement the Occupational Health and Safety Plan
 - Complete an in-depth review of Part A of the Business Continuity Plan
 - Maintain and update Council's Risk Register
 - Provide training and education to ensure understanding of embedded organisational risk management

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: \$636,381

Council Plan Strategies for 2014-15:

- 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 and 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 2014-15 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 Production and Economic Development' project
- 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

Major Initiative

Council is facilitating the development of the Golden Plains Food Production Precinct west of Lethbridge, for the expansion of intensive agriculture. Potable water was identified as the enabling infrastructure for the precinct development, therefore Barwon Water is to commence construction of an 8km pipeline and upgrade to the Medina Road pumping station at a total cost of \$11.78m in 2014-15. Council will contribute \$1.2m to this stage of the project, which enables the pursuit of attracting approximately \$160m of industry investment and the creation of more than 700 jobs.

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.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Economic Development	Economic activity	Change in number of businesses (Percentage change in the number of businesses with an ABN in the municipality)	[Number of businesses with an ABN in the municipality at the end of the financial year less the number of businesses at the start of the financial year / Number of businesses with an ABN in the municipality at the start of the financial year] x100

Key Strategic Activity:	ENVIRONMENT AND LAND USE PLANNING
Strategic Objective:	Encourage and facilitate sustainable land use and development and protect and enhance the natural environment.
Performance Measures and Targets:	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: \$1,278,718

Council Plan Strategies for 2014-15:

- Implement Urban Design Framework plans and Structure Plans
- Implement recommendations of the Residential Land Supply Study
- Review the Municipal Strategic Statement
- Implement Heritage Study
- Participate in the State Government's Peri Urban group of rural councils
- Participate in the regional strategic planning initiatives, including projects related to the newly developed Regional Growth Plan

Activities and 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)
- Promote Council's 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
- Implement the Gheringhap Structure Plan
- Complete the Napoleons Structure Plan review
- Complete a Heritage Strategy
- To commence the process of developing a comprehensive settlement strategy for the North of the Golden Plains Shire
- To explore opportunities for the identification of new employment land within the Shire

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.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were upheld in favour of the Council)	[Number of VCAT decisions that upheld Council's decision in relation to a planning application / Number of decisions in relation to planning applications subject to review by VCAT] x100

Program 301: Building Control

Program Description: To undertake a range of regulatory compliance actions to ensure a safe build environment for all Golden Plains Shire residents. To provide complementary statutory and non-statutory building services to facilitate compliant building activity throughout the Golden Plains Shire.

Expenditure: **\$456,697**

Council Plan Strategies for 2014-15: Nil

Activities and Initiatives:

- To carry out Council's statutory and non-statutory building requirements
- To develop and implement a comprehensive program of Essential Safety Measures audit and inspections
- To develop and implement a targeted inspection program for Swimming Pool compliance
- To provide an informed, cost neutral, fast and efficient service to customers in relation to building permits and inspections

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: **\$276,876**

Council Plan Strategies for 2014-15: Nil

Activities and 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: **\$468,706**

Council Plan Strategies for 2014-15:

- Implement Environment Strategy
- Review Greenhouse Action Plan

Activities and 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.
- Participate in the development and implementation of the Climate Resilient Communities of the Southwest Program

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: \$590,494

Council Plan Strategies for 2014-15: Nil

Activities and 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
- Develop an action plan to encourage and enforce responsible cat ownership
- Manage the operation of supervised school crossings in strategic locations throughout the Shire

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.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions

Program 306: Public Health

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

Expenditure: \$464,244

Council Plan Strategies for 2014-15: Nil

Activities and 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
- Undertake a program incorporating targeted compliance, education and awareness for all tobacco retailers within Golden Plains Shire
- Development and implementation of a new Domestic Waste Water Management Plan
- Waive approximately \$10k of fees 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.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Food safety	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100

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: **\$1,581**

Business Plan Actions for 2014-15:

- 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 and 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 11.5% 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 and Rating

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

Expenditure: **\$780,163**

Council Plan Strategies for 2014-15:

- Review Rating (Revenue) Strategy

Activities and Initiatives:

- Implement Year 2 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 and 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: \$427,759

Council Plan Actions for 2014-15:

- Implement Strategic Resource Plan

Activities and 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
- Ensure appropriate valuations are maintained for Council assets

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 minimal procurement risk.

Expenditure: \$330,395

Council Plan Strategies for 2014-15: Nil

Activities and Initiatives:

- Develop organisational procurement capacity
- Ensure procurement activities support the delivery of Council's strategic objectives
- Develop, monitor and update Golden Plains' 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
- Investigate opportunities for supplier panels and facilitate the process when identified

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: \$266,115

Council Plan Strategies for 2014-15: Nil

Activities and 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: \$447,865

Council Plan Actions for 2014-15: Nil

Activities and 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 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 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 February 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 February 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 budgeted to refinance this loan in July 2014 utilising the proposed MAV Local Government Funding Vehicle
- The loan period is from July 2010 to June 2035
- The budgeted interest rate is 5.50%

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
- Council has a fixed interest rate loan with Australia and 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

- 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 to refinance this loan in July 2014 utilising the proposed MAV Local Government Funding Vehicle
- The loan period is expected to be from July 2013 to June 2023
- The budgeted interest rate is 5.50%

Loan Number 12 – Haddon Recreation Centre Upgrade

- Loan to assist with upgrade of Haddon Recreation Centre in 2013
- Council has budgeted to refinance this loan in July 2014 utilising the proposed MAV Local Government Funding Vehicle
- The loan period is expected to be from December 2013 to November 2023
- The budgeted interest rate is 5.50%

Loan Number 13 – Golden Plains Food Production Precinct

- Proposed loan to fund Council's contribution to the Golden Plains Food Production Precinct in 2014
- Council has budgeted to finance this loan in July 2014 utilising the proposed MAV Local Government Funding Vehicle
- The loan period is expected to be from July 2014 to June 2024
- The budgeted interest rate is 5.50%

Loan Number 14 – Somerset Estate Infrastructure and The Well Extension

- Proposed loan to fund Council's contribution to the infrastructure in Somerset Estate surrounding the Bannockburn Recreation Precinct (\$650k) and to assist in the funding of the extension to The Well in Smythesdale (\$150k)

- Council has budgeted to finance this loan in July 2014 utilising the proposed MAV Local Government Funding Vehicle
- The loan period is expected to be from July 2014 to June 2024
- The budgeted interest rate is 5.50%

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 79 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: \$151,162

Council Plan Strategies for 2014-15: Nil

Activities and Initiatives:

Plant Replacement in accordance with plant replacement schedule

	Purchase \$	Trade In \$	Account No.
Caterpillar Grader (P301)	360,000	70,000	8102
Matthews Roller (P380)	170,000	5,000	8103
Hino 5.5t Truck (P343)	65,000	20,000	8104
John Deere Mower (P402)	27,000	8,000	8105
Toro Mower (P408)	27,000	8,000	8106
Total	649,000	111,000	
Net Changeover:	538,000		

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 and Child Health

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

Expenditure: \$562,923

Council Plan Strategies for 2014-15:

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

Activities and 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.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Maternal and Child Health	Participation	Participation in MCH key ages and stages visits (Percentage of children attending the MCH key ages and stages visits)	[Number of actual MCH visits / Number of expected MCH visits] x100
		Participation in MCH key ages and stages visits by Aboriginal children (Percentage of Aboriginal children attending the MCH key ages and stages visits)	[Number of actual MCH visits for Aboriginal children / Number of expected MCH visits for Aboriginal children] x100

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: **\$2,648,213**

Council Plan Strategies for 2014-15:

- Implement Municipal Public Health and Wellbeing Plan
- Implement Municipal 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

Activities and 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 and 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: **\$1,993,410**

Council Plan Strategies for 2014-15:

- 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 and 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.

Service Performance Outcome Indicators

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

Program 503: Community Transport

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

Expenditure: \$242,276

Council Plan Strategies for 2014-15:

- 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 and 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: \$1,004,704

Council Plan Strategies for 2014-15:

- 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 and 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

Major Initiative

To meet the demands of the community, Council is budgeting for an \$852k extension to 'The Well' in Smythesdale. This extension will provide for additional professional rooms, multi-purpose room and indoor accessible amenities including kitchen facilities. Construction is expected to begin before 30 June 2015, with the opening to occur in the 2015-16 financial year.

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: \$477,061

Council Plan Strategies for 2014-15:

- 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 and Initiatives:

- Facilitate 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 of five local kindergarten services. This relieves pressure felt by parents in running a kindergarten program and provides a stable employment model for staff.

Expenditure: \$644,804

Council Plan Strategies for 2014-15:

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

Activities and Initiatives:

- 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 AND COMMUNITY DEVELOPMENT
Strategic Objective:	<p>To facilitate the provision of a range of recreation facilities across the Shire and assist the community committees to best service their communities.</p> <p>To identify and respond to community needs and provide opportunities to enable people in our community to be supported and involved.</p>
Performance Measure and Targets:	<p>Community satisfaction survey rating for recreational facilities above 70;</p> <p>Increase the number of people living in the Shire who feel a strong sense of being part of their community (CIV rating);</p> <p>Increase in the number of young people engaged in community activities.</p>

Program 600: Community Development

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

Expenditure: \$692,386

Council Plan Actions for 2014-15:

- 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: \$556,583

Council Plan Actions for 2014-15: 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 continued development of the 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.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100

Program 602: Arts & Culture

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

Expenditure: \$227,254

Council Plan Actions for 2014-15:

- Implement Arts and Culture Strategy

Activities & Initiatives:

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

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: \$506,635

Council Plan Actions for 2014-15:

- 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 lifelong 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: **\$738,044**

Council Plan Actions for 2014-15:

- 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 2014-15
- 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

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: **\$223,460**

Council Plan Strategies for 2014-15:

- Implement the recommendations of Open Space Plan, including Paths and Trails Strategy
- Implement the Bannockburn Community and 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 from:

- Regional Development Victoria
- Sport & Recreation Community Facilities Fund
- Sport and Recreation Country Football and Netball Projects

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: **\$2,078,379**

Council Plan Strategies for 2014-15:

- 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 firefighting 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: **\$6,405,306**

Council Plan Strategies for 2014-15:

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

Activities and 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
- Development of a Major Projects Charter including a Project Delivery Framework and associated templates and checklists

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 AND 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: \$1,286,671

Council Plan Strategies for 2014-15:

- Implement the Road Strategy

Activities and 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.

Service Performance Outcome Indicators

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

Program 701: Local Roads Resealing

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

Expenditure: \$1,455,386

Council Plan Strategies for 2014-15:

- Implement the Road Strategy

Activities and 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: \$1,008,588

Council Plan Strategies for 2014-15:

- Implement the Road Strategy

Activities and 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: \$73,019

Council Plan Strategies for 2014-15:

- 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 and Initiatives:

- Deliver local road improvement projects approved by Council
- Examine customer satisfaction survey for rating of roads (Arterial and Local Roads)
- Roads to Recovery Funding \$988,833

Major Initiatives:

1. Council has budgeted to construct a roundabout at the intersection of High Street and Milton Street, Bannockburn. This roundabout will significantly improve the safety of this intersection and alleviate the growing congestion being experienced. It will also accommodate future commercial and residential growth in Bannockburn

The funds required to construct this project will be sourced from government funding, a third party and operating surpluses (\$900k).

2. Council's latest Road Strategy includes provision for safety improvements on dangerous crests and curves on Council's road network. To implement this initiative Council is embarking on a program to widen some of its higher risk roads in the Shire with a 1.25 km section of the Meredith – Mount Mercer Road being the first road on the program (\$249k). This road experiences high traffic volumes associated with the two Meredith Music festivals that occur each year and the road widening project will markedly improve safety for these events in particular.

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: \$637,424

Council Plan Strategies for 2014-15:

- Implement Road Strategy

Activities and 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: **\$367,486**

Council Plan Strategies for 2014-15:

- Implement Road Strategy

Activities and Initiatives:

- To regularly re-sheet Council's network of 720km 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: **\$397,441**

Council Plan Strategies for 2014-15:

- Implement Road Strategy
- Implement bridge replacement program

Activities and 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: **\$344,966**

Council Plan Strategies for 2014-15:

- Implement Road Strategy

Activities and 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: **\$254,029**

Council Plan Strategies for 2014-15:

- Implement Road Strategy

Activities and 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: **\$146,976**

Council Plan Strategies for 2014-15:

- Implement Road Strategy
- Implement Asset Management Improvement Strategy

Activities and 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 and Rural

Program Description: Maintenance of Council's drainage assets.

Expenditure: **\$350,517**

Council Plan Strategies for 2014-15:

- Implement Road Strategy

Activities and Initiatives:

- Maintenance of drainage systems including open drains, kerb and channel, culverts and the underground drainage system
- 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: \$86,941

Council Plan Strategies for 2014-15: Nil

Activities and Initiatives:

- Private works construction for residents, ratepayers and developers. These works range from casual plant hire, small works driveway crossings, to supply and delivery of road making materials and driveway construction

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 and Signs

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

Expenditure: \$211,211

Council Plan Strategies for 2014-15:

- Implement Road Strategy

Activities and 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: \$116,706

Council Plan Strategies for 2014-15:

- Implement Road Strategy

Activities and 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: \$672,542

Council Plan Strategies for 2014-15:

- Implement Road Strategy

Activities and 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: \$7.552

Council Plan Strategies for 2014-15:

- Implement Road Strategy

Activities and 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 a minimum of eight children to justify a new 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 and Trails

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

Expenditure: \$196,462

Council Plan Strategies for 2014-15:

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

Activities and 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: \$1,837,502

Council Plan Strategies for 2014-15:

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

Activities and 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 \$250
- State Government Landfill levy charge to be \$58.50 at Smythesdale and \$29.30 at Naroghid. 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.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100

Program 801: Municipal Landfills

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

Expenditure: \$86,252

Council Plan Strategies for 2014-15:

- 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 and 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: \$55,613

Council Plan Strategies for 2014-15:

- Implement Waste Management Strategy

Activities and 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.

Performance Statement

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

4 BUDGET ANALYSIS

4.1 ANALYSIS OF BUDGETED COMPREHENSIVE INCOME STATEMENT

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

Income

Note 1: Rates and Charges (\$1.39m increase)

Council must raise income 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 \$225 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 average increases per assessment of between 7% and 8%.

In 2014-15, the total average increase per assessment of 6.8% includes:

- an increase in property values according to the latest valuation;
- a decrease in the ad valorem rate in the dollar of 2.87%;
- a \$25 increase in the Municipal Charge to \$225;
- a \$9 (4.29%) increase in the Garbage Charge to \$219; and
- a \$5 (19.23%) increase in the State Landfill Levy Charge to \$31.

These changes, together with supplementary rate revenue derived from a growth in the rate base, will generate \$18.06m (\$16.67m 2013-14).

Further detailed information concerning Rates and Charges can be found in Section 5.3 Rating Information and Section 6, Appendices.

Note 2: Grants (\$3.79m increase)

The budget provides for \$13.41m in operating grants and \$3.49m in capital grants, representing an increase of \$3.79m from 2013-14 forecast.

Operating grants have increased by \$5.07m, or 60.8% and comprise 32.95% of income. Capital grants have decreased by \$1.28m, or 26.8% and comprise 8.57% of income.

The budget allows for a Victoria Grants Commission allocation of \$5.3m, which is \$135k or a 2.6% increase on Council's allocation in 2013-14. A complete listing of total budgeted grants is shown below.

OPERATING GRANT FUNDING TYPES and SOURCE	
Recurrent - Commonwealth Government	\$
Youth Projects	40,000
Victoria Grants Commission	5,272,548
Recurrent - State Government	
Home and Community Care	1,052,920
Kindergarten Cluster	426,276
Bannockburn Child Care	368,695
Health Promotion	330,695
Maternal and Child Health	175,500
Library Services	154,714
MAV Emergenct Management	120,000
Community Health Nurse	70,220
Fire Services Levy Officer	60,000
Family Day Care	57,773
Roadside Weed Control	37,600
Youth Projects	26,500
School Crossing Supervision	20,000
Emergency Services	13,200
Tobacco Reform	11,276
Regional Vic Living Expo	10,000
Aged and Disability Equipment	1,000
Total Recurrent Grants	8,248,917
Non-Recurrent - State Government	
Food Security Project	5,062,500
Economic Development	50,000
Alternative Water Sources for Ovals	30,000
Arts Project	10,000
Heritage Study	10,000
Total Non-Recurrent Grants	5,162,500

CAPITAL GRANT FUNDING TYPES and SOURCE	
Recurrent - Commonwealth Government	\$
Country Roads and Bridges	1,000,000
Roads to Recovery	988,833
Recurrent - State Government	
Fire Access Road	2,000
Total Recurrent Grants	1,990,833
Non-Recurrent - State Government	
The Well	500,000
Community Projects	400,000
Local Govt Infrastructure Program	261,572
Community Projects	230,000
Public Safety	106,320
Total Non-Recurrent Grants	1,497,892

Operating grants are those grants utilised to deliver ongoing services and programs, where Capital grants are utilised to deliver Capital projects.

Non-recurrent grant means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by Council's Strategic Resource Plan.

Note 3: Contributions and Recoupments (\$340k increase)

The budget provides for \$1.2m operating contributions and \$1.0m capital contributions, representing an increase of \$340k from 2013-14 forecast. Contributions comprise 5.46% of total income.

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

Operating	\$
Gravel Sales	200,000
Wind Farm Income	196,400
Family Day Care	165,000
Kindergarten Cluster	142,272
Motor Vehicle Contributions	128,718
Private Works	100,000
HACC Project Officer Contribution - DH	85,126
Legal Costs Recouped	80,000
Recycling Contribution	45,027
Sale of Bins	22,000
Revaluation Contribution - SRO	12,000
Standpipe Water Sales	8,500
Farmers Market	5,496
Insurance Contributions	4,500
Recoups Telephone and Photocopying	3,500
Other	3,100
Arts Trail Project	3,000
Valuation Fee Recoupment	2,000
Stock Call Out Recoupments	1,000
Operating Total	1,207,639
Capital	\$
Subdivisional Assets Handed to Council	550,000
High Street Roundabout Contribution	300,000
Developer's Community Contributions	140,000
Developers' Recreation Lands Contributions	25,000
Capital Total	1,015,000
Total Contributions and Recoupments	2,222,639

Note 4: User Fees and Charges (\$442k increase)

User fees and charges represent 7.09% of total income 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 112.

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

Statutory	\$
Planning and Building Fees	154,500
Land Information Certificate Fees	36,000
Subdivision Supervision Fees	22,000
Drainage Information Fees	15,000
Animal Fees and Fines	12,000
Statutory Total	239,500
User	\$
Child Care Fees	1,640,700
Home and Community Care Fees	252,420
Animal Registration Charges	200,000
Septic Tank Fees	80,000
Subdivision Supervision Fees	60,000
Bannockburn Family Services Centre Fees	56,610
Food and Health Fees	56,000
Farmers Market Fees	48,000
Community Bus Hire Charges	39,500
Planning and Building Fees	38,000
Gravel Cartage Levy	30,000
Bannockburn Cultural Centre Fees	30,000
Rents and Leases	26,000
Smythesdale Business Hub Fees	25,000
Fire Hazard Eradication Fees	15,000
Northern Community Centre Fees	14,000
Community Protection Fees	10,200
Road Opening Permit Fees	10,000
Tip Fees	7,500
Other	3,600
Local Laws Infringement Fines	2,000
Animal Fees and Fines	1,600
User Total	2,646,130
Total User Fees and Charges	2,885,630

Note 5: Other Income (no change)

Other income includes interest on investments and interest on rates and charges. Interest on investments has been based on short term deposit rates ranging from 2.5% to 4.0%. The budget of \$451k comprises only 1.11% of total income. Interest on rates and charges is budgeted to be \$150k.

Expenditure

Note 6: Materials and Services (\$5.84m increase)

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 increase by \$5.84m, or 54.8% to \$16.51m.

The budget for materials and services has generally been based on 2013-14 levels. The total increase of \$5.84m primarily results from the \$6.29m contribution required for the Food Production Project in 2014-15. This is marginally offset by a decrease in expenditure in other expenses and building maintenance.

