



Proposed Budget 2015/2016

Contents	Page
Mayor's introduction	3
Chief Executive Officer's summary	4
Budget processes	9
Overview	
1. Linkage to the Council Plan	10
2. Services, initiatives and service performance indicators	12
3. Budget influences	23
Budget analysis	
4. Analysis of operating budget	26
5. Analysis of budgeted cash position	34
6. Analysis of capital budget	37
7. Analysis of budgeted financial position	42
Long term strategies	
8. Strategic resource plan and financial performance indicators	45
9. Rating information	49
10. Summary of other strategies	51
Appendices	
A Financial statements	55
B Rates and charges	62
C Capital works program	66
D Fees and charges schedule	71

Mayor's introduction

The Proposed Budget 2015/2016 has been prepared in conjunction with the four year Council Plan 2013-2017 and reflects the priorities and aspirations set out in that Plan.

Revenue raised by rates and charges will be increased by 4.5%. This level allows us to maintain existing levels of service delivery across Council's operations, and continue to allocate funds to renew the Shire's ageing infrastructure.

Waste charges will be increased by 7.0%, this reflects the rising costs of waste management and the cost of rehabilitating current cells in the landfill. Cell rehabilitation works at the Castlemaine Landfill will total \$3.9 million over the next two years.

The total Capital Works Program will be \$10.42 million, of which \$2.08 million relates to projects carried forward from the 2014/2015 year. The Capital Works Program strongly reflects the key objective in the Council Plan "Better Community Facilities" with a focus on maintaining and renewing buildings and roads, and planning for future bridge and footpath renewal.

Highlights of the Capital Works Program include:

- Roads (\$2.14 million) - Including grant funded works of \$1.36 million from Roads to Recovery funding to rehabilitate sections of the Bendigo Sutton Grange Road.
- Landfill (\$2.3 million) - Including capping of 3 cells, gas extraction design, ground water monitoring bore and leachate drainage works.
- Buildings (\$1.05 million) - Including upgrades to the Berkeley Street Kindergarten in Castlemaine partially funded by a grant from the State Government, essential safety works at community buildings and the annual building renewal program of community buildings across the Shire.
- Investing in Sport (\$420,000) - Including irrigation works on the lower oval and design of netball courts at the Wesley Hill Recreation Reserve, and annual playing surface upgrades across the Shire.
- Bridges (\$515,000) - Including reconstruction of the bridge in School Road, Barfold and design for bridges at Nuggetty Rd, Maldon; Strathlea Rd, Strathlea; Metcalfe-Taradale Rd, Taradale; and the Vaughan Tarilta bridge.
- Urban streetscapes and footpaths (\$175,000) - Including designs in Mostyn Street, Castlemaine; High Street Maldon and connecting Mackenzie Hill to the Castlemaine CBD.

The proposed budget includes a number of new and continuing initiatives including:

- Flood management planning to progress recommendations from Flood Management Plan (\$240,000), supported by grant funding of \$160,000 from the State and Federal Governments.
- Further work on the Community Facilities Asset Management Plan to provide an accurate record of all Council owned and managed facilities (\$70,000).
- Review and update Council's Rating Strategy including a review of differential rates, the Municipal Charge and current rebates (\$25,000).
- Develop and implement a Service Review Framework and undertake Service Reviews (\$45,000)
- Improvements to Council's website and implementation of a digital media strategy (\$10,000)
- Provide support to the Children's Literature Festival (\$10,000) and Great Victorian Bike Ride (\$8,000)

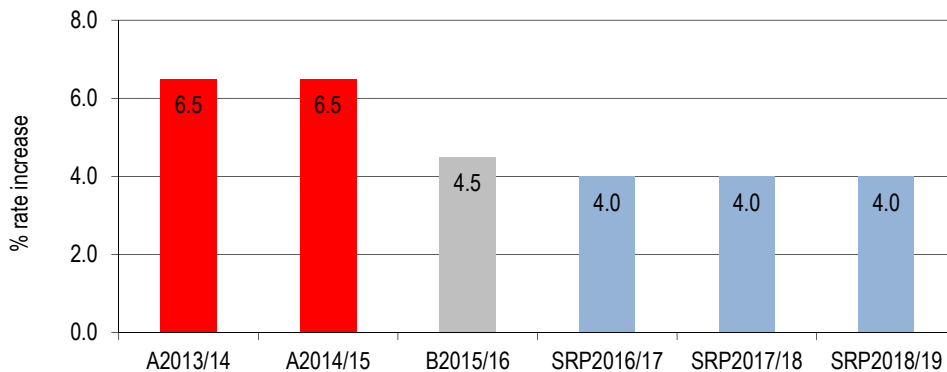
The budget delivers on the key objectives of the Council Plan and maintains current services whilst continuing to deliver an extensive program of capital works.

Cr Christine Henderson
Mayor

Chief Executive Officer's summary

Council has prepared a Budget for the 2015/2016 financial year which seeks to balance the demand for services and infrastructure with the community's capacity to pay. Key budget information is provided below about the rate increase, operating result, services, cash and investments, capital works, financial position, financial sustainability and strategic objectives of the Council.

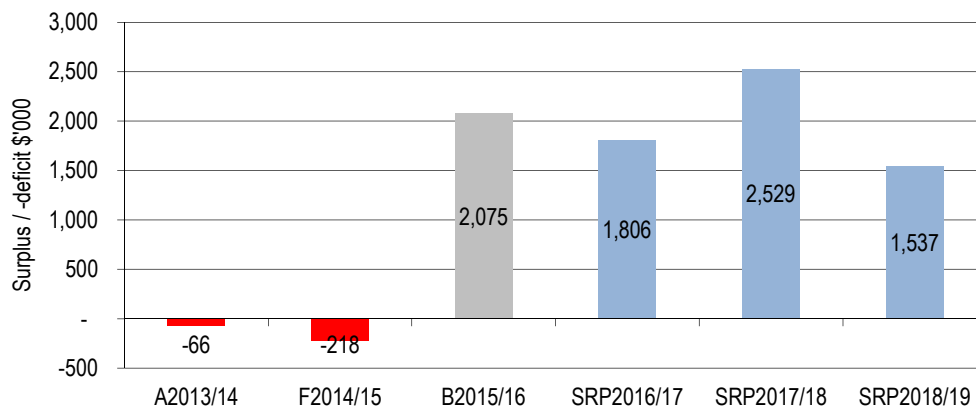
1. Rates



A = Actual F = Forecast B = Budget SRP = Strategic Resource Plan estimates