Materials and Services	\$
Food Production Project	6,292,500
Projects and Services	1,872,408
Garbage Operations	1,839,320
General Maintenance	1,665,385
Contractors and Consultants	783,380
Vehicle and Machinery	693,244
Building Maintenance	478,402
IT Operations	383,375
Utilities	341,935
Other	340,250
Telecommunications	274,000
Traffic Management	257,479
Training	226,394
Printing and Stationery	219,300
Insurance	210,600
Cleaning	173,337
Gravel Pit Operations	137,550
Community Grants Program	130,000
Debt Collection and Legal Fees	109,500
Advertising	81,400
Election	2,500
Total Materials and Services	16,512,259

Note 7: Employee Benefits (\$1.33m 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 \$1.33m, or 9.4%, to \$15.43. This increase primarily relates to the following key factors:

- Annual Enterprise Bargaining Agreement (EBA) 3.7%;
- Increase in staff numbers 5%;
- Other increases 0.7%

Department	Budget 2014-15 \$	Comprises		
		Permanent Full Time \$	Permanent Part Time \$	Casual \$
Community Services	6,010,103	2,278,214	3,212,562	519,327
Corporate Services	2,786,334	2,451,857	324,052	10,425
Executive	780,212	723,326	56,886	-
Governance	527,442	426,148	101,294	-
Assets and Amenity	5,323,440	5,065,901	257,539	-
Total	15,427,531	10,945,446	3,952,333	529,752

Department	Budget FTE	Comprises		
		Permanent Full Time	Permanent Part Time	Casual
Community Services	76.7	24.0	46.0	6.7
Corporate Services	32.1	27.0	5.0	0.1
Executive	8.7	8.0	0.7	-
Governance	4.5	3.0	1.5	-
Assets and Amenity	63.6	60.0	3.6	-
Total	185.6	122.0	56.8	6.8

Note 8: Depreciation (\$252k 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 \$252k for 2014-15 is primarily due to the increases in infrastructure (\$167k, building \$35k and furniture and equipment \$55k).

Depreciation by Class of Asset	\$
Buildings	743,819
Furniture and Equipment	354,639
Plant and Machinery	1,040,618
Infrastructure* (see below)	2,821,277
Other Structures	340,470
Gravel Pit Rehabilitation	5,000
Total Depreciation Expense	5,305,823
*Infrastructure Depreciation Comprises	
Sealed Pavements	673,655
Unsealed Pavements	336,366
Sealed Surfaces	1,393,383
Bridges and Major Culverts	262,265
Underground Drainage	45,474
Footpaths	110,134
Total Infrastructure Depreciation	2,821,277

Note 9: Finance Costs (\$98k increase)

Finance Costs relate to the interest paid on Council borrowings. The ratio of finance costs as a percentage of income indicates that only 1.10% of income is required to service debt. The increase of \$98k is primarily the result of new borrowings in 2014-15 which adds \$82k to the expense.

Note 10: Other Expenses (\$2k increase)

Other expenses consist of Councillor Allowances and both internal and external audit fees. The increase of \$2k is a combination of an increase in Councillor's Allowance and decrease in external Audit Fees.

Note 12: Net Gain on Disposal of Property, Plant and Equipment (\$125k decrease)

Proceeds from the sale of assets, less their written down value, is disclosed as a net figure in the Income Statement. The details of the net result are detailed in the table below.

Proceeds From Sale of Assets	\$
Furniture and Equipment	2,000
Plant and Machinery	111,000
Motor Vehicles	755,000
Total Proceeds from Sale of Assets	868,000
Written Down Value of Assets Sold	
Furniture and Equipment	-
Plant and Machinery	111,000
Motor Vehicles	755,000
Total Written Down Value of Assets Sold	866,000
Net Gain on Disposal	2,000

Adjusted Underlying Result

Council's budgeted surplus for 2014-15 is \$2.58m; however this 'headline' figure can be misleading. The 'adjusted underlying result' of \$66k surplus more accurately represents the true financial performance of Council in a 'normal' year.

The new regulations now prescribe the method for calculating the 'Adjusted Underlying Result'. Per the following table, it removes any non-recurrent grants used to fund capital expenditure, non-monetary asset contributions and other contributions to fund capital expenditure from the total comprehensive result.

	\$
Total Comprehensive Result	2,578,978
Non-recurrent grants used to fund capital expenditure	(1,497,892)
Non-monetary asset contributions	(550,000)
Other contributions to fund capital expenditure	(465,000)
Adjusted Underlying Surplus	66,086

Adjusted Underlying Result by Program

Sub Programme	Budget 2014-15 \$	Adjustments \$	Underlying Result \$
100 Communications and Marketing	(575,931)		(575,931)
101 Customer Service Centres	(379,268)		(379,268)
110 Governance	(855,313)		(855,313)
111 Elections	(17,382)		(17,382)
112 Meetings	(99,332)		(99,332)
113 Strategic and Service Planning	(865,975)		(865,975)
114 Emergency Management Plan and SES	(227,401)		(227,401)
115 Risk Management and OH&S	(276,348)		(276,348)
200 Economic Development	(498,486)		(498,486)
300 Land Use Planning	(874,942)	165,000	(1,039,942)
301 Building Control	(359,277)		(359,277)
303 Fire Protection	(240,539)		(240,539)
304 Environmental Management	(419,129)		(419,129)
305 Community Protection	(295,344)		(295,344)
306 Public Health	(295,106)		(295,106)
400 General Revenue	22,441,394	550,000	21,891,394
401 Property and Rating	(407,194)		(407,194)
402 Statutory Reporting and Budgeting	(392,224)		(392,224)
403 Procurement and Contract Management	(313,270)		(313,270)
404 Records Management	(260,316)		(260,316)
406 Borrowings	(447,865)		(447,865)
408 Plant Replacement	(40,144)		(40,144)
500 Maternal and Child Health	(373,015)		(373,015)
501 Children's Services	(473,257)		(473,257)
502 Aged and Disability Services	(577,872)		(577,872)
503 Community Transport	(184,870)		(184,870)
504 Community Centres	(870,268)		(870,268)
505 Health Promotion	(50,349)		(50,349)
506 Kindergartens	1,344		1,344
600 Community Development	(662,255)		(662,255)
601 Libraries	(399,030)		(399,030)
602 Arts and Culture	(207,099)		(207,099)
603 Youth Development	(424,229)		(424,229)
604 Recreation Planning	(666,497)		(666,497)
605 Recreation Construction	128,526	336,320	(207,794)
606 Recreation Infrastructure Maintenance	(2,061,214)		(2,061,214)
607 Major Projects	127,284	1,461,572	(1,334,288)
700 Sealed Roads Routine Maintenance	(1,201,810)		(1,201,810)
701 Local Roads Resealing	(1,448,285)		(1,448,285)
702 Local Roads Rehabilitation	(1,004,329)		(1,004,329)
703 Local Roads Improvements	1,922,912		1,922,912
704 Gravel Roads Routine Maintenance	(610,387)		(610,387)

Sub Programme	Budget 2014-15 \$	Adjustments \$	Underlying Result \$
705 Gravel Resheeting	(364,644)		(364,644)
706 Bridge Maintenance	(391,357)		(391,357)
707 Tree Clearing	(344,958)		(344,958)
709 Gravel Pits	(54,024)		(54,024)
710 Asset Management	(84,066)		(84,066)
717 Drainage Maintenance- Townships and Rural	(331,809)		(331,809)
718 Private Works	14,710		14,710
719 Linemarking, Guideposts and Sign	(206,578)		(206,578)
720 Street Lighting	(116,706)		(116,706)
721 Townships Maintenance	(632,204)		(632,204)
723 Bus Shelters	(7,552)		(7,552)
724 Paths and Trails	(193,613)		(193,613)
800 Garbage Collection	153,140		153,140
801 Municipal Tips	(74,493)		(74,493)
802 Litter Control	(52,774)		(52,774)
Total	2,578,978	2,512,892	66,086

4.2 ANALYSIS OF BUDGETED BALANCE SHEET

This section of the budget analyses the expected financial position of Council at the end of the 2014-15 financial year.

Note 13: Current assets (\$323k decrease)

- Cash assets will decrease by \$1.24m. This decrease reflects the increase in receivables
- Receivables will increase by \$951k
- Land held for resale relates to the remaining undeveloped land at Bakers Lane, Teesdale.

Note 14: Non-current assets (\$4.21m increase)

- The increase in non-current assets is the net result of the capital works program \$9.84m, less depreciation expense \$5.31m and disposal of assets \$866k plus the receipt of gifted assets \$550k.

Note 15: Current liabilities (\$103k increase)

- Current liabilities represent obligations Council must pay within the next year.
- The current liability for interest-bearing liabilities as at 30 June 2015 will increase by \$14k.
- The current liability for employee benefits as at 30 June 2015 represents Council's liability to pay employees annual leave and long service leave. The liability will increase by \$119k as a result of the Enterprise Bargaining Agreement, other pay rises and new staff.

Note 16: Non-current liabilities (\$1.21m increase)

- Non-current liabilities represent obligations Council must pay beyond the next year.
- Interest bearing loans and borrowings increase by \$1.24m 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.

4.3 ANALYSIS OF STATEMENT OF CHANGES IN EQUITY

Note 17: Equity (\$2.58m increase)

Total equity of \$216m 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 funds; 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	3,556,063
Committed reserves	711,298
Non-current assets less non-current liabilities	212,144,894
Total Equity	216,412,255

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) and specific levies. 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.

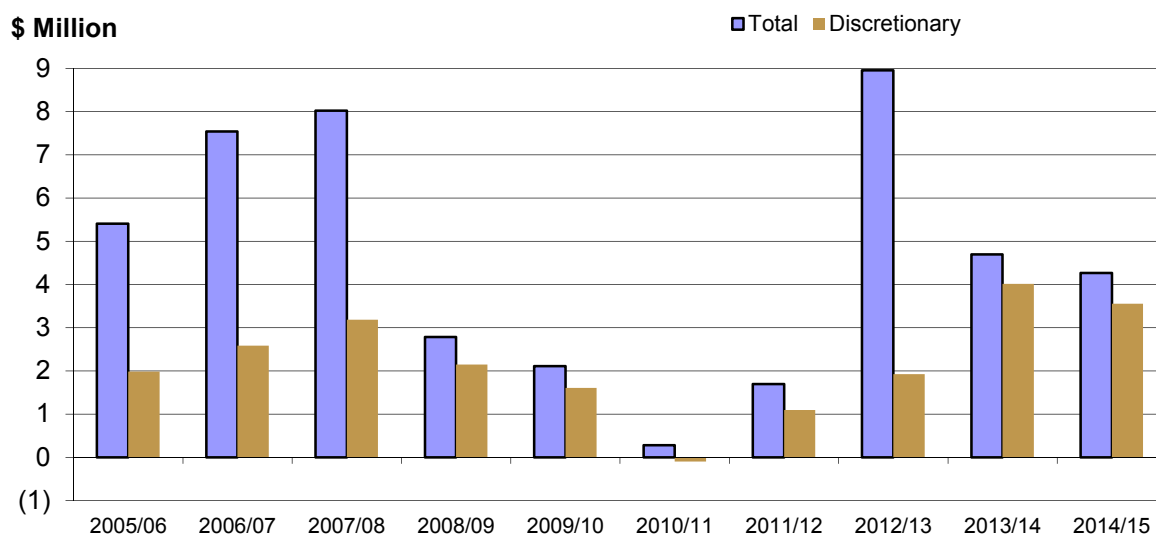
The balance of discretionary retained earnings identifies the funds received in advance from the Victorian Grants Commission (VGC) and those generated from the sale of Bakers Lane, Stage 3. This shows that without these two items, Council's discretionary balance would be in deficit by \$440K.

As at 30 June 2015, Council will have discretionary funds available of \$3.6m and \$711k in committed funds.

	Forecast Balance 1-Jul-14 \$	Net Movements \$	Final Balance 30-Jun-15 \$
Discretionary			
General Appropriations	15,098	(455,177)	(440,079)
Bakers Lane	1,378,985	-	1,378,985
VGC Grant Received in Advance	2,617,157	-	2,617,157
Sub-total Discretionary	4,011,240	(455,177)	3,556,063
Committed			
Recreational Lands	-	-	-
Profit Equalisation	99,987	-	99,987
Developer Contributions	108,311	40,000	148,311
Employee Entitlements (non-current)	464,178	(11,178)	453,000
Quarry Levy	10,000	-	10,000
Sub-total Committed	682,476	28,822	711,298
Total Retained Earnings	4,693,716	(426,355)	4,267,361
Non-Current Assets and Liabilities	209,139,561	3,005,333	212,144,894
TOTAL EQUITY	213,833,277	2,578,978	216,412,255

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

RETAINED EARNINGS 2006-2015



4.4 ANALYSIS OF BUDGETED 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 decrease by \$1.24m to \$6.12m.

Note 18: Operating activities (\$6.99m 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 \$17.97m;
- Grants of \$16.35m to fund operating expenses and capital works;
- User Fees and charges of \$2.94m;
- Contributions and recoupments of \$1.84m;
- Payments to employees \$15.32m; and
- Payments to suppliers \$18.38m

Reconciliation of Surplus to Net Cash Inflow from Operations	\$
Surplus for Period	2,578,978
Depreciation	5,305,823
Net Gain on Disposals	(2,000)
Subdivisions - Roads Handed to Council	(550,000)
Finance Costs	447,551
Decrease/(Increase) in Receivables	(914,469)
Increase/(Decrease) in Creditors and Provisions	123,017
Net Cash Inflow from Operations	6,988,900

Note 19: Investing activities (\$8.97m 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 (\$742k cash inflow)

Financing activities generally refer to borrowings used in the financing of capital projects and movements in funds held in trust.

The inflow of \$742k includes the receipt of new borrowings undertaken during the year \$2.0m, as well as the repayment of the principal component of borrowings \$781k and interest expenditure \$448k.

Restricted and unrestricted cash and investments

Cash and cash equivalents held by Council are restricted in part and not fully available for Council's operations. The budgeted cash flow statement indicates that Council is estimating at 30 June 2014 it will have cash and investments of \$6.12m, which has been restricted as shown in the following table.

	Forecast 2013-14 \$	Budget 2014-15 \$
Total Cash and Investments	7,354,036	6,116,279
Restricted cash and investments		
-Statutory Reserves	108,311	148,311
-Discretionary Reserves	574,165	562,987
Unrestricted Cash and Investments	6,671,560	5,404,981

Statutory Reserves (\$148k)

These funds must be applied for specified statutory purposes in accordance with various legislative requirements. While these funds earn interest revenues for Council, the funds are not available for other purposes. During the 2014-15 year \$140k is budgeted to be transferred to and \$100k from Statutory Reserves.

Discretionary Reserves (\$563k)

These funds are shown as discretionary reserves, although not restricted by a statutory requirement, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes. During the 2014-15 year \$35k is budgeted to be transferred to and \$46k from Discretionary Reserves. The decisions about future use of these funds has been reflected in Council's Strategic Resource Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan.

Unrestricted Cash and Investments (\$5.40m)

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

4.5 ANALYSIS OF BUDGETED STATEMENT OF CAPITAL WORKS

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 2014. 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 2014-15.

Note 21: Capital Expenditure Funding Sources

	Budget 2014-15 \$	Grants \$	Asset Sales \$	General Revenue \$	Borrowings \$
BUILDINGS					
New Asset Expenditure					
Bannockburn Customer Service Centre Extension Planning and Design	20,000	-	-	20,000	-
RDV Project 14/15	500,000	400,000	-	100,000	-
Dereel Men's Shed	70,000	70,000	-	-	-
Public Safety - Alarms Buildings	88,740	88,740	-	-	-
Woody Yaloak Female Change Facilities	240,000	70,000	-	170,000	-
RDV Project - The Well Extension	852,337	500,000	-	202,337	150,000
Meredith Early Years Mini Hub	38,000	-	-	38,000	-
Purchase of Portable 'White House'	48,000	-	-	48,000	-
Total New Asset Expenditure - Buildings	1,857,077	1,128,740	-	578,337	150,000
Renewal Asset Expenditure					
Meredith Early Years Mini Hub	2,000	-	-	2,000	-
Major Recreation Facilities Renewal	60,000	-	-	60,000	-
Total Renewal Asset Expenditure - Buildings	62,000	-	-	62,000	-
Upgrade Asset Expenditure					
Public Safety - Alarms Buildings	29,580	17,580	-	12,000	-
Total Upgrade Asset Expenditure - Buildings	29,580	17,580	-	12,000	-
TOTAL BUILDINGS	1,948,657	1,146,320	-	652,337	150,000
FURNITURE AND EQUIPMENT					
New Asset Expenditure					
Computer Hardware	16,900	-	-	16,900	-
Computer Software	6,500	-	-	6,500	-
Implement Sustainable futures of Recreation Facilities	36,740	-	-	36,740	-
Total New Asset Expenditure - Furniture and Equipment	60,140	-	-	60,140	-
Renewal Asset Expenditure					
Computer Hardware	105,100	-	2,000	103,100	-
Bannockburn Family Services Centre Upgrade	17,636	-	-	17,636	-
Upgrade to Maternal and Child Health Centres	16,795	-	-	16,795	-

	Budget 2014-15 \$	Grants \$	Asset Sales \$	General Revenue \$	Borrowings \$
Total Renewal Asset Expenditure - Furniture and Equipment	139,531	-	2,000	137,531	-
Expansion Asset Expenditure					
Computer Hardware	10,000	-	-	10,000	-
Computer Software	20,000	-	-	20,000	-
Total Expansion Asset Expenditure - Furniture and Equipment	30,000	-	-	30,000	-
TOTAL FURNITURE AND EQUIPMENT	229,671	-	2,000	227,671	-
INFRASTRUCTURE					
New Asset Expenditure					
High Street Roundabout	900,000	561,572	-	338,428	-
Somerset Estate Road Infrastructure	650,000	-	-		650,000
Paths and Trails	150,000	-	-	150,000	-
Total New Asset Expenditure - Infrastructure	1,700,000	561,572	-	488,428	650,000
Renewal Asset Expenditure					
Local Roads Resealing	800,000	-	-	800,000	-
Local Roads Improvements (Roads to Recovery)	494,417	494,417	-	-	-
Local Roads Improvements	132,500	-	-	132,500	-
Gravel Resheeting - Local Roads	230,000	-	-	230,000	-
Country Roads and Bridges Initiative	350,000	350,000	-	-	-
Fire Access Track	2,000	2,000	-	-	-
Periodic Footpath Maintenance	35,000	-	-	35,000	-
Periodic Bridge Rehabilitation	150,000	-	-	150,000	-
Total Renewal Asset Expenditure - Infrastructure	2,193,917	846,417	-	1,347,500	-
Upgrade Asset Expenditure					
Local Roads Improvements (Roads to Recovery)	494,416	494,416	-	-	-
Local Roads Improvements	132,500	-	-	132,500	-
Country Roads and Bridges Initiative	350,000	350,000	-	-	-
Total Upgrade Asset Expenditure - Infrastructure	976,916	844,416	-	132,500	-
TOTAL INFRASTRUCTURE	4,870,833	2,252,405	-	1,968,428	650,000
OTHER STRUCTURES					
New Asset Expenditure					
Bannockburn Soccer Lighting	220,000	70,000	-	150,000	-
Open Space Strategy Implementation	45,000	-	-	45,000	-
Shared Fencing	5,000	-	-	5,000	-

	Budget 2014-15 \$	Grants \$	Asset Sales \$	General Revenue \$	Borrowings \$
World Game - Bannockburn Soccer Pitch	52,000	-	-	52,000	-
Cricket Pitch Covers	22,000	-	-	22,000	-
Meredith Visitors Centre Car Park	45,000	-	-	45,000	-
Township Community Events/Tourism Billboards	6,000	-	-	6,000	-
Depot Infrastructure Upgrade	30,000	-	-	30,000	-
Total New Asset Expenditure - Other Structures	425,000	70,000	-	355,000	-
Renewal Asset Expenditure					
Refurbishment of Playgrounds	40,000	-	-	40,000	-
Resurfacing of Tennis Courts	90,000	-	-	90,000	-
Woody Yaloak Bike Park Facility	45,000	-	-	45,000	-
Public Toilet - Harrison Reserve, Enfield	10,000	-	-	10,000	-
Total Renewal Asset Expenditure - Other Structures	185,000	-	-	185,000	-
Expansion Asset Expenditure					
Woody Yaloak EC Car Park Expansion	50,000	-	-	50,000	-
Total Expansion Asset Expenditure - Other Structure	50,000	-	-	50,000	-
Upgrade Asset Expenditure					
Lethbridge Unstructured Youth Playspace	30,000	20,000		10,000	-
Total Upgrade Asset Expenditure - Other Structures	30,000	20,000	-	10,000	-
TOTAL OTHER STRUCTURES	690,000	90,000	-	600,000	-
PLANT AND MACHINERY					
Renewal Asset Expenditure					
Vehicle Purchase - Mayor	34,000	-	17,000	17,000	-
Car Changeover - Building Control	37,000	-	18,000	19,000	-
Vehicle Purchase - Community Protection (2)	78,000	-	38,000	40,000	-
Bus Changeover - Community Transport	64,000	-	15,000	49,000	-
Vehicle Purchases (26)	920,000	-	503,000	417,000	-
Ute Purchases (7)	213,000	-	111,000	102,000	-
Vehicle Purchase - Aged and Disability Services	34,000	-	18,000	16,000	-
Health Promotion Vehicle	34,000	-	18,000	16,000	-
Vehicle Purchase - Environmental Health	34,000	-	17,000	17,000	-
Caterpillar Grader (P301)	360,000	-	70,000	290,000	-
Matthews Roller (P380)	170,000	-	5,000	165,000	-
Hino 5.5t Truck (P343)	65,000	-	20,000	45,000	-

	Budget 2014-15 \$	Grants \$	Asset Sales \$	General Revenue \$	Borrowings \$
John Deere Mower (P402)	27,000	-	8,000	19,000	-
Toro Mower (P408)	27,000	-	8,000	19,000	-
Total Renewal Asset Expenditure - Plant and Machinery	2,097,000	-	866,000	1,231,000	-
TOTAL PLANT AND MACHINERY	2,097,000	-	866,000	1,231,000	-
Total	9,836,161	3,488,725	868,000	4,679,436	800,000

Note 22: Capital Renewal (\$4.48m expenditure)**Buildings (\$62k expenditure)**

- Meredith Early Years Mini Hub \$2k
- Major Recreation Facilities \$60k

Furniture and Equipment (\$140k 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 (\$2.10m expenditure)

This expenditure of \$2.10m is generally in line with Council's plant and machinery replacement schedule. The major items of plant to be changed are a grader, a roller, a truck, two mowers and Council's fleet of motor vehicles.

Infrastructure (\$2.19m expenditure)

- The Reseal Program is budgeted for \$800k; the following page contains detailed information about the planned program for the year.
- \$350k of the Country Roads and Bridges Initiative (\$700k) 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 \$133k 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 (\$185k expenditure)

- Woody Yaloak Bike Park Facility \$45k.
- Public Toilet – Harrison Reserve, Enfield \$10k.
- 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	Nine Mile Road	Napoleons	Colac Ballarat	change	615	7.3	4,490	22,523
2	Nine Mile Road	Napoleons	change	change	405	6.5	2,633	13,207
3	Nine Mile Road	Napoleons	change	change	345	6.5	2,243	11,250
4	Sussex St Service Rd	Linton	Glenelg	change	55	6.2	341	1,711
5	Sussex St Service Rd	Linton	change	change	100	3.0	300	1,505
6	Tilligs Rd	Scarsdale	change	Scarsdale Browns	915	5.6	5,124	25,706
7	Hardie St	Rokewood	south end	Aitchson St	132	6.2	818	4,106
8	Gumley Rd	Mt Mercer	Dereel Mt Mercer	change	1856	3.8	7,053	35,383
9	Maude She Oaks	Maude	Steigletz	change	970	5.6	5,432	27,251
	Lower Plains Road	Bamgamie	Laird	change	2321	3.6	8,356	41,919
10	Lower Plains Road	Bamgamie	change	change	3740	3.6	13,464	67,547
11	Lower Plains Road	Bamgamie	change	Shelford - Meredith	1455	5.6	8,148	40,877
12	Browns Rd	Scarsdale	change	Stricklands	245	3.8	931	4,671
13	Browns Rd	Scarsdale	change	Woodlands	310	6.2	1,922	9,642
14	Gilday Crt	Haddon	Greenbank	end	350	3.8	1,330	6,672
15	Stevenson Crt	Haddon	Greenbank	end	430	3.8	1,634	8,198
16	Quarry Rd	Lethbridge	Midland	change	470	6.4	3,008	15,091
17	Quarry Rd	Lethbridge	change	change	215	6.2	1,333	6,687
18	Parkers Rd	Russells Bridge	change	change	240	6.2	1,488	7,465
19	Hardies Hill Rd	Garibaldi	start	Lockyers	1010	6.0	6,060	30,402
20	Hardies Hill Rd	Garibaldi	Lockyers	McKees	1445	6.1	8,815	44,221
21	Victor St	Bannockburn	Mc Phillips	Milton	282	5.6	1,579	7,923
22	Cullinan Rd	Batesford	change	Yorkshire	310	6.6	2,046	10,264
23	Common Rd	Inverleigh	change	change	353	6.8	2,400	12,042
24	Boundary Rd	Meredith	Midland	end	3510	3.8	13,338	66,915
25	Jollys Rd	Teesdale	Teesdale - Inverleigh	Learmonth	870	3.8	3,306	16,586
26	Blackberry La	Haddon	Rill	Juniper	625	6.5	4,063	20,381
27	Sobeys Rd	Ross Creek	Blacks	Morris	1745	7.0	12,215	61,281
28	Finchs Rd	Haddon	change	Bells	1270	7.0	8,890	44,600
29	Greenbank Crt	Haddon	Wilson	end	1250	7.0	8,750	43,897
30	Meredith Shelford	Shelford	change	change	1195	7.0	8,365	41,966
31	Sutherland St	Teesdale	Barker	seal	210	7.0	1,470	7,375
32	Pioneer Ridge Rd	Meredith	change	change	690	7.0	4,830	24,231
33	Taylors Rd	Meredith	Midland	change	470	7.0	3,290	16,505
	TOTAL						159,463	800,000

Note 23: Capital Upgrade (\$1.04m expenditure)**Buildings (\$30k expenditure)**

- Public Safety – Building Alarms \$30k

Infrastructure (\$977k 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 \$133k will be funded from Council's operational funds.
- Country Roads and Bridges Initiative \$350k.

Other Structures (\$30k expenditure)

- Lethbridge Unstructured Youth Playspace \$30k

Note 24: Capital Expansion (\$80k expenditure)**Furniture and Equipment (\$30k expenditure)**

- Computer Hardware and Software \$30k

Other Structures (\$50k expenditure)

- Woody Yaloak Equestrian Centre Car Park Expansion \$50k

Note 25: New Assets (\$4.04m expenditure)**Buildings (\$1.86m expenditure)**

- Meredith Early Years Mini Hub \$38k.
- Purchase of Portable "White House" \$48k.
- Bannockburn Customer Service Centre extension planning and design \$20k.
- RDV Project 14/15 \$500k.
- Dereel Men's Shed \$70k.
- Public Safety – Building Alarms \$89k.
- Woody Yaloak Female Change Facilities \$240k.
- RDV Project – The Well Extension \$852k.

Furniture and Equipment (\$60k expenditure)

- Computer Hardware and Software \$23k.
- Implement Sustainable futures to Recreation Facilities \$37k

Infrastructure (\$1.70m expenditure)

- High Street, Bannockburn Roundabout \$900k.
- Somerset Estate Road Infrastructure \$650k.
- Paths and Trails \$150k.

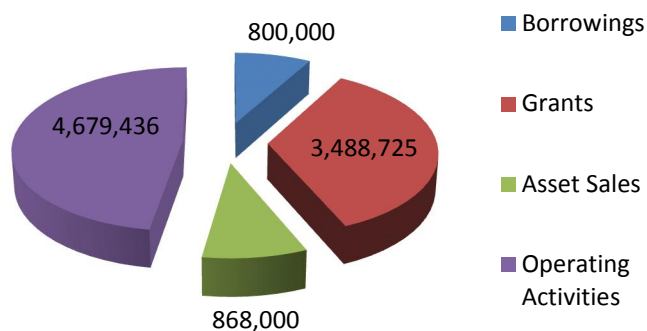
Other Structures (\$425k expenditure)

- Bannockburn Soccer Lighting \$220k.
- Open Space Strategy Implementation \$45k.
- Shared Fencing \$5k.
- World Game – Bannockburn Soccer Pitch \$52k.
- Cricket Pitch Covers \$22k.
- Meredith Visitors Centre Car Park \$45k.
- Township Community Events/Tourism Billboards \$6k.
- Depot Infrastructure Upgrade \$30k.

Movements in Non-Current Assets

	Land \$	Buildings \$	Other Structure \$	Furn and Equip \$	Plant \$	Gravel Pit \$	Infrastructure \$	Land Under Roads \$	Invest In Assoc \$	Total \$
Balance 1 July 2014 (Projected budget)	20,481,271	29,442,671	7,064,229	703,730	4,344,195	60,000	151,966,634	404,515	887,187	215,354,432
Additions	-	1,948,657	690,000	229,671	2,097,000	-	4,870,833	-	-	9,836,161
Handed to Council	-	-	-	-	-	-	550,000	-	-	550,000
WDV of Disposals	-	-	-	-	(866,000)	-	-	-	-	(866,000)
Depreciation	-	(743,819)	(340,470)	(354,639)	(1,040,618)	(5,000)	(2,821,277)	-	-	(5,305,823)
Balance 30 June 2015	20,481,271	30,647,509	7,413,759	578,762	4,534,577	55,000	154,566,190	404,515	887,187	219,568,770

Capital Expenditure Funding Sources



Borrowings

Council's Strategic Resource Plan provides for annual borrowings of \$150k for community facilities. These borrowings will assist in the extension to The Well, Smythesdale.

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	\$
Local Roads Improvements (Roads to Recovery)	988,833
Country Roads and Bridges Initiative	700,000
High Street Roundabout	561,572
RDV Project - The Well Extension	500,000
RDV Project 14-15	400,000
Public Safety – Building Alarms	106,320
Dereel Men's Shed	70,000
Woody Yaloak Female Change Facilities	70,000
Bannockburn Soccer Lighting	70,000
Lethbridge Unstructured Youth Playspace	20,000
Fire Access Track	2,000
Total Grants	3,488,725

Proceeds from the Sale of Non-Current Assets

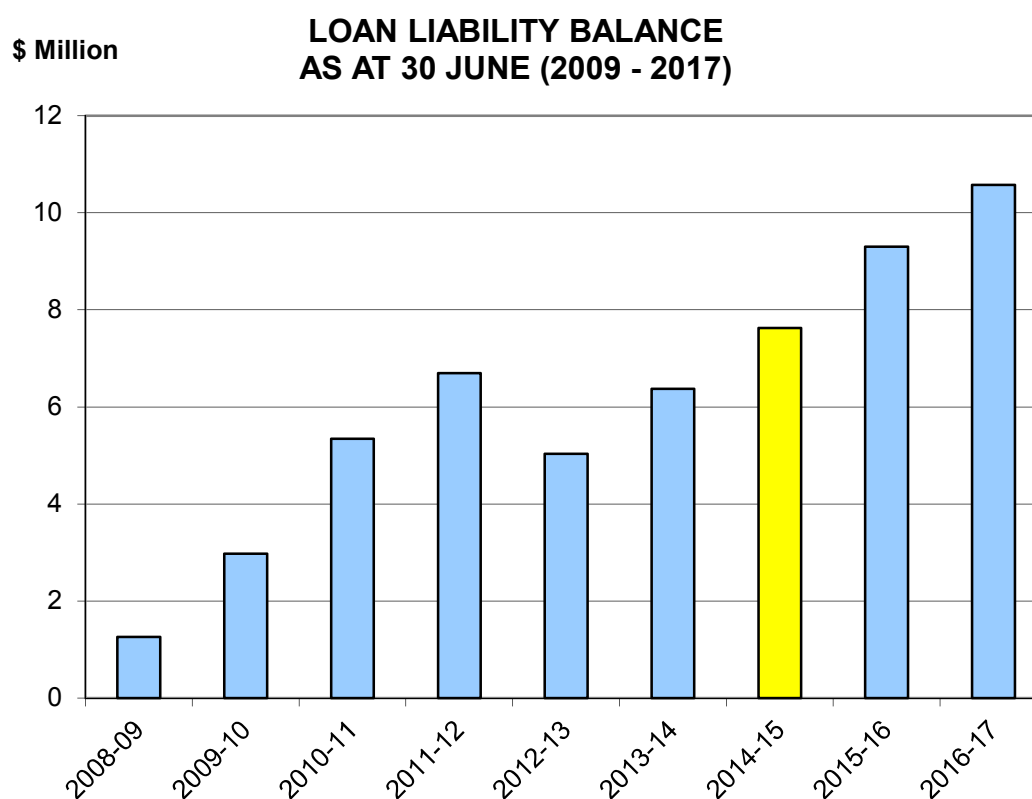
Proceeds from the sale of non-current assets totals \$947k and includes the trade-in of motor vehicles and plant items. Refer to the following page for more detailed information.

4.6 BORROWINGS

The budgeted loan liability of \$7.62m at 30 June 2015 represents 41.8% of rates and charges, which is an increase from 38% in 2013-14. 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 of \$2.03m proposed for 2014-15 are:

- \$650k for Somerset Estate Road infrastructure
- \$150k for The Well Project at Smythesdale
- \$1.23m for Golden Plains Food Production Precinct Project



Borrowing Schedule

	Loan 1 Office Extension	Loan 2 Bannockburn Family Services Centre	Loan 3 Rokewood Recreation Reserve	Loan 4 Ross Creek Multi- Purpose Facility	Loan 5 Bannockburn Cultural Centre	Loan 6 Bannockburn Recreation 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	\$92,993	\$148,613	\$30,162	\$41,762	\$276,344	\$337,754
New loans	-	-	-	-	-	-
Debt redemption	(\$67,145)	(\$107,305)	(\$21,778)	(\$30,154)	(\$38,578)	(\$47,152)
Closing Balance	\$25,848	\$41,308	\$8,384	\$11,608	\$237,766	\$290,602

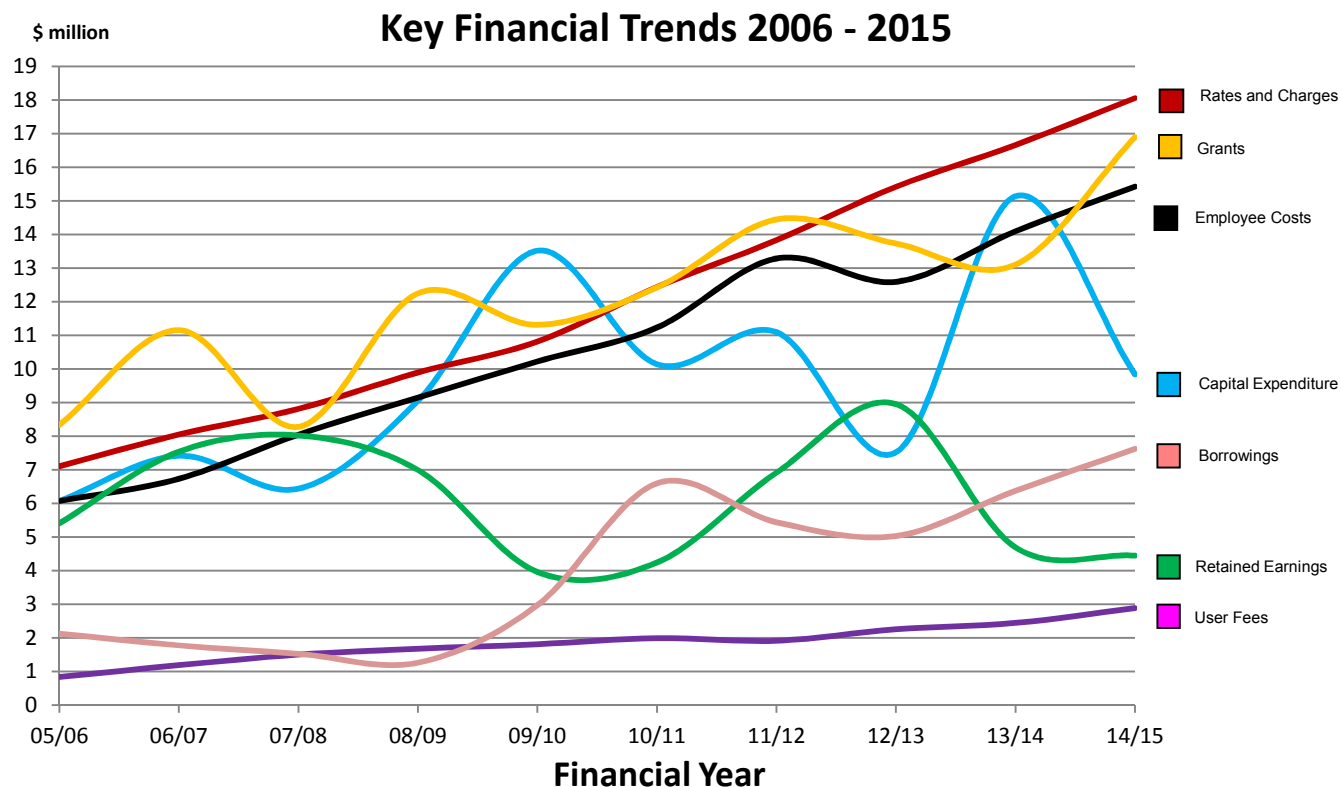
	Loan 7 Bannockburn Recreation Precinct Development	Loan 8 Bannockburn Recreation Precinct Development	Loan 9 Parkers Road Bridge, etc	Loan 10 Woody Yaloak Eques	Loan 11 LASF DB Plan Contribution	Loan 12 Haddon Recreation Upgrade
Lender	LGFV*	NAB	NAB	ANZ	LGFV*	LGFV*
Draw-down date	Jul-10	Dec-10	Dec-11	Dec-12	Jul-13	Dec-13
Loan term	25 years	10 years	10 years	10 years	10 years	10 years
Interest rate	5.50%	7.74%	6.65%	5.99%	5.50%	5.50%
Opening Balance	\$2,545,037	\$513,528	\$404,188	\$127,500	\$1,713,129	\$144,853
New loans	-	-	-	-	-	-
Debt redemption	(\$66,289)	(\$63,369)	(\$43,019)	(\$15,000)	(\$153,266)	(\$10,839)
Closing Balance	\$2,478,748	\$450,159	\$361,169	\$112,500	\$1,559,863	\$134,014

	Loan 13 GP Food Production Precinct	Loan 14 Somerset Estate and The Well
Lender	LGFV*	LGFV*
Draw-down date	Jul-14	Dec-14
Loan term	10 years	10 years
Interest rate	5.50%	5.50%
Opening Balance	-	-
New loans	\$1,230,000	\$800,000
Debt redemption	(\$86,794)	(\$30,440)
Closing Balance	\$1,143,206	\$769,560

*LGFV – The Local Government Funding Vehicle is a project the MAV has undertaken on behalf of all Victorian Councils. It is expected to provide significant savings to the sector by raising funds via the Bond market.

	2013-14 \$	2014-15 \$
Total Amount Borrowed as at 30 June of the Prior Year	5,033,279	6,375,680
Total Amount to be Borrowed	1,748,634	2,030,000
Total Amount projected to be redeemed	(406,233)	(780,945)
Total Amount Proposed to be Borrowed as at 30 June	6,375,680	7,624,735

4.7 KEY FINANCIAL TRENDS 2006-2015



Analysis of Trends

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

Capital Expenditure / Grants

Historically, Council's capital expenditure is closely correlated with grant revenue, although 14-15 budget shows a divergence due to the \$5.1m grant relating to an operating contribution for the Food Production Precinct Project. This reflects Council's success in attracting non-recurrent grants to help fund capital expenditure.

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 generally reduced (excluding the \$5.1m grant relating to the Food Production Precinct).

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 2014-15 due to the need to fund Council's contribution to the Food Production Precinct Project and the infrastructure in Somerset Estate, surrounding the Bannockburn Recreation Precinct.

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 incomes 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.

5.2 FINANCIAL PERFORMANCE INDICATORS

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

Indicator	Measure	Note	Forecast 2013-14	Budget 2014-15	SRP Projections		Trend +/o/-
Operating position					2015-16	2016-17	
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	4.3%	0.2%	3.1%	6.9%	+
Liquidity							
Working Capital	Current assets / current liabilities	2	193.8%	183.6%	123.3%	147.7%	-
Unrestricted cash	Unrestricted cash / current liabilities		133.4%	105.9%	32.9%	72.6%	-
Obligations							
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	38.3%	42.2%	45.9%	47.9%	-
Loans and borrowings	Interest and principal repayments / rate revenue		6.1%	6.8%	5.6%	5.4%	+
Indebtedness	Non-current liabilities / own source revenue		29.9%	32.8%	37.1%	37.1%	-
Asset renewal	Asset renewal expenditure / depreciation	4	98.4%	88.2%	75.7%	74.1%	-
Stability							
Rates concentration	Rate revenue / adjusted underlying revenue	5	52.4%	47.5%	60.5%	60.8%	+
Rates effort	Rate revenue / property values (CIV)		0.5%	0.5%	0.5%	0.5%	o
Efficiency							
Expenditure level	Total expenditure / no. of assessments		\$2,981	\$3,682	\$2,871	\$3,010	o
Revenue level	Residential rate revenue / No. of residential assessments		\$1,531	\$1,647	\$1,767	\$1,872	+
Workforce turnover	No. of resignations and terminations / average no. of staff		13.0%	13.0%	13.0%	13.0%	o

Key to Forecast Trend:

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

NOTES TO INDICATORS

1 Adjusted underlying result – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Improvement in financial performance is expected over the period of the plan.

2 Working Capital – The proportion of current liabilities represented by current assets. Although, working capital is forecast to decrease slightly in 2014-15 and in subsequent years of the plan, the balance remains strong.

3 Debt compared to rates - Trend indicates Council's is increasing its level of debt against its annual rate revenue. These borrowings primarily relate to the funding of the Food Production Precinct in Lethbridge, new road network infrastructure and new office accommodation. Borrowing for these projects enables council to spread the cost of these projects over future generations of ratepayers.

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

5 Rates concentration - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will become less reliant on government funding and increase its sustainability by increasing its levels of own sourced income.

5.3 NON-FINANCIAL RESOURCES

In addition to the financial resources to be consumed over the planning period, Council will also consume non-financial resources, in particular human resources. A summary of Council's anticipated human resources requirements for the 2014-15 year is shown below and further detail is included in Note 7 of this budget.

Indicator	Forecast	Budget	SRP Projections	
	2013-14	2014-15	2015-16	2016-17
Employee Costs ('000)				
- Operating	14,098	15,428	15,753	16,728
- Capital	-	-	-	-
Total	14,098	15,428	15,753	16,728
Employee Numbers (EFT)	180	186	182	185

5.4 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 income 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 44.81% of income, compared to a projected state average in 2013-14 of 60%;
- 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 and Charges per assessment

Year	Average Rates and 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	7.36%	51%	58%
2012-13	\$ 1,523	22	8.64%	46%	60%
2013-14	\$ 1,629	33	6.92%	48%	64%
2014-15	\$ 1,740	33	6.80%	45%	60%

* 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.

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 was introduced and applies 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 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) is collected by Council on behalf of the State government, to fund the operations of the MFB and CFA, hence Council does not recognise any income 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.

5.5 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 and Trails Strategy
- Youth Development Strategy

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

CORPORATE SERVICES

- Annual Budget
- Ten Year Plan
- Internal Audit Plan
- Municipal Emergency Management Plan
- Rating Strategy
- ICT Strategic Plan
- GIS Strategy
- Procurement 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
- Domestic Animal Management Plan
- Heritage Study (Stage 2)
- South East Land Use Planning Review
- Bruces Creek Master Plan, Bannockburn
- Urban Design Frameworks – Bannockburn; Smythesdale; Inverleigh; Rokewood, Corindhap, Dereel; Batesford
- Environment Strategy
- Town Place Plans
- Municipal Fire Management Plan
- Rural Land Use Strategy
- Residential Land Supply Plan

WORKS

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

6 APPENDICES

6.1 RATES AND CHARGES STATUTORY DISCLOSURES

	2013-14 Budget	2014-15 Budget	Change	Change
Rates and Charges Revenue	\$	\$	\$	%
Residential Improved	1,327,870	1,370,800	42,930	3.23
Residential Improved (Growth Area)	6,543,375	7,310,073	766,698	11.72
Business, Industrial and Commercial	30,774	31,384	610	1.98
Business, Industrial and Commercial (Growth Area)	187,881	192,082	4,201	2.24
Farm Land	3,005,057	3,068,069	63,012	2.10
Farm Land (Growth Area)	153,804	161,011	7,207	4.69
Non Farm Vacant Land	194,913	274,211	79,298	40.68
Non Farm Vacant land (Growth Area)	1,167,605	1,296,307	128,701	11.02
Vacant land Non-Developable	140,600	110,873	(29,727)	(21.14)
Vacant Land Non-Developable (Growth Area)	14,209	15,454	1,245	8.76
Municipal Charge	1,939,800	2,198,700	258,900	13.35
Garbage Charge - Domestic	1,588,650	1,678,854	90,204	5.68
State Landfill Levy Charge	196,690	237,646	40,956	20.82
Total Rates and Charges to be Raised	16,491,228	17,945,464	1,454,236	8.82
Number of Assessments				%
Residential Improved	1,174	1,166	(8)	(0.68)
Residential Improved (Growth Area)	5,588	5,829	241	4.31
Business, Industrial and Commercial	31	30	(1)	(3.23)
Business, Industrial and Commercial (Growth Area)	163	171	8	4.91
Farm Land	1,273	1,285	12	0.94
Farm Land (Growth Area)	90	83	(7)	(7.78)
Non Farm Vacant Land	179	229	50	27.93
Non Farm Vacant land (Growth Area)	1,368	1,217	(151)	(11.04)
Vacant Land Non-Developable	323	265	(58)	(17.96)
Vacant Land Non-Developable (Growth Area)	28	29	1	3.57
Total Rateable Properties	10,217	10,304	87	0.85
The Basis of Valuation	\$	\$	\$	%
Residential Improved	376,487,571	400,146,000	-	6.28
Residential Improved (Growth Area)	1,755,347,714	2,018,981,500	-	15.02
Business, Industrial and Commercial	8,725,286	9,161,290	-	5.00
Business, Industrial and Commercial (Growth Area)	50,401,571	53,051,500	-	5.26
Farm Land	946,685,000	995,101,000	-	5.11
Farm Land (Growth Area)	45,567,857	49,112,500	-	7.78
Non Farm Vacant Land	27,631,571	40,022,000	-	44.84
Non Farm Vacant land (Growth Area)	160,930,857	183,975,570	-	14.32
Vacant land Non-Developable	39,863,857	32,364,500	-	(18.81)
Vacant Land Non-Developable (Growth Area)	3,811,500	4,268,000	-	11.98
Total Valuation of Rateable Properties	3,415,452,786	3,786,183,860		10.85

	2013-14 Budget	2014-15 Budget	Change	Change
Cents in the \$				
Residential Improved	0.3527	0.3426	(0.0101)	(2.87)
Residential Improved (Growth Area)	0.3728	0.3621	(0.0107)	(2.87)
Business, Industrial and Commercial	0.3527	0.3426	(0.0101)	(2.87)
Business, Industrial and Commercial (Growth Area)	0.3728	0.3621	(0.0107)	(2.87)
Farm Land	0.3174	0.3083	(0.0091)	(2.87)
Farm Land (Growth Area)	0.3375	0.3278	(0.0097)	(2.87)
Non Farm Vacant Land	0.7054	0.6851	(0.0202)	(2.87)
Non Farm Vacant land (Growth Area)	0.7255	0.7046	(0.0209)	(2.88)
Vacant Land Non-Developable	0.3527	0.3426	(0.0101)	(2.87)
Vacant Land Non-Developable (Growth Area)	0.3728	0.3621	(0.0107)	(2.87)
Charges Per Tenement	\$	\$	\$	%
Municipal Charge	200	225	25	12.50
Annual Service (Garbage) Charge	210	219	9	4.29
Annual Service (State Landfill Levy) Charge	26	31	5	19.23

Declaration of Rates and Charges

Recommendation

1. Amount Intended to be Raised

An amount of \$17,945,464 (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	\$13,830,264
Municipal Charge	\$2,198,700
Annual Service (Garbage) Charge	\$1,678,854
Annual Service (State Landfill Levy) Charge	\$237,646

2. General Rates

- 2.1. A general rate be declared in respect of the 2014-15 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 and 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 and Commercial (Growth Area).
 - 2.3.4. Business, Industrial and 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 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 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	0.3426 cents in the dollar of Capital Improved Value
Residential Improved (Growth Area)	0.3621 cents in the dollar of Capital Improved Value
Business, Industrial and Commercial	0.3426 cents in the dollar of Capital Improved Value
Business, Industrial and Commercial (Growth Area)	0.3621 cents in the dollar of Capital Improved Value
Farm Land	0.3083 cents in the dollar of Capital Improved Value
Farm Land (Growth Area)	0.3278 cents in the dollar of Capital Improved Value
Non Farm Vacant Land	0.6851 cents in the dollar of Capital Improved Value
Non Farm Vacant Land (Growth Area)	0.7046 cents in the dollar of Capital Improved Value
Vacant Land Non Developable	0.3426 cents in the dollar of Capital Improved Value
Vacant Land Non Developable (Growth Area)	0.3621 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 2014-15 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 \$225 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 2014-15 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 \$219 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 2014-15 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 \$31 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 2014-15 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 2014-15 Financial Year.

Business, Industrial and 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 2014-15 Financial Year.

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

To enable more resources to be devoted to strategic planning of Business, Industrial and Commercial (Growth Area) (including planning for the infrastructure and community needs of those operating businesses on Business, Industrial and 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 2014-15 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 2014-15 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 2014-15 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.

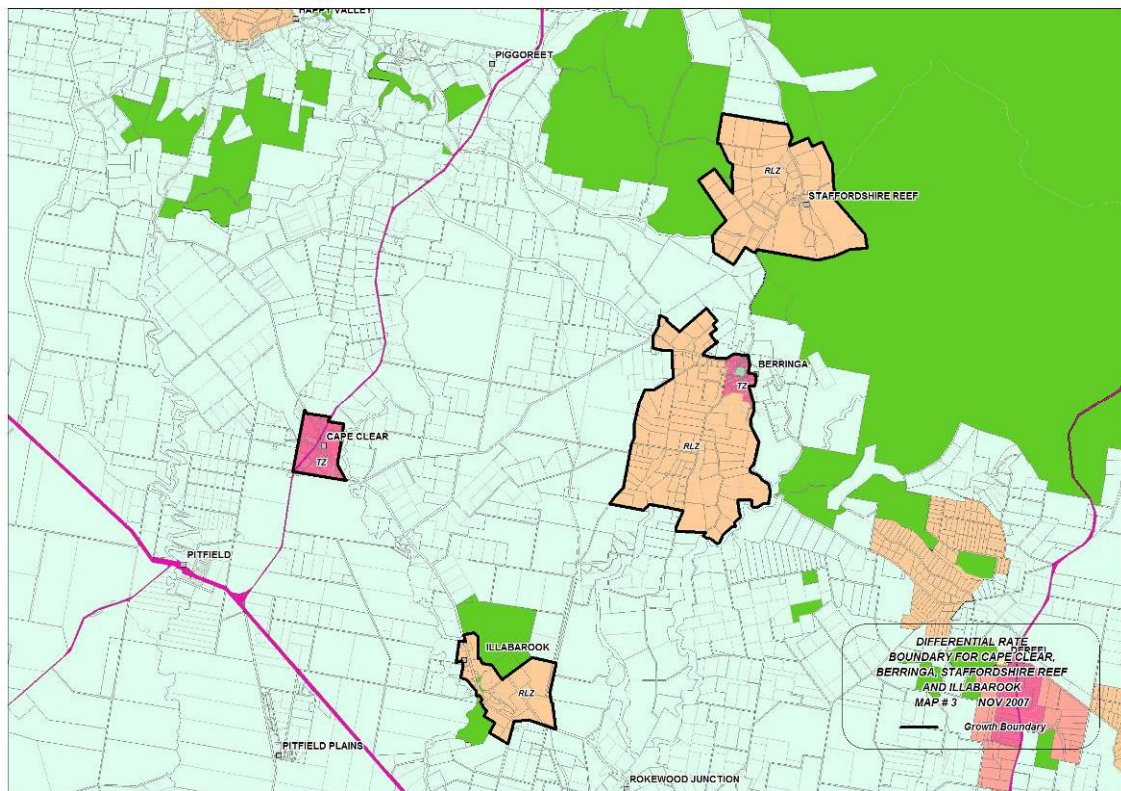
Planning Scheme Zoning:

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

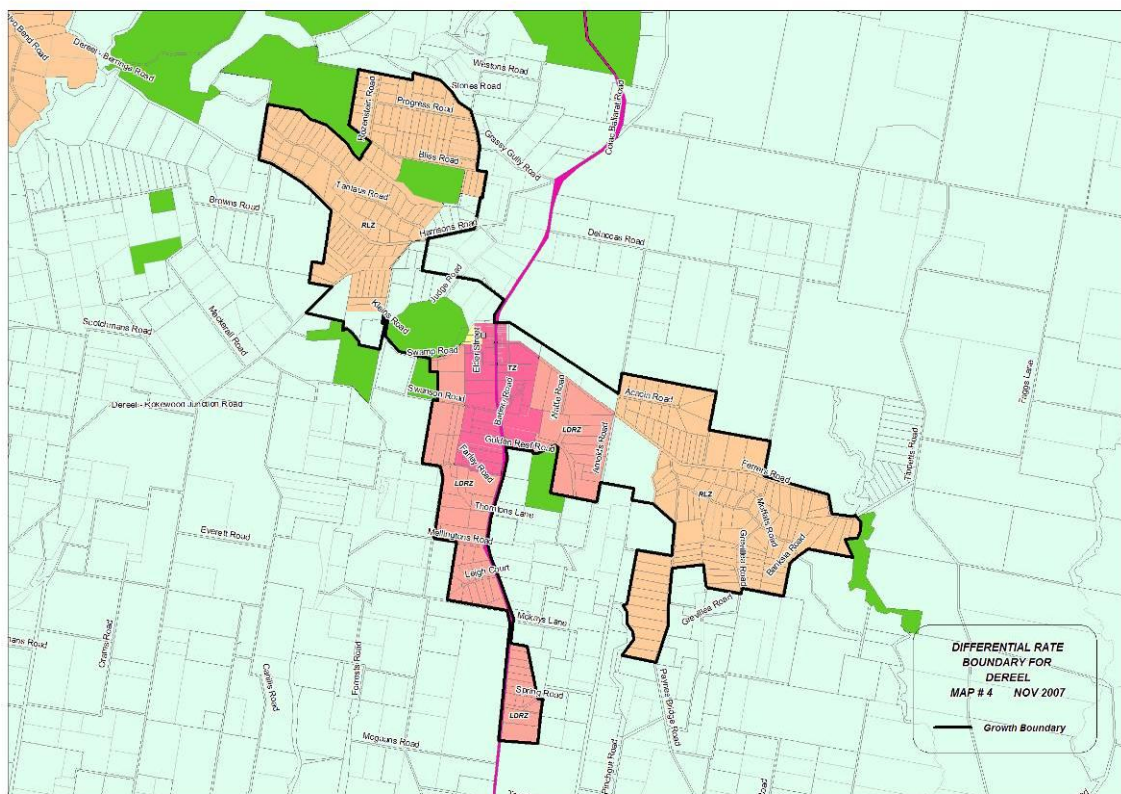
Map of Bannockburn showing differential rate boundaries for 2007. The map includes various colored zones: R1Z (pink), FZ (Future R1Z) (light blue), LDRZ (orange), and FZ (Future R1Z) (green). A thick magenta line represents the growth boundary. Numerous streets are labeled, including Stevenson Road, Wainak Drive, Lorraine Road, Kelly Road, and others. A legend in the bottom right corner indicates 'DIFFERENTIAL RATE BOUNDARY FOR BANNOCKBURN MAP # 1 NOV 2007' and shows a line for 'Growth Boundary'.

Map of Batesford showing differential rate boundaries for November 2007. The map includes various colored zones: LDRZ (red), FZ (pink), and a yellow zone. Major roads like Midland Highway, Brylcreaf Road, and Fairview-Glenagallo Road are shown. A legend in the bottom right corner indicates the Growth Boundary and the map title: "DIFFERENTIAL RATE BOUNDARY FOR BATESFORD MAP # 2 NOV 2007".

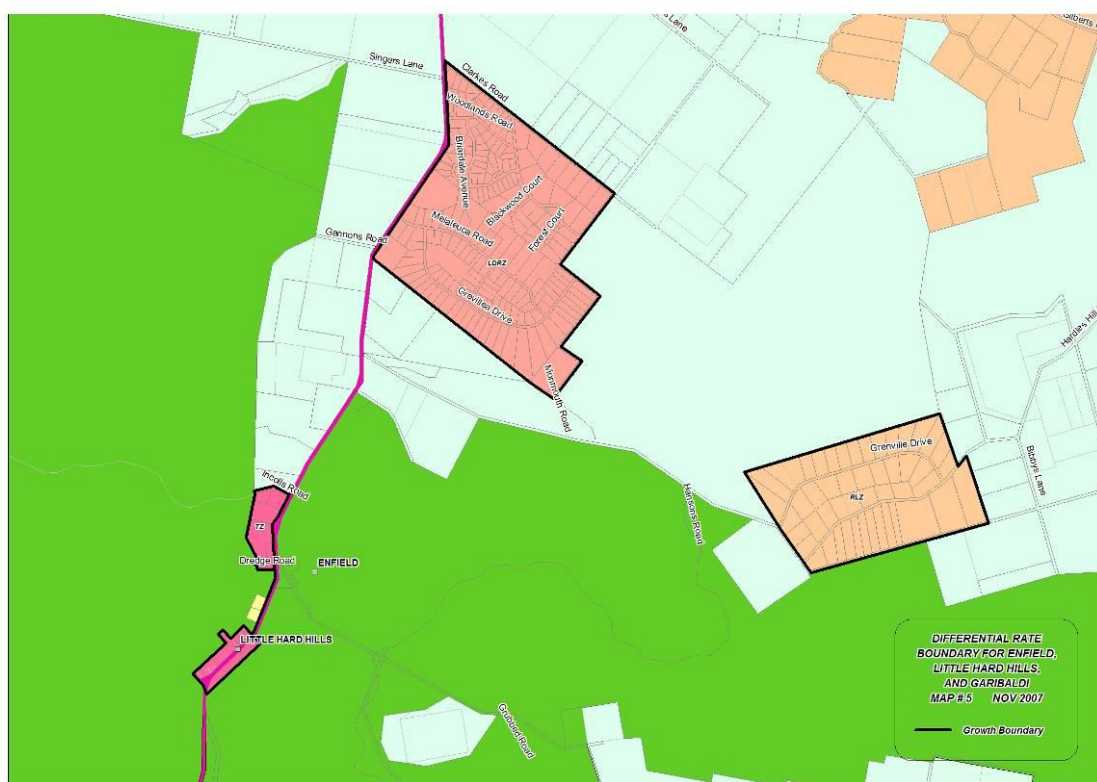
Berringa, Cape Clear, Staffordshire Reef and Illabarook Differential Rate Area



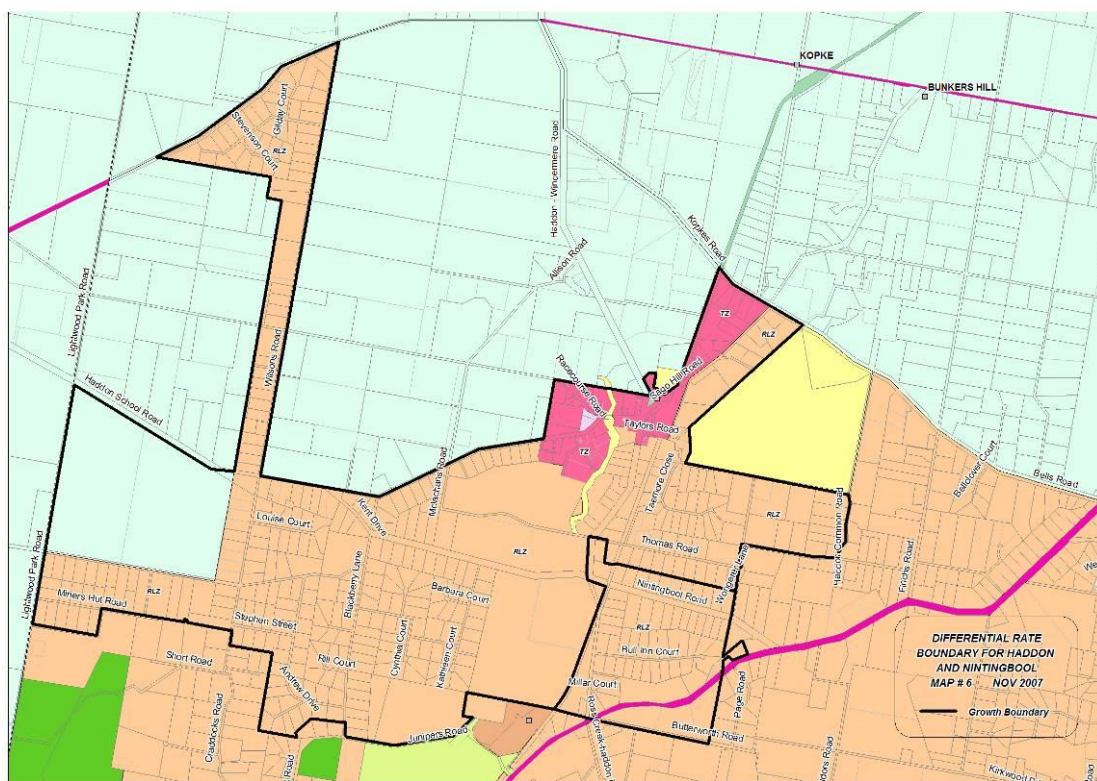
Dereel Differential Rate Area



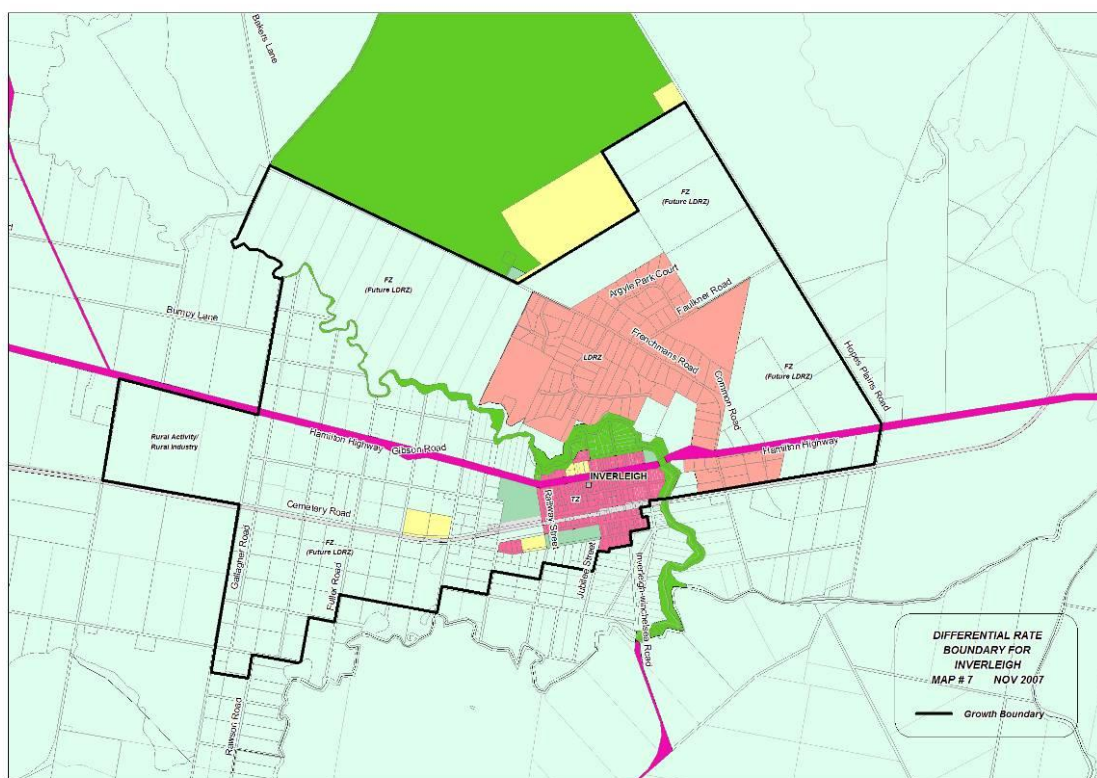
Enfield, Little Hard Hills and Garibaldi Differential Rate Area



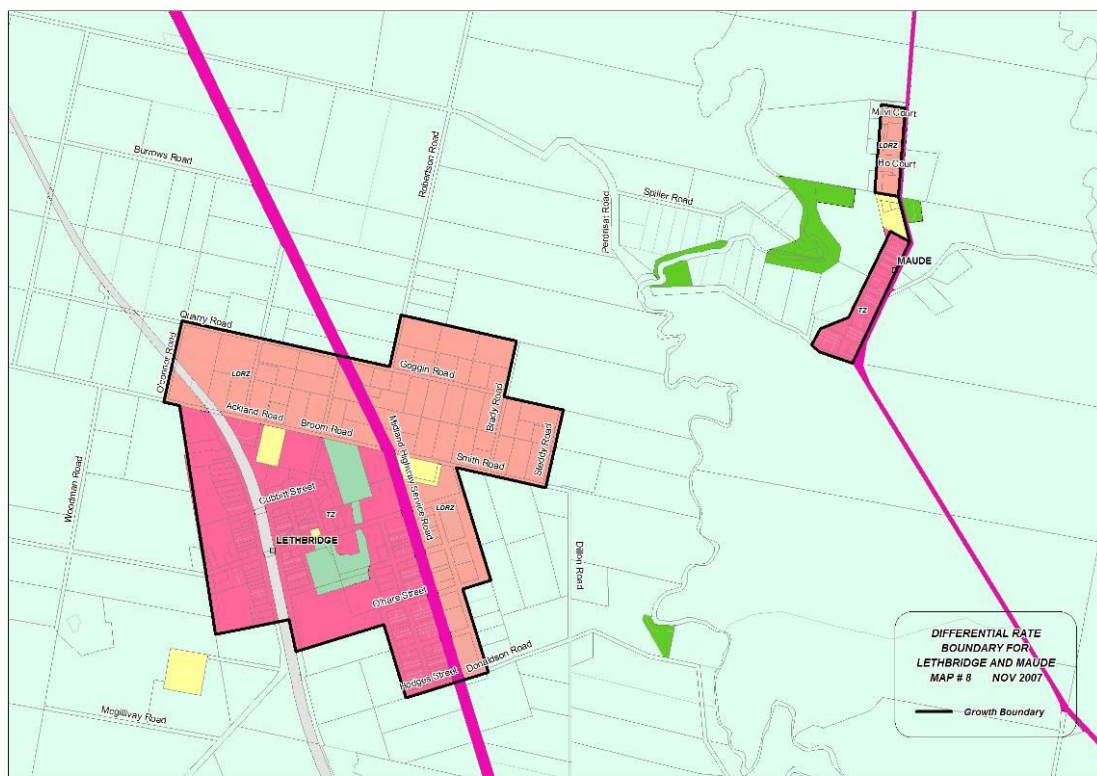
Haddon and Nintingbool Differential Rate Area



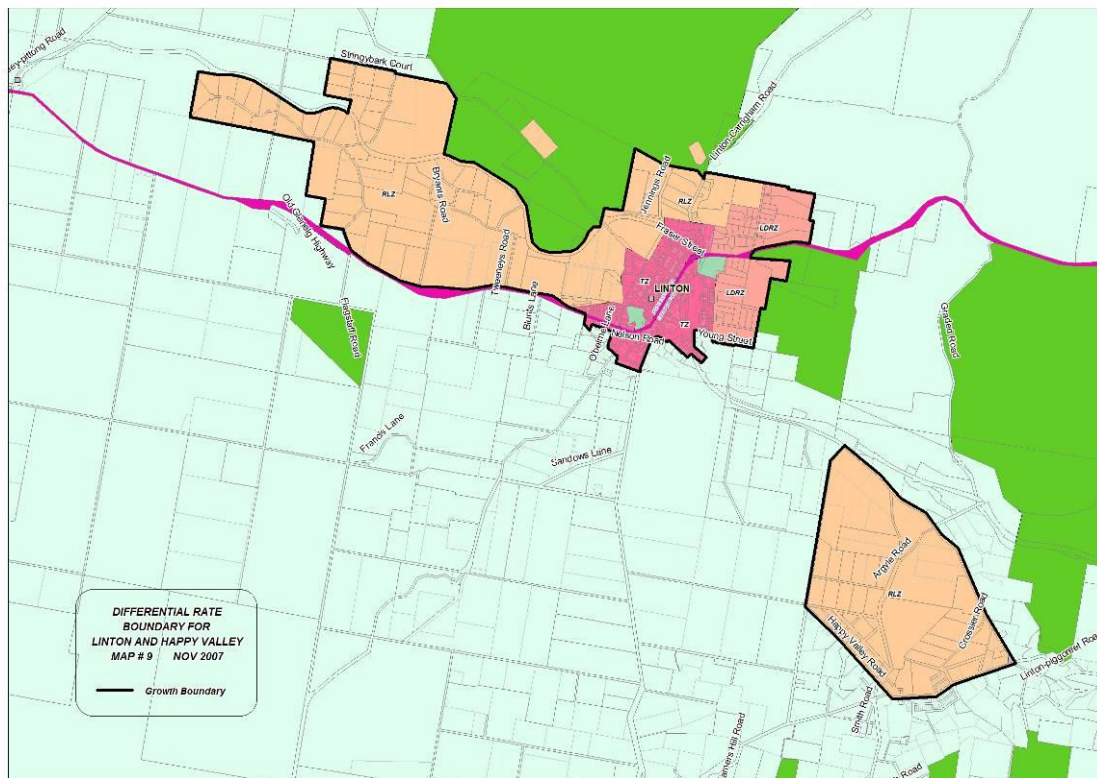
Inverleigh Differential Rate Area



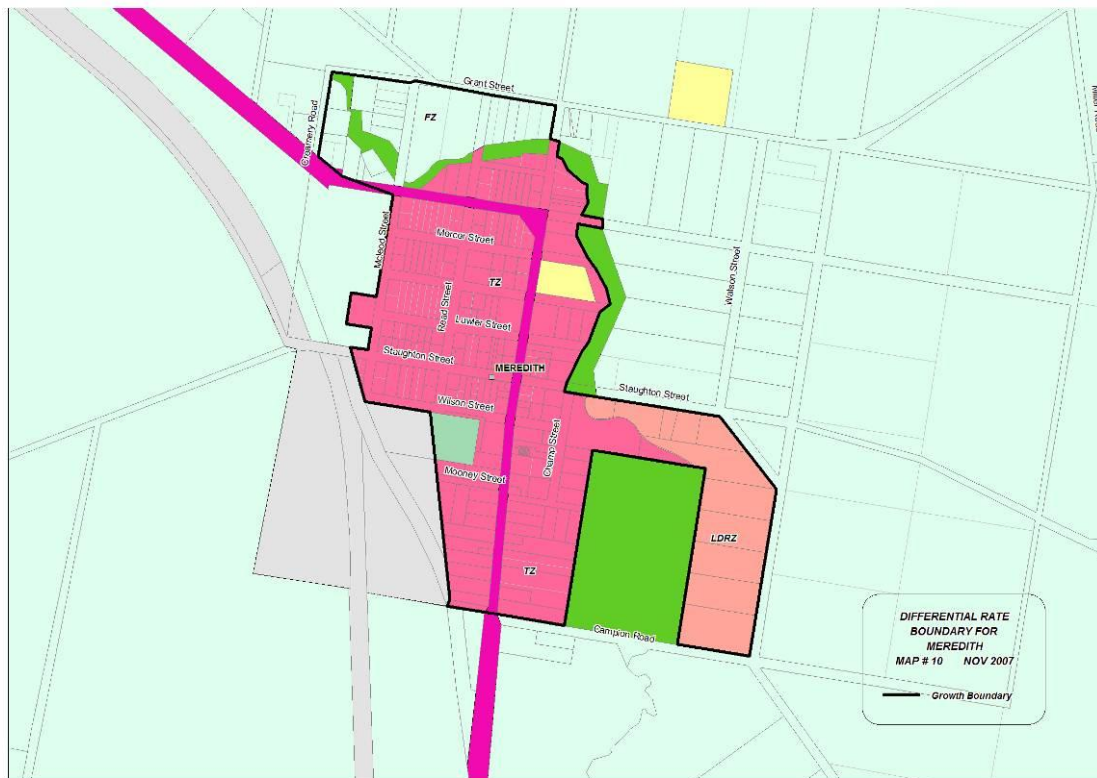
Lethbridge and Maude Differential Rate Area



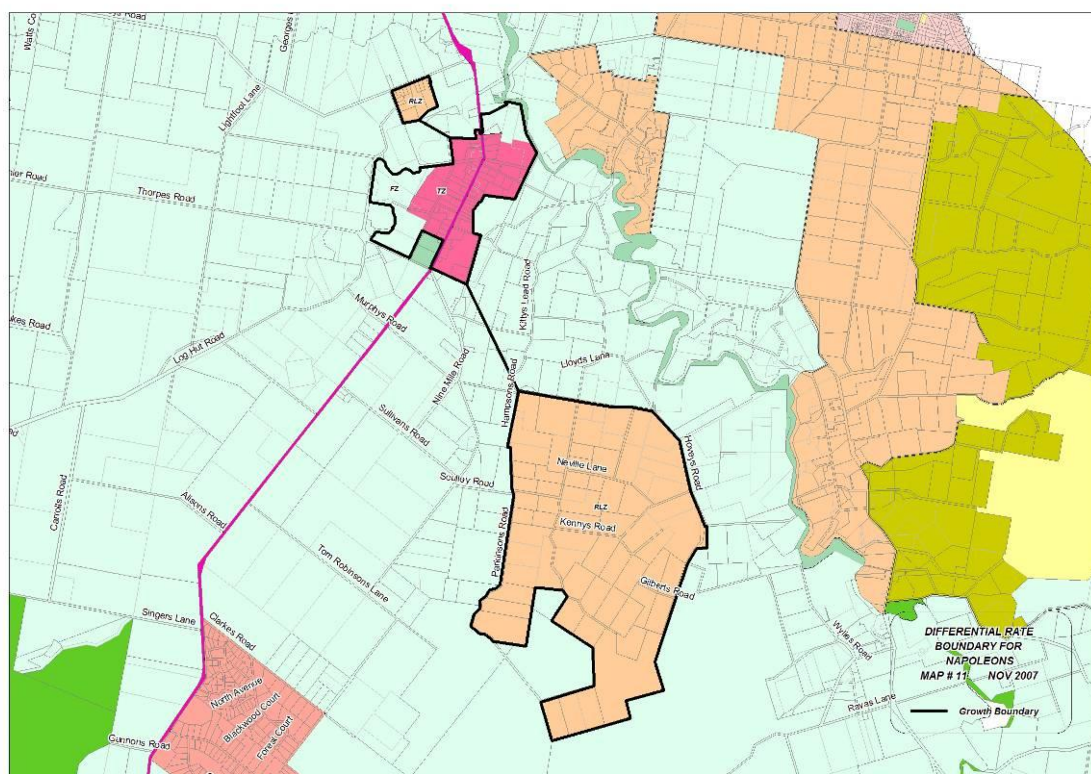
Linton and Happy Valley Differential Rate Area



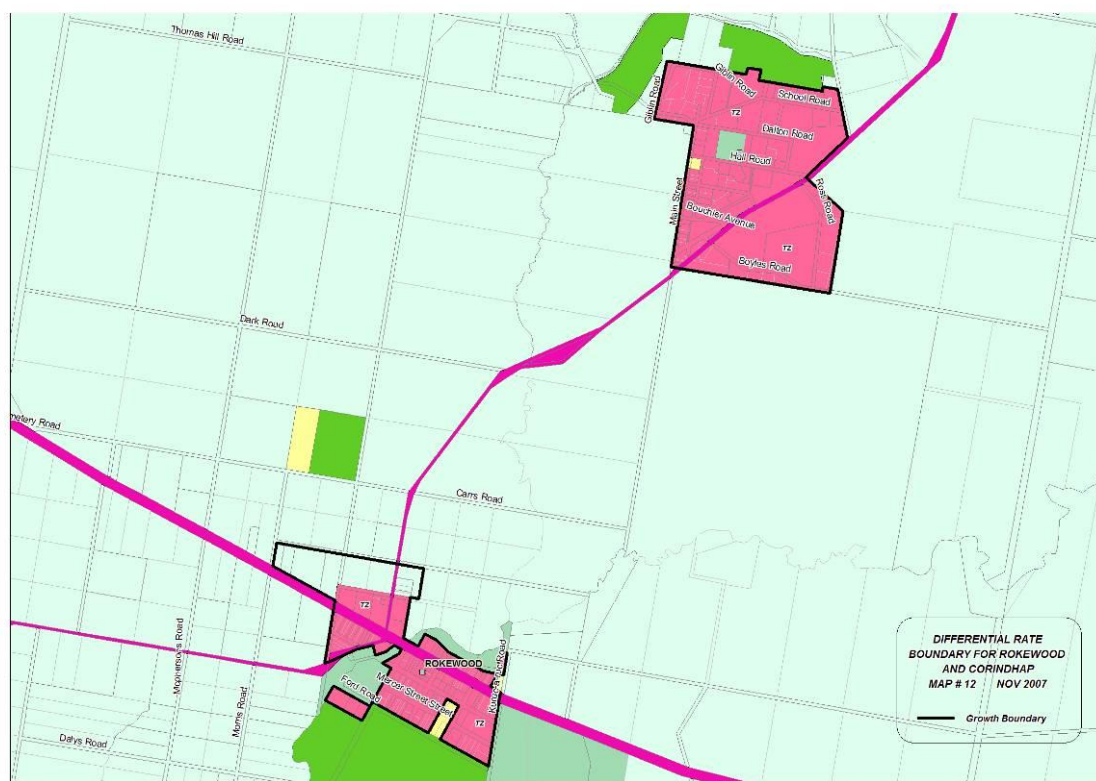
Meredith Differential Rate Area



Napoleons Differential Rate Area



Rokewood and Corindhap Differential Rate Area



DIFFERENTIAL RATE BOUNDARY FOR ROSS CREEK AND CAMBRIAN HILL
MAP # 13 NOV 2007

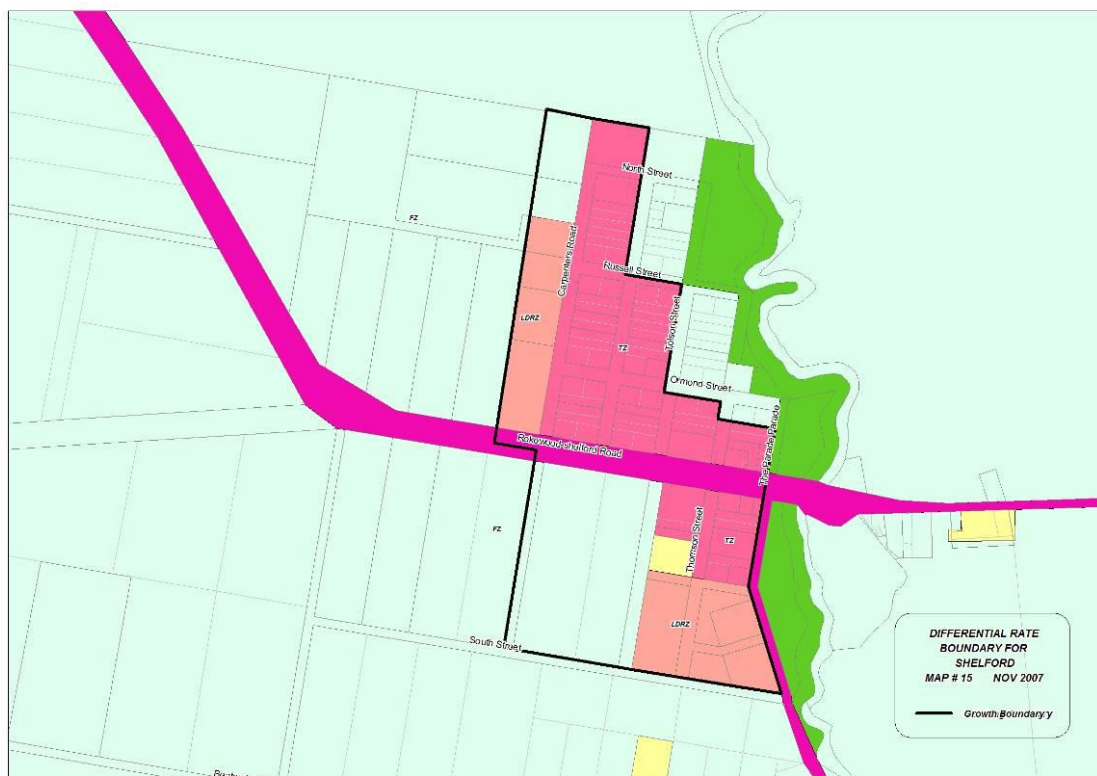
— Growth Boundary

DIFFERENTIAL RATE BOUNDARY FOR SCARSDALE

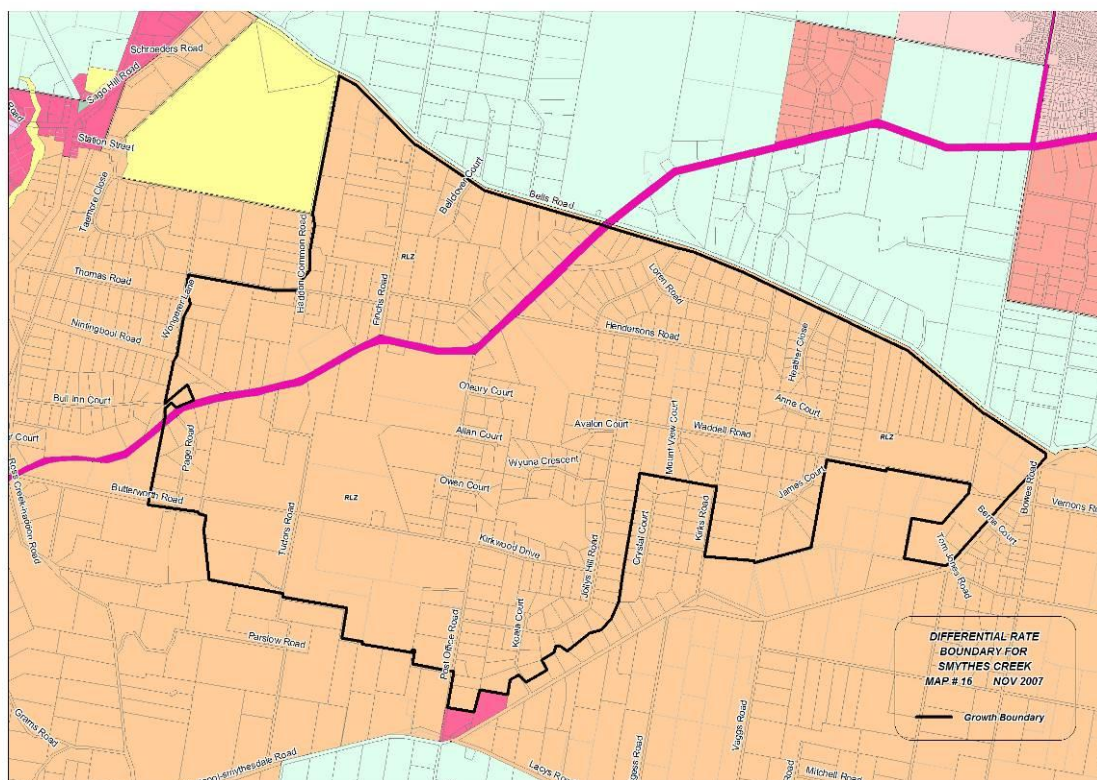
MAP #14 NOV 2007

— Growth Boundary

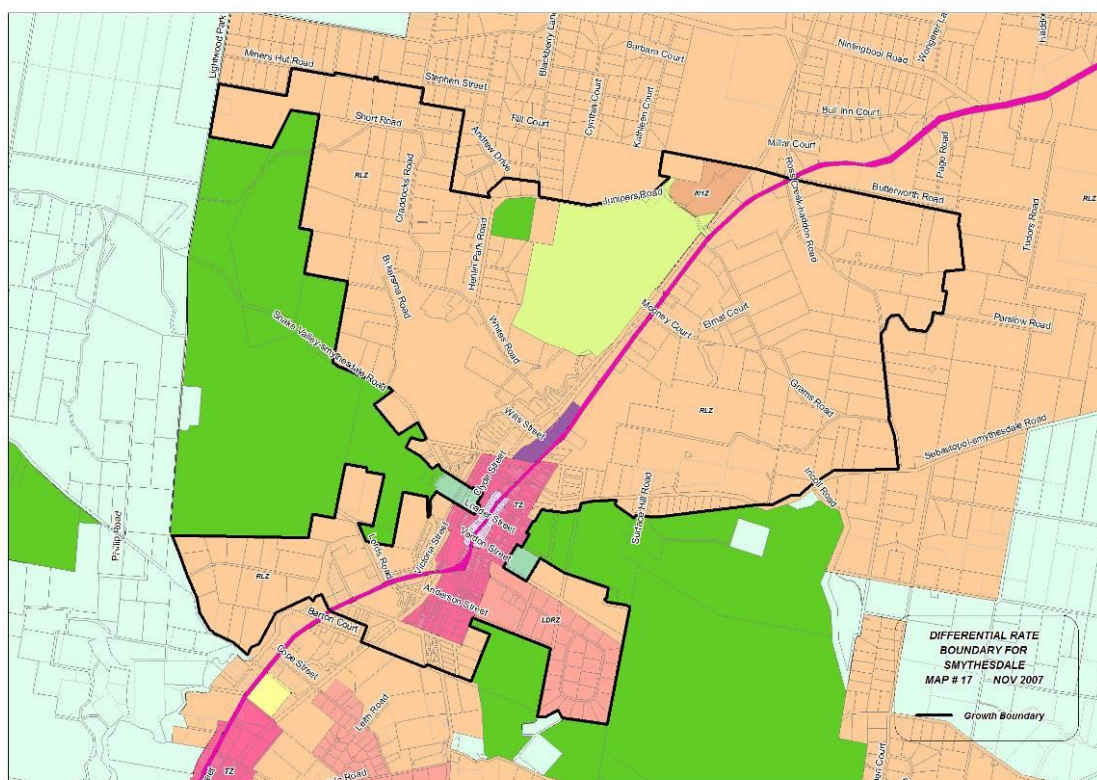
Shelford Differential Rate Area



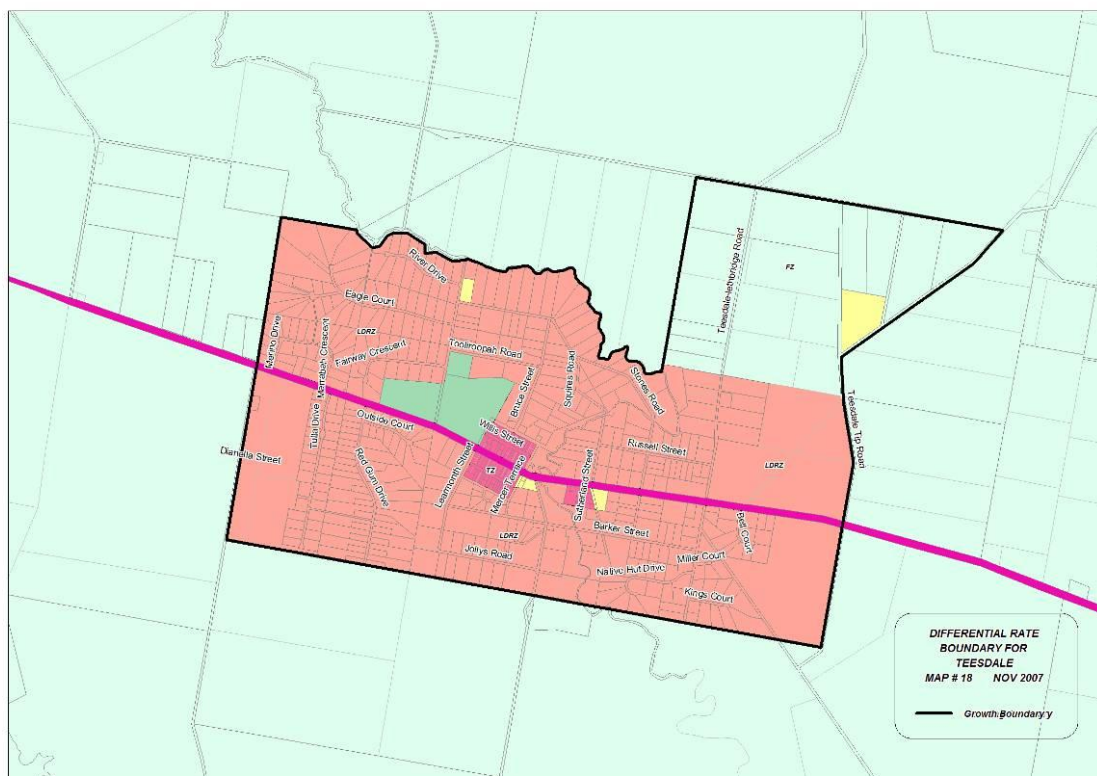
Smythes Creek Differential Rate Area



Smythesdale Differential Rate Area



Teesdale Differential Rate Area



6.2 FEES AND CHARGES

Fee #	G/L	Description	GST	2014-15 Fee Incl. GST \$
		Note 1: Fees shown in red are set by Statute and are subject to change. These fees were current as at 21-Mar-14.		
		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	31+cost
3	30582	Trespass Sheep (Tillage Land)	Not Taxable	31+cost
4	30582	Trespass Sheep (Non Tillage Land)	Not Taxable	14+cost
5	30582	Trespass Goat (Tillage Land)	Not Taxable	61+cost
6	30582	Trespass Goat (Non Tillage Land)	Not Taxable	32+cost
7	30582	Trespass Pig (Tillage Land)	Not Taxable	61+cost
8	30582	Trespass Pig (Non Tillage Land)	Not Taxable	32+cost
9	30582	Trespass Cattle (Non Tillage Land)	Not Taxable	32+cost
10	30582	Stallion, Bull, Ram, Boar (add to Trespass)	Not Taxable	154+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	32+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
27	30580	Failure to comply with requirement to muzzle or effectively control a menacing dog.	Not Taxable	282.00

Fee #	G/L	Description	GST	2014-15 Fee Incl. GST \$
		Animal Offences (cont.)		
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 hours 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 hours 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 hours 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 hours 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 hours 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 hours 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 hours 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 hours 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 hours 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 hours 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 hours 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 hours 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	2014-15 Fee Incl. GST \$
		Animal Offences (cont.)		
51	30580	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	117.00
53	30578	Discounted registration	Not Taxable	40.00
54	30578	Domestic animal businesses - Licence to operate breeding establishment	Not Taxable	169.00
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	51.00
		Building Permits		
		Government Levy		
58	845	Building permit per \$1,000	Not Taxable	1.28/\$1,000
		Note: Applicable to all works over \$10,000		
		New Dwellings and Additions, Alterations – Classification 1a		
		Registered Builder		
59	30172	Up to \$50,000	Not Taxable	1,530
60	30172	\$50,000 to \$100,000	Not Taxable	2,010
61	30172	\$100,001 to \$250,000	Not Taxable	2,520
62	30172	\$250,001 to \$500,000	Not Taxable	3,240
63	30172	\$500,000 +	Not Taxable	POA
		Owner Builder		
64	30172	Up to \$50,000	Not Taxable	1,770
65	30172	\$50,000 to \$100,000	Not Taxable	2,275
66	30172	\$100,001 to \$250,000	Not Taxable	2,810
67	30172	\$250,001 to \$500,000	Not Taxable	3,840
68	30172	\$500,000 +	Not Taxable	POA
		Other Building Works		
69	30172	Sheds, Verandahs, Pergolas, Carports, Masts etc	Not Taxable	1,020
70	30172	Fences (incl. pool barriers, retaining walls)	Not Taxable	650
71	30172	Re-Stump	Not Taxable	1,020
72	30172	Re-Clad	Not Taxable	850
73	30172	Conc. Swim Pools	Not Taxable	1,100
74	30172	Fibreglass Swim Pools	Not Taxable	1,020
75	30172	Swimming Pool Barrier Inspection and Report	Not Taxable	295

Fee #	G/L	Description	GST	2014-15 Fee Incl. GST \$
		Building Permits (cont.)		
		Additional Inspections		
76	30172	Inspection - Council issued permit is current - Residential	Not Taxable	200
77	30172	Inspection - Council issued permit is current - Commercial	Not Taxable	300
78	30172	Inspection - Council issued permit has lapsed	Not Taxable	500
		Unit Developments		
79	30172	2 Units	Not Taxable	2,880
80	30172	3 Units	Not Taxable	3,960
81	30172	4 Units +	Not Taxable	1,200 per unit
		House Relocation -Re-erection (Pre Used Buildings)		
82	30172	Minimum Fee	Not Taxable	2,200
83	2210	Security Deposit as per Building Regulations 2006 Reg 323	Not Taxable	5,000
		Commercial and Industrial (Classifications 2 - 9)		
84	30172	Floor area < 300m2	Not Taxable	2,200
85	30172	Floor area 300m2 - 500m2	Not Taxable	2,600
86	30172	Floor area > 500m2	Not Taxable	Min 4,600 Max POA
		Change of Use		
87	30172	Minimum Fee	Not Taxable	Min 1,500 Max POA
		Temporary Structures and Special Use Occupancy Permits		
88	30172	Place of Public Entertainment	Not Taxable	1,485
89	30172	Marquees and Seating Stands	Not Taxable	330
		Demolition		
90	30172	BCA Classes 1 & 10	Not Taxable	1,400
91	30172	BCA Classes 2 - 9	Not Taxable	POA
		Other Fees		
		Building Certificate		
92	30170	Request for Building Information	Not Taxable	47.60
93	30170	Request for Property Information	Not Taxable	47.60
94	30170	Request for Inspection History	Not Taxable	95.20
		Variation to Existing Building Permit		
95	30172	Request to vary an existing Building permit (additional levies and inspection fees may also be required)	Not Taxable	198
		Copy of Plans/Permit		
96	30172	Request for a copy of Plans	Not Taxable	150
97	30172	Request for copy of Building or Occupancy Permit	Not Taxable	98
		Extension of Time to Complete Current Building Permit		
98	30172	All Classes (One year extension max, includes one inspection)	Not Taxable	Original fee x 30%
		Council Lodgement Fee		
99	30172	Domestic and Commercial work \$5,000 or more	Not Taxable	35.70
100	30172	Title Search	Not Taxable	31

Fee #	G/L	Description	GST	2014-15 Fee Incl. GST \$
		Building Permits (cont.)		
		Matters requiring Council Report		
101	30172	Demolition Consent	Not Taxable	59.62
102	30172	Assessment of Illegal Building Work (Discretion by MBS may be used in special circumstances)	Not Taxable	Permit Fee + 200%
103	30172	Modification Comments Class 1	Not Taxable	250
104	30172	Modification Comments Classes 2-9	Not Taxable	500
		Matters requiring Council Consent and Report		
105	30172	Siting Matters Regulation No's 408-431	Not Taxable	238.75
106	30172	Non Siting Matters Various Regulations	Not Taxable	238.75
107	30172	Variation to a Consent	Not Taxable	180
108	30172	Council Comments (Built Without Council Consent/Report)	Not Taxable	510
109	71774	Legal Point of Discharge Determination	Not Taxable	58.17
		Childcare		
110	50195	Daily	Not Taxable	98.00
111	50195	Half Day	Not Taxable	53.00
112	50195	Weekly	Not Taxable	437.00
113	50195	4 Days	Not Taxable	369.00
		Community Bus		
114	50378/80	Community groups	Taxable	2.25/km
115	50378/80	Private hire	Taxable	3.00/km
		Community Transport*		
116	50380/84	Community Transport - one way short trip	Taxable	11.80
117	50380/84	Community Transport Short Trip	Taxable	21.60
118	50380/84	Community Transport Long Trip	Taxable	50.60
119	50380/85	Community Transport - 1.5 hours plus trip	Taxable	55 - 74
120	50380/84	Community Transport Shared Trip (within region)	Taxable	7.90
121	10172	Disabled Parking Permits	Not Taxable	9.00
122	40082	Dishonoured Cheques*	Not Taxable	44 + Bank Fees
		Elections		
123	2210	Candidate deposits	Not Taxable	250.00
124	11170	Failure to vote fines (Penalty units may change on 1 July)	Not Taxable	70.00
		Family Day Care Administration Levy		
125	5017003	Administration Levy	Taxable	0.40/hr

Fee #	G/L	Description	GST	2014-15 Fee Incl. GST \$
		Family Day Care Recommended Fees		
126	N/A	Core Hours	Not Taxable	8.20/hr
127	N/A	Non Core Hours	Not Taxable	12.30/hr
		CARE GIVERS MAY SET OWN FEES		
		Farmers' Market		
128	20082	Unpowered Site	Taxable	55.00
129	20082	Powered Site	Taxable	71.50
130	20082	Community Service - Unpowered	Taxable	27.50
		Fire Prevention Notices		
131	30376	Fire Hazard Removal	Taxable	155 + Costs
132	30376	Failure to comply with Fire Notice	Not Taxable	1,408.00
		Freedom of Information Requests		
133	91171	FOI Application Fee	Not Taxable	25.10
134	91171	FOI Search Fee	Not Taxable	20.00/hr
135	91171	FOI Supervision Charge	Not Taxable	5.00/qtr hr
136	91171	FOI Photocopy Charge (Black and White)	Not Taxable	0.20 per A4 page
137	91171	Providing access in another form (not copied)	Not Taxable	All costs incurred
138	91171	Charge for listening to or viewing a tape	Not Taxable	All costs incurred
139	91171	Charge for making a written transcript of a tape	Not Taxable	All costs incurred
		Food Premises and Environmental Health		
140	30670	New Premises	Not Taxable	50% surcharge on appropriate renewal fee
141	30670	Temporary Registration	Not Taxable	80.00
142	30670	Transfer of Registration Inspection and Report	Not Taxable	159.00
143	30670	Transfer of Registration	Not Taxable	159.00
144	30670	General Inspection Fee - New/Alteration	Not Taxable	130.00
145	30670	Request for Water/Food Analysis (eg drinking water)	Not Taxable	125.00
		Renewal of Registration		
146	30670	Food Premises Class 1	Not Taxable	502.00
147	30670	Food Premises Class 2 - General	Not Taxable	440.00
148	30670	Food Premises Class 2 - Large/Manufacturing (eg > 10 staff)	Not Taxable	605.00
149	30670	Food Premises Class 3 - General Low Risk	Not Taxable	340.00
150	30670	Food Premises Class 3 - Clubs	Not Taxable	102.00
151	30670	Food Premises Class 3 - Wineries	Not Taxable	270.00
152	30670	Food Premises Class 4	Not Taxable	-

Fee #	G/L	Description	GST	2014-15 Fee Incl. GST \$
		Food Premises and Environmental Health (cont.)		
153	30670	Health Act Fee	Not Taxable	246.00
154	30674	Septic Tank Installation Permit	Not Taxable	518.00
155	30674	Septic Tank Alteration Permit	Not Taxable	250.00
156	30670	Prescribed Accommodation	Not Taxable	250.00
157	30670	Health Premises Registration - Renewal	Not Taxable	265.00
158	30670	Health Premises Registration - New	Not Taxable	395.00
		Garbage Collection and Bins		
159	80070	Residential Garbage Inc. Recycling	Not Taxable	219.00
160	80070	Second Service Garbage Collection	Not Taxable	219.00
161	80070	Residential State Landfill Levy	Not Taxable	31.00
162	80070	Commercial Garbage Inc. Recycling (Cost Recovery)	Not Taxable	219.00
163	80070	Commercial State Landfill Levy	Not Taxable	31.00
164	80070	Sale of Big Bins	Taxable	126.00
165	50280/94	HACC - Planned Activity Groups*	Not Taxable	10.25/day
		HACC - Community Aged Care Packages		
		HACC Brokerage Fees		
166	50290	Home Care	Not Taxable	47.00/hr
167	50290	Home Care - After Hours	Not Taxable	56.00/hr
168	50290	Home Care - Public Holidays	Not Taxable	72.00/hr
169	50290	Personal Care	Not Taxable	49.00/hr
170	50290	Personal Care - After Hours	Not Taxable	56.00/hr
171	50290	Personal Care - Public Holidays and Weekend	Not Taxable	72.00/hr
172	50290	Respite Care	Not Taxable	49.00/hr
173	50290	Respite Care - After Hours	Not Taxable	56.00/hr
174	50290	Respite Care - Public Holidays and Weekend	Not Taxable	72.00/hr
175	50290	Home Maintenance	Not Taxable	59.00/hr
176	50290	Meals on Wheels	Not Taxable	12.00/hr
		HACC - Delivered Meals*		
177	50285	Main Course	Not Taxable	7.20
178	50285	Dessert	Not Taxable	3.10
		HACC - General Home Care*		
179	50271	Low Fee	Not Taxable	7.20/hr
180	50271	Medium Fee	Not Taxable	15.40/hr
181	50271	High Fee	Not Taxable	47.20/hr
182	50271	Travel with Client	Not Taxable	0.70/km
183	50271	Couple	Not Taxable	7.20/hr

Fee #	G/L	Description	GST	2014-15 Fee Incl. GST \$
		HACC - Personal Care*		
184	50276	Low Fee	Not Taxable	4.60/hr
185	50276	Medium Fee	Not Taxable	9.20/hr
186	50276	High Fee	Not Taxable	49.20/hr
		HACC - Property Maintenance - Indoor*		
187	50274	Low Fee	Not Taxable	14.30/hr
188	50274	Medium Fee	Not Taxable	19.00/hr
189	50274	High Fee	Not Taxable	59.00/hr
190	50274	HACC - Property Maintenance - Outdoor*	Not Taxable	16.50/hr
191	50273	HACC - Property Maintenance Materials Reimbursement	Not Taxable	Full Cost Recovery
		HACC - Respite*		
192	50278	Low Fee	Not Taxable	4.60/hr
193	50278	Medium Fee	Not Taxable	8.70/hr
194	50278	High Fee	Not Taxable	49.20/hr
		Insurance		
195	20082	Farmers Market Stall	Taxable	42.00
196	60086	Hall Hire	Taxable	30.00
		Library Service		
197	N/A	User pays services provided by Geelong Regional Library Corporation		Refer to Geelong Regional Library for fees and charges.
		Local Laws		
198	30570	Copies of any local laws	Not Taxable	14.40
199	30570	Abandoned vehicle removal	Not Taxable	At cost
200	30570	Street entertainment applications (busking and street parties)	Not Taxable	Nil
201	30570	Community events permit fees	Not Taxable	Nil
202	30570	Charity bins	Not Taxable	Nil
203	30570	Street furniture permits	Not Taxable	169.00
204	30570	A-board permits	Not Taxable	169.00
205	30570	Dog permits	Not Taxable	169.00
206	30570	Hoarding permits (erection of hoardings/advertisements) Transport Act 1983	Not Taxable	169.00
207	30570	Camping Permit	Not Taxable	169.00

Fee #	G/L	Description	GST	2014-15 Fee Incl. GST \$
		Maps		
208	91170	Fee per A4 plan	Taxable	15.90
209	91170	Fee (large projects)	Taxable	94.00
		Photocopying		
210	91170	Single sided A4 – Community Groups	Taxable	0.30
211	91170	Double sided A4 – Community Groups	Taxable	0.40
212	91170	Single sided A3 – Community Groups	Taxable	0.40
213	91170	Double sided A3 – Community Groups	Taxable	0.50
214	91170	Single sided A4 – Private	Taxable	0.50
215	91170	Double sided A4 – Private	Taxable	1.00
216	91170	Single sided A3 – Private	Taxable	1.00
217	91170	Double sided A3 – Private	Taxable	1.10
		Planning		
		Planning Permits to Develop Land for :		
218	30072	Use Only Permit	Not Taxable	502.00
219	30072	Permit for Dwelling (single) \$10,000 - \$100,000	Not Taxable	239.00
220	30072	Permit for Dwelling (single) > \$100,001	Not Taxable	490.00
		Development (other than single dwelling per lot):		
221	30072	\$0 - \$10,000	Not Taxable	102.00
222	30072	\$10,000 - \$250,000	Not Taxable	604.00
223	30072	\$250,000 - \$500,000	Not Taxable	707.00
224	30072	\$500,000 - \$1,000,000	Not Taxable	815.00
225	30072	\$1,000,000 - \$7,000,000	Not Taxable	1,153.00
226	30072	\$7,000,000 - \$10,000,000	Not Taxable	4,837.00
227	30072	\$10,000,000 - \$50,000,000	Not Taxable	8,064.00
228	30072	\$50,000,000	Not Taxable	16,130.00
		Subdivision/Restrictions/Easements (Permit):		
229	30072	To subdivide existing building	Not Taxable	386.00
230	30072	To subdivide land into two lots	Not Taxable	386.00
231	30072	Realignment (lots) or consolidation (two or more lots)	Not Taxable	386.00
232	30072	Subdivide Land (3 or more lots)	Not Taxable	781.00
233	30072	Remove restriction (special circumstances)	Not Taxable	249.00
234	30072	Create, vary or remove restriction	Not Taxable	541.00
235	30072	Create, vary or remove easement	Not Taxable	404.00
		Subdivision Certification (Subdivision Act 1988):		
236	30074	Certification of Subdivision Plan	Not Taxable	100 + \$20/lot
237	30074	Recertification of Subdivision Plan	Not Taxable	100.00
238	30074	Procedural (exempt, consolidation, etc)	Not Taxable	100.00
		Development and Public Open Space Contributions:		
239	30079	Public Open Space Contributions	Not Taxable	5% of value

Fee #	G/L	Description	GST	2014-15 Fee Incl. GST \$
		Planning (cont.)		
240	30080	Development Community Contribution - other than Bannockburn	Not Taxable	500 per new lot
241	30080	Development Community Contribution - Bannockburn	Not Taxable	2,765 per new lot
242	71880	Preparation of Engineering Plans by Council	Taxable	3.5% of value
243	71880	Plan checking by Council of consultants engineering plans	Not Taxable	0.75% of value
244	71880	Council Supervision of Construction	Not Taxable	2.5% of value
		General Planning Fees:		
245	30072	Extension of Time (Permit)	Not Taxable	184.00
246	30072	Amend permit application after notice	Not Taxable	102.00
247	30072	Amend permit amendment application after notice	Not Taxable	102.00
248	30075	Certificate of Compliance	Not Taxable	147.00
249	30075	Satisfaction Matters	Not Taxable	102.00
250	30075	Written Planning Enquiry Response Fee	Taxable	67.70/hr min
251	30075	Archive Planning File Recovery	Not Taxable	31.00
252	30075	Title Search Fee (per property)	Not Taxable	cost + 31.00
		Planning Scheme Amendments:		
253	30078	Stage 1 Fee - Request for amendments for planning scheme	Not Taxable	798.00
254	30078	Stage 2 Fee - for considering submissions to an amendment of charge and referral to a panel	Not Taxable	798.00
255	30078	Stage 3 Fee - Adopting amendment and submitting for approval	Not Taxable	524.00
		Planning Permit Amendment Fees:		
256	30072	Class 1 - change the use for which the land may be used	Not Taxable	502.00
257	30072	Class 2 - change preamble, conditions, or any other change not specified	Not Taxable	502.00
258	30072	Class 3 - Single dwelling between \$10,000 - \$100,000 (additional value)	Not Taxable	239.00
259	30072	Class 4 - Single dwelling above \$100,000 (additional value)	Not Taxable	490.00
260	30072	Class 5 - Additional development below \$10,000 (across the board)	Not Taxable	102.00
261	30072	Class 6 - Additional development between \$10,000 to \$250,000	Not Taxable	604.00
262	30072	Class 7 - Additional development between \$250,000 to \$500,000	Not Taxable	707.00
263	30072	Class 8 - Additional development greater than \$500,000	Not Taxable	815.00
264	30072	Class 9 - Subdivision changes	Not Taxable	386.00
		Council Prepared Advertising:		
265	30073	Preparing and posting of advertising letters (per letter)	Taxable	4.60
266	30073	Provision of Advertising Sign only (per sign)	Taxable	14.30
267	30073	Erection of Site Notice sign (1 only, inc. cost of sign)	Taxable	225.50
268	30073	Additional signs (for each additional sign required, inc. cost of sign)	Taxable	28.00
269	30073	Arrange notice in newspapers (per each newspaper notice)	Taxable	Cost + 45.00
		Private Works		
270	71880	Supervision of private works	Taxable	POA

Fee #	G/L	Description	GST	2014-15 Fee Incl. GST \$
		Private Works (cont.)		
271	71870	Design works	Taxable	POA
		Property Information		
272	40174	Land information certificates	Not Taxable	25.00
273	40174	LIC Urgent Supply (1 working day)	Taxable	81.00
274	40176	Ownership details (fencing inquiry only)	Not Taxable	Nil
275	40176	Forwarding of correspondence to ratepayer	Taxable	24.50
276	40176	Rate search	Not Taxable	48.00/hr
277	40172	Admin charge – sale of land – unpaid rates	Taxable	728.00
278	40176	Sale of Road Numbers (per digit)	Taxable	1.50
		Rent and Leases		
279	30498	Grazing/Occupation	Taxable	169.00
280	40084	Kindergartens	Taxable	11.00
281	40084	Bowling Clubs	Taxable	11.00
282	40084	Golf Courses	Taxable	11.00
283	40084	Vacant Land	Taxable	POA
284	40084	Mobile Phone Tower Sites (Council land)	Taxable	POA
		Road Closures		
285	N/A	Temporary street closures applications	Not Taxable	Nil
		Road Maintenance Levies		
286	70070	Gravel Cartage Levy	Taxable	Rates as per legal agreement + CPI increases.
		Road Opening Charges		
287	70072	Vehicle crossing permits (where footpath exists)	Taxable	128.00
288	70072	Permit/Inspection fees	Taxable	128.00
289	70072	Reinstatement costs (where carried out by Council)	Not Taxable	At cost
290	2210	Security bond (major jobs)	Not Taxable	POA
291	N/A	Roadside Grazing Permits	Not taxable	Nil
		Room Hire		
		Bannockburn Cultural Centre - Barwon Room, Youth Room, Grenville Room, Bannockburn Room, Leigh Room, Moorabool Room		
		Community Groups		
292	50471	Hourly Rate - Casual	Taxable	10.00
293	50471	Hourly Rate - Regular	Taxable	9.00

Fee #	G/L	Description	GST	2014-15 Fee Incl. GST \$
		Room Hire (cont.)		
		Community Benefit		
294	50471	Hourly Rate - Casual	Taxable	15.00
295	50471	Hourly Rate - Regular	Taxable	13.50
		Private/Commercial		
296	50471	Hourly Rate - Casual	Taxable	25.00
297	50471	Hourly Rate - Regular	Taxable	22.50
		Bannockburn Cultural Centre - Combined Hire of Leigh and Moorabool Rooms		
		Community Groups		
298	50471	Hourly Rate - Casual	Taxable	12.00
299	50471	Hourly Rate - Regular	Taxable	10.80
		Community Benefit		
300	50471	Hourly Rate - Casual	Taxable	18.00
301	50471	Hourly Rate - Regular	Taxable	16.20
		Private/Commercial		
302	50471	Hourly Rate - Casual	Taxable	30.00
303	50471	Hourly Rate - Regular	Taxable	27.00
		Bannockburn Cultural Centre - Hall		
		Community Groups		
304	50471	Hourly Rate - Casual	Taxable	20.00
305	50471	Hourly Rate - Regular	Taxable	18.00
306	50471	Full Day - Casual	Taxable	120.00
307	50471	Full Day - Regular	Taxable	108.00
		Commercial Benefit		
308	50471	Hourly Rate - Casual	Taxable	30.00
309	50471	Hourly Rate - Regular	Taxable	27.00
310	50471	Full Day - Casual	Taxable	180.00
311	50471	Full Day - Regular	Taxable	162.00
		Private/Commercial		
312	50471	Hourly Rate - Casual	Taxable	50.00
313	50471	Hourly Rate - Regular	Taxable	45.00
314	50471	Full Day - Casual	Taxable	300.00
315	50471	Full Day - Regular	Taxable	270.00
		Bond - Hall Hire		
316	2210	Security Bond (private functions)	Not Taxable	500.00
		Bannockburn Family Services Centre - Consulting Rooms		
		The following room hire fees exclude fees for users with MOU's		
		Community Groups		
317	50487	Hourly Rate - Casual	Taxable	8.00

Fee #	G/L	Description	GST	2014-15 Fee Incl. GST \$
		Room Hire (cont.)		
318	50487	Hourly Rate - Regular	Taxable	7.20
		Community Benefit		
319	50487	Hourly Rate - Casual	Taxable	12.00
320	50487	Hourly Rate - Regular	Taxable	10.80
		Private/Commercial		
321	50487	Hourly Rate - Casual	Taxable	20.00
322	50487	Hourly Rate - Regular	Taxable	18.00
		Bannockburn Family Services Centre - Multi Purpose Room		
		The following room hire fees exclude fees for users with MOU's		
		Community Groups		
323	50487	Hourly Rate - Casual	Taxable	12.00
324	50487	Hourly Rate - Regular	Taxable	10.80
		Community Benefit		
325	50487	Hourly Rate - Casual	Taxable	18.00
326	50487	Hourly Rate - Regular	Taxable	16.20
		Private/Commercial		
327	50487	Hourly Rate - Casual	Taxable	30.00
328	50487	Hourly Rate - Regular	Taxable	27.00
		Northern Community Centre - Consulting Rooms		
		The following room hire fees exclude permanent tenant fees		
		Community Groups		
329	50486	Hourly Rate - Casual	Taxable	8.00
330	50486	Hourly Rate - Regular	Taxable	7.20
		Community Benefit		
331	50486	Hourly Rate - Casual	Taxable	12.00
332	50486	Hourly Rate - Regular	Taxable	10.80
		Private/Commercial		
333	50486	Hourly Rate - Casual	Taxable	20.00
334	50486	Hourly Rate - Regular	Taxable	18.00
		Northern Community Centre - Leigh Room		
		The following room hire fees exclude permanent tenant fees		
		Community Groups		
335	50486	Hourly Rate - Casual	Taxable	10.00
336	50486	Hourly Rate - Regular	Taxable	9.00
		Community Benefit		
337	50486	Hourly Rate - Casual	Taxable	15.00
338	50486	Hourly Rate - Regular	Taxable	13.50
		Private/Commercial		
339	50486	Hourly Rate - Casual	Taxable	25.00

Fee #	G/L	Description	GST	2014-15 Fee Incl. GST \$
		Room Hire (cont.)		
340	50486	Hourly Rate - Regular	Taxable	22.50
		Northern Community Centre - Grenville Room and Children's Room		
		The following room hire fees exclude permanent tenant fees		
		Community Groups		
341	50486	Hourly Rate - Casual	Taxable	12.00
342	50486	Hourly Rate - Regular	Taxable	10.80
		Community Benefit		
343	50486	Hourly Rate - Casual	Taxable	18.00
344	50486	Hourly Rate - Regular	Taxable	16.20
		Private/Commercial		
345	50486	Hourly Rate - Casual	Taxable	30.00
346	50486	Hourly Rate - Regular	Taxable	27.00
		Smythesdale Business, Health and Community Hub - Consulting Rooms		
		The following room hire fees exclude permanent tenant fees		
		Community Groups		
347	50489	Hourly Rate - Casual	Taxable	8.00
348	50489	Hourly Rate - Regular	Taxable	7.20
		Community Benefit		
349	50489	Hourly Rate - Casual	Taxable	12.00
350	50489	Hourly Rate - Regular	Taxable	10.80
		Private/Commercial		
351	50489	Hourly Rate - Casual	Taxable	20.00
352	50489	Hourly Rate - Regular	Taxable	18.00
		Smythesdale Business, Health and Community Hub - Board Room		
		The following room hire fees exclude permanent tenant fees		
		Community Groups		
353	50489	Hourly Rate - Casual	Taxable	10.00
354	50489	Hourly Rate - Regular	Taxable	9.00
		Community Benefit		
355	50489	Hourly Rate - Casual	Taxable	15.00
356	50489	Hourly Rate - Regular	Taxable	13.50
		Private/Commercial		
357	50489	Hourly Rate - Casual	Taxable	25.00
358	50489	Hourly Rate - Regular	Taxable	22.50
		Smythesdale Business, Health and Community Hub - Multi Purpose Room		
		The following room hire fees exclude permanent tenant fees		

Fee #	G/L	Description	GST	2014-15 Fee Incl. GST \$
		Room Hire (cont.)		
		Community Groups		
359	50489	Hourly Rate - Casual	Taxable	12.00
360	50489	Hourly Rate - Regular	Taxable	10.80
		Community Benefit		
361	50489	Hourly Rate - Casual	Taxable	18.00
362	50489	Hourly Rate - Regular	Taxable	16.20
		Private/Commercial		
363	50489	Hourly Rate - Casual	Taxable	30.00
364	50489	Hourly Rate - Regular	Taxable	27.00
		Standpipe Water		
365	30374	Per 5,000 Litres	Not Taxable	21.00
		Tips		
366	80172	Bulk rate per cubic metre (inc. trailers, utes, etc)	Taxable	36.00 m3
367	80172	Car boot load	Taxable	17.00
368	80172	Tyres	Taxable	11.00
369	80172	Tyres with Rims	Taxable	13.00
370	80172	Truck Tyres	Taxable	45.00
371	80172	Tractor Tyres	Taxable	55.00
372	80172	Car Bodies	Taxable	85.00
373	80172	Green Waste	Taxable	22.50/m3

6.3 COMMUNITY GRANTS

Organisation	Project	Project Cost \$	Requested Funding \$	Approved Funding \$
Back to Steiglitz Association Inc.	Painting St Paul's Church Steiglitz	10,500	5,500	5,000
Bannockburn & District Bowls Club	Replace Old and Supply New Essential Equipment	2,050	1,025	1,025
Bannockburn Golf Inc.	Clubhouse Security and Safety	2,500	1,250	1,250
Dachshund Derby	Derby Day	2,000	1,000	1,000
Friends of Bannockburn Bush	Making the Bannockburn Bush User Friendly	12,380	5,000	-
Grenville Recreation Hall	Basketball Pole and Hoop Installation	1,400	700	700
Grenville Recreation Hall	Internal Painting of Hall	5,280	4,000	-
Haddon Cricket Club	Nets Restoration	7,875	3,937	3,937
Inverleigh Early Learning Centre	Bringing the Outdoors In	10,852	5,000	5,000
Inverleigh Golf Club Inc.	Preparing for 2014 Victoria Ladies sand green Championships	31,659	4,719	4,719
Leighdale Pony Club	Show jumping Gives You Wings	1,455	727	727
Lethbridge Community Coordinators	Bluestone Bridge on Russell Street	2,900	2,075	900
Linton and District Historical Society Inc.	Restoration of Nelson's Undertakers Building - Stage 2	5,445	2,750	2,420
Linton and District Progress Association	Christmas in July	2,812	1,100	1,100
Linton Recreation Reserve CoM	Cutlery and Crockery for facility Use	3,027	1,514	1,514
Mannibadar Community Coordinators	Multi Purpose Tables	3,800	1,900	1,900
Maude Recreation Reserve CoM	Car Park Sealing	7,000	3,500	3,500
Meredith & District Motorcycle Club	Rainwater Capture for Environmental Sustainability and Fire Management	13,938	5,000	5,000
Meredith Community Centre Inc.	Roof and Gutter Replacement for the Studio	6,288	3,000	3,000
Meredith Community Coordinators	Meredith Fitness Trail Exersite	28,098	5,000	5,000
Meredith History Interest Group Inc.	Meredith Heritage Walk	2,800	1,400	1,400
Meredith Junior Football Club	Goal Posts	3,745	2,055	1,873
Napoleons Memorial Hall Committee Inc.	Chair Replacement	3,800	1,900	1,900

Organisation	Project	Project Cost \$	Requested Funding \$	Approved Funding \$
Napoleons Primary School	Napoleons Community Road Safety Project	20,000	15,000	5,000
Napoleons-Enfield Landcare Group Inc.	Yarrowee River Reserve Picnic Area & Access Track	6,517	3,217	3,217
Rokewood Corindhap Football Netball Club Inc.	New Compliant Coaches Boxes	5,016	2,500	2,500
Rokewood Golf Club Inc.	Provision of Outdoor BBQ and Dining Area (Adjoining Club House)	15,000	5,000	2,500
Rokewood Recreation Reserve CoM	Water Collection/Storage - Recreation Reserve	10,390	5,000	5,000
Ross Creek Recreation Reserve	Improving Services Project	5,060	2,500	2,500
Ross Creek Tennis Club	Tennis Shed Demolition and New Storage Shed Project	6,300	3,150	3,150
Scarsdale Community Coordinators	Scarsdale Bus Shelter	2,036	1,018	1,018
Smythesdale Progress Association	Seal Entrances to Gardens	6,800	3,400	3,696
St Josephs Parish - Meredith.	Painting of Historic Hall	10,750	4,000	4,000
Teesdale Preschool Inc.	Storage Shed	15,035	5,000	5,000
Teesdale Recreation Reserve	Security & Safety Upgrade for Teesdale Recreation Reserve	5,400	5,400	-
Wallinduc Community Coordinators	Lockable Storage Shed	13,750	5,000	5,000
Woody Yaloak Equestrian Association (WYEA)	Permanent Dressage Arenas	15,520	5,000	5,000
Woody Yaloak Equestrian Centre CoM	Equipment for New Building	8,074	4,037	4,037
YMCA Geelong	Community Togetherness	5,212	2,606	2,606
TOTAL		322,464	135,880	107,089

6.4 INCOME STATEMENT BY KEY STRATEGIC ACTIVITY AND PROGRAM

OPERATING BUDGET 2014-15 KEY STRATEGIC ACTIVITY SUMMARY

Activity		Actual 2012-13 \$	Forecast 2013-14 \$	Budget 2014-15 \$
Citizen and Customer Service				
	Expenditure	(876,821)	(941,093)	(984,014)
	Income	33,787	27,994	28,815
	NET	(843,034)	(913,099)	(955,199)
Civic Leadership				
	Expenditure	(2,599,032)	(2,647,151)	(2,651,468)
	Income	816,078	299,940	309,716
	NET	(1,782,954)	(2,347,211)	(2,341,752)
Economic Development				
	Expenditure	(633,905)	(794,669)	(636,381)
	Income	316,955	312,342	137,895
	NET	(316,950)	(482,327)	(498,486)
Environment and Land Use Plan				
	Expenditure	(2,992,271)	(3,558,172)	(3,535,734)
	Income	1,171,659	1,136,405	1,051,398
	NET	(1,820,612)	(2,421,767)	(2,484,336)
Financial Management				
	Expenditure	(1,997,972)	(2,033,433)	(2,405,040)
	Income	23,933,964	21,364,902	22,985,421
	NET	21,935,992	19,331,469	20,580,381
Human Support Services				
	Expenditure	(6,442,599)	(7,114,999)	(7,573,392)
	Income	4,360,855	4,684,539	5,045,104
	NET	(2,081,744)	(2,430,460)	(2,528,288)
Recreation and Community Development				
	Expenditure	(4,756,526)	(5,034,159)	(11,428,047)
	Income	4,069,785	2,480,759	7,263,533
	NET	(686,741)	(2,553,400)	(4,164,514)
Roads and Streets Infrastructure				
	Expenditure	(6,955,277)	(7,402,622)	(7,613,919)
	Income	3,024,405	3,460,962	2,559,217
	NET	(3,930,872)	(3,941,660)	(5,054,702)
Waste Management				
	Expenditure	(1,642,730)	(1,858,752)	(1,979,366)
	Income	1,776,054	1,875,886	2,005,240
	NET	133,324	17,134	25,874
Unit Total				
	Total Expenditure	(28,897,133)	(31,385,050)	(38,807,361)
	Total Income	39,503,542	35,643,729	41,566,339
Total Surplus		10,606,409	4,258,679	2,578,978

CITIZEN AND CUSTOMER SERVICE

Activity	Actual 2012-13 \$	Forecast 2013-14 \$	Budget 2014-15 \$
Communication and Marketing			
Expenditure	(477,013)	(579,951)	(595,985)
Income	16,822	19,612	20,054
NET	(460,191)	(560,339)	(575,931)
Customer Service Centres			
Expenditure	(399,807)	(361,142)	(388,029)
Income	16,965	8,382	8,761
NET	(382,843)	(352,760)	(379,268)
Key Result Area Total			
Total Expenditure	(876,820)	(941,093)	(984,014)
Total Income	33,787	27,994	28,815
Citizen and Customer Service Total	(843,034)	(913,099)	(955,199)

CIVIC LEADERSHIP

Activity		Actual 2012-13 \$	Forecast 2013-14 \$	Budget 2014-15 \$
Governance	Expenditure	(740,331)	(867,792)	(915,113)
	Income	38,510	28,318	59,800
	NET	(701,821)	(839,474)	(855,313)
Elections	Expenditure	(140,424)	(18,319)	(19,370)
	Income	17,442	1,905	1,988
	NET	(122,983)	(16,414)	(17,382)
Meetings	Expenditure	(88,797)	(93,876)	(99,366)
	Income	102	247	34
	NET	(88,694)	(93,629)	(99,332)
Strategic and Service Planning	Expenditure	(878,777)	(899,481)	(956,320)
	Income	76,219	83,456	90,345
	NET	(802,557)	(816,025)	(865,975)
Emergency Management Plan and SES	Expenditure	(498,696)	(488,371)	(376,320)
	Income	670,428	176,744	148,919
	NET	171,732	(311,627)	(227,401)
Risk Management and OH&S	Expenditure	(252,008)	(279,312)	(284,978)
	Income	13,378	9,270	8,630
	NET	(238,630)	(270,042)	(276,348)
Key Result Area Total				
Total Expenditure		(2,599,033)	(2,647,151)	(2,651,467)
Total Income		816,079	299,940	309,716
Civic Leadership Total		(1,782,954)	(2,347,211)	(2,341,752)

ECONOMIC DEVELOPMENT

Activity	Actual 2012-13 \$	Forecast 2013-14 \$	Budget 2014-15 \$
Economic Development			
Expenditure	(633,905)	(794,669)	(636,381)
Income	316,955	312,342	137,895
NET	(316,950)	(482,327)	(498,486)
Key Result Area Total			
Total Expenditure	(633,905)	(794,669)	(636,381)
Total Income	316,955	312,342	137,895
Economic Development Total	(316,950)	(482,327)	(498,486)

ENVIRONMENT AND LAND USE PLANNING

Activity		Actual 2012-13 \$	Forecast 2013-14 \$	Budget 2014-15 \$
Land Use Planning	Expenditure	(1,124,688)	(1,387,992)	(1,278,718)
	Income	473,939	460,486	403,776
	NET	(650,749)	(927,506)	(874,942)
Building Control	Expenditure	(369,136)	(420,750)	(456,697)
	Income	158,782	140,164	97,420
	NET	(210,354)	(280,586)	(359,277)
Fire Protection	Expenditure	(267,617)	(275,315)	(276,876)
	Income	28,479	31,841	36,337
	NET	(239,138)	(243,474)	(240,539)
Environmental Management	Expenditure	(299,479)	(391,620)	(468,706)
	Income	55,008	92,504	49,577
	NET	(244,742)	(299,116)	(419,129)
Community Protection	Expenditure	(542,815)	(620,758)	(590,494)
	Income	304,315	258,817	295,150
	NET	(238,500)	(361,941)	(295,344)
Public Health	Expenditure	(388,266)	(461,738)	(464,244)
	Income	151,136	152,593	169,138
	NET	(237,130)	(309,145)	(295,106)
Key Result Area Total				
Total Expenditure		(2,992,271)	(3,558,173)	(3,535,735)
Total Income		1,171,659	1,136,405	1,051,398
Environment and Land Use Planning Total		(1,820,612)	(2,421,767)	(2,484,336)

FINANCIAL MANAGEMENT

Activity		Actual 2012-13 \$	Forecast 2013-14 \$	Budget 2014-15 \$
General Revenue				
	Expenditure	(1,811)	(1,705)	(1,581)
	Income	22,500,136	21,043,723	22,442,975
	NET	22,498,325	21,042,018	22,441,394
Property and Rating				
	Expenditure	(815,259)	(768,612)	(780,163)
	Income	252,856	241,440	372,969
	NET	(562,403)	(527,172)	(407,194)
Statutory Reporting and Budgeting				
	Expenditure	(390,724)	(420,882)	(427,759)
	Income	29,384	32,635	35,535
	NET	(361,340)	(388,247)	(392,224)
Procurement and Contract Management				
	Expenditure	(209,456)	(196,583)	(330,395)
	Income	12,931	15,107	17,125
	NET	(196,525)	(181,476)	(313,270)
Records Management				
	Expenditure	(226,153)	(231,578)	(266,115)
	Income	6,252	5,958	5,799
	NET	(219,901)	(225,620)	(260,316)
Borrowings				
	Expenditure	(278,055)	(349,503)	(447,865)
	NET	(278,055)	(349,503)	(447,865)
Land Assets				
	Income	1,080,500		
	NET	1,080,500		
Plant Replacement				
	Expenditure	(76,515)	(64,571)	(151,162)
	Income	51,906	26,039	111,018
	NET	(24,609)	(38,532)	(40,144)
Key Result Area Total				
	Total Expenditure	(1,999,973)	(2,033,434)	(2,405,040)
	Total Income	23,933,965	21,364,902	22,985,421
Financial Management Total		21,935,992	19,331,469	20,580,381

HUMAN SUPPORT SERVICES

Activity		Actual 2012-13 \$	Forecast 2013-14 \$	Budget 2014-15 \$
Maternal and Child Health				
	Expenditure	(498,998)	(524,798)	(562,923)
	Income	178,780	211,915	189,908
	NET	(320,218)	(312,883)	(373,015)
Children's Services'				
	Expenditure	(1,699,481)	(2,124,477)	(2,648,213)
	Income	1,201,271	1,677,770	2,174,956
	NET	(498,211)	(446,707)	(473,257)
Aged and Disability Services				
	Expenditure	(1,886,127)	(2,052,070)	(1,993,410)
	Income	1,426,979	1,414,457	1,415,538
	NET	(459,148)	(637,613)	(577,872)
Community Transport				
	Expenditure	(155,693)	(206,580)	(242,276)
	Income	31,288	45,940	57,406
	NET	(124,406)	(160,640)	(184,870)
Community Centres				
	Expenditure	(846,619)	(938,565)	(1,004,704)
	Income	143,919	128,525	134,436
	NET	(702,700)	(810,040)	(870,268)
Health Promotion				
	Expenditure	(469,409)	(545,342)	(477,061)
	Income	485,476	480,787	426,712
	NET	16,066	(64,555)	(50,349)
Kindergartens				
	Expenditure	(759,088)	(723,167)	(644,804)
	Income	756,439	725,145	646,148
	NET	(2,649)	1,978	1,344
Transport Connections				
	Expenditure	(127,184)	-	-
	Income	136,705	-	-
	NET	9,522	-	-
Key Result Area Total				
	Total Expenditure	(6,442,599)	(7,114,999)	(7,573,391)
	Total Income	4,360,857	4,684,539	5,045,104
Human Support Services Total		(2,081,744)	(2,430,460)	(2,528,288)

RECREATION AND COMMUNITY DEVELOPMENT

Activity		Actual 2012-13 \$	Forecast 2013-14 \$	Budget 2014-15 \$
Community Development				
	Expenditure	(500,805)	(587,978)	(692,386)
	Income	25,358	27,603	30,131
	NET	(475,447)	(560,375)	(662,255)
Libraries				
	Expenditure	(618,722)	(542,497)	(556,583)
	Income	275,318	157,316	157,553
	NET	(343,404)	(385,181)	(399,030)
Arts and Culture				
	Expenditure	(164,641)	(197,471)	(227,254)
	Income	9,835	21,444	20,155
	NET	(154,807)	(176,027)	(207,099)
Youth Development				
	Expenditure	(372,952)	(485,238)	(506,635)
	Income	90,378	124,179	82,406
	NET	(282,574)	(361,059)	(424,229)
Recreation Planning				
	Expenditure	(767,952)	(797,755)	(738,044)
	Income	56,838	93,371	71,547
	NET	(711,114)	(704,384)	(666,497)
Recreation Construction				
	Expenditure	(241,284)	(222,728)	(223,460)
	Income	682,473	659,046	351,986
	NET	441,189	436,318	128,526
Recreation Infrastructure Maintenance				
	Expenditure	(1,841,345)	(1,832,889)	(2,078,379)
	Income	24,568	45,685	17,165
	NET	(1,816,777)	(1,787,204)	(2,061,214)
Major Projects				
	Expenditure	(248,825)	(367,602)	(6,405,306)
	Income	2,905,016	1,352,115	6,532,590
	NET	2,656,191	984,513	127,284
Key Result Area Total				
	Total Expenditure	(4,759,526)	(5,034,158)	(11,428,047)
	Total Income	4,069,784	2,480,759	7,263,533
Rec. and Community Development Total		(686,741)	(2,553,400)	(4,164,514)

ROADS AND STREETS INFRASTRUCTURE

Activity	Actual 2012-13 \$	Forecast 2013-14 \$	Budget 2014-15 \$
Sealed Road Routine Maintenance			
Expenditure	(1,241,884)	(1,169,614)	(1,286,671)
Income	338,915	109,413	84,861
NET	(902,969)	(1,060,201)	(1,201,810)
Local Roads Resealing			
Expenditure	(1,256,451)	(1,325,857)	(1,455,386)
Income	3,529	5,221	7,101
NET	(1,525,922)	(1,320,636)	(1,448,285)
Local Roads Rehabilitation			
Expenditure	(743,126)	(977,248)	(1,008,588)
Income	1,193	1,322	4,259
NET	(741,933)	(975,926)	(1,004,329)
Local Roads Improvements			
Expenditure	(109,663)	(109,755)	(73,019)
Income	2,038,509	2,760,559	1,995,931
NET	1,928,846	2,650,804	1,922,912
Gravel Roads Routine Maintenance			
Expenditure	(614,097)	(599,344)	(637,424)
Income	25,813	38,896	27,037
NET	(588,285)	(560,448)	(610,387)
Gravel Resheeting			
Expenditure	(347,269)	(356,780)	(367,486)
Income	1,193	1,317	2,842
NET	(346,076)	(355,463)	(364,644)
Bridge Maintenance			
Expenditure	(414,466)	(388,823)	(397,441)
Income	4,946	7,212	6,084
NET	(409,519)	(381,611)	(391,357)
Tree Clearing			
Expenditure	(241,037)	(343,460)	(344,966)
Income	29	14	8
NET	(241,008)	(343,446)	(344,958)
Gravel Pits			
Expenditure	(131,380)	(204,629)	(254,029)
Income	190,473	185,011	200,005
NET	59,093	(19,618)	(54,024)

ROADS AND STREETS INFRASTRUCTURE (cont.)

Activity		Actual 2012-13 \$	Forecast 2013-14 \$	Budget 2014-15 \$
Asset Management				
	Expenditure	(127,879)	(241,959)	(146,976)
	Income	107,105	64,991	62,910
	NET	(20,774)	(176,968)	(84,066)
Drainage Maintenance Townships and Rural				
	Expenditure	(345,636)	(384,697)	(350,517)
	Income	19,405	21,740	18,708
	NET	(326,231)	(362,957)	(331,809)
Private Works				
	Expenditure	(89,416)	(84,577)	(86,941)
	Income	104,737	100,431	101,651
	NET	15,321	15,854	14,710
Linemarking, Guideposts and Signs				
	Expenditure	(230,784)	(212,274)	(211,211)
	Income	5,266	8,421	4,633
	NET	(225,519)	(203,853)	(206,578)
Street Lighting				
	Expenditure	(102,821)	(88,059)	(116,706)
	Total	(102,821)	(88,059)	(116,706)
Townships Maintenance				
	Expenditure	(690,408)	(700,459)	(672,542)
	Income	35,844	56,289	40,338
	NET	(654,564)	(644,170)	(632,204)
Bus Shelters				
	Expenditure	(12,919)	(7,331)	(7,552)
	Income	-	-	-
	NET	(12,919)	(7,331)	(7,552)
Paths and Trails				
	Expenditure	(256,042)	(207,755)	(196,462)
	Income	147,448	100,125	2,849
	NET	(108,594)	(107,630)	(193,613)
Key Result Area Total				
	Total Expenditure	(6,955,278)	(7,402,621)	(7,613,917)
	Total Income	3,024,405	3,460,962	2,559,217
Roads and Streets Infrastructure Total		(3,930,872)	(3,941,660)	(5,054,702)

WASTE MANAGEMENT

Activity		Actual 2012-13 \$	Forecast 2013-14 \$	Budget 2014-15 \$
Garbage Collection	Expenditure	(1,489,300)	(1,690,164)	(1,837,502)
	Income	1,765,969	1,861,881	1,990,642
	NET	276,669	171,717	153,140
Municipal Tips	Expenditure	(97,397)	(114,555)	(86,252)
	Income	7,746	11,403	11,759
	NET	(89,651)	(103,152)	(74,493)
Litter Control	Expenditure	(56,033)	(54,033)	(55,613)
	Income	2,339	2,602	2,839
	NET	(53,694)	(51,431)	(52,774)
Key Result Area Total				
	Total Expenditure	(1,642,730)	(1,858,752)	(1,979,367)
	Total Income	1,776,054	1,875,886	2,005,240
Waste Management Total		133,324	17,134	25,873

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
ABN	Australian Business Number
ANZ	Australia and New Zealand Bank
Assoc	Association
B'burn	Bannockburn
BMX	Bicycle Motor Cross
CALD	Culturally and Linguistically Diverse
CEO	Chief Executive Officer
CFA	Country Fire Authority
CIV	Capital Improved Value
cont.	Continued
CPI	Consumer Price Index
Desc	Description
DH	Department of Health
EBA	Enterprise Bargaining Agreement
EFT	Equivalent Full Time staff numbers
Eques	Equestrian
FOI	Freedom of Information
FTE	Full Time Equivalent
Furn	Furniture
G21	Geelong Region Alliance
GP	Golden Plains
GST	Goods and Services Tax
HACC	Home and Community Care
hr	Hour
Incl.	Inclusive of
Invest	Investment
IT	Information Technology
k	Thousand
km	Kilometre
LASF DB Plan	Local Authorities Superannuation Fund Defined Benefit Plan
LG	Local Government
LIC	Land Information Certificate
m	Million
MAV	Municipal Association of Victoria
MBS	Municipal Building Surveyor
MCH	Maternal and Child Health
MFB	Metropolitan Fire Brigade
MOU	Memorandum of Understanding
NAB	National Australia Bank
OH&S	Occupational Health and Safety
p.a.	Per annum

Abbreviation	Description
POA	Price on Application
RDV	Regional Development Victoria (State Government)
Rec	Recreation
RSL	Returned Services League
SES	State Emergency Service
SRO	State Revenue Office
SRP	Strategic Resource Plan.
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 and Materials	Includes payments to third parties for goods received and services rendered.
Contributions and 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.
LGFV	Local Government Funding Vehicle is a project the MAV has undertaken on behalf of all Victorian Councils. It is expected to provide significant savings to the sector by raising funds via the Bond market.
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.
Income	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	Council's Strategic Resource Plan that sets out Council's long-term financial strategy for

	Definition
Plan	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.
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.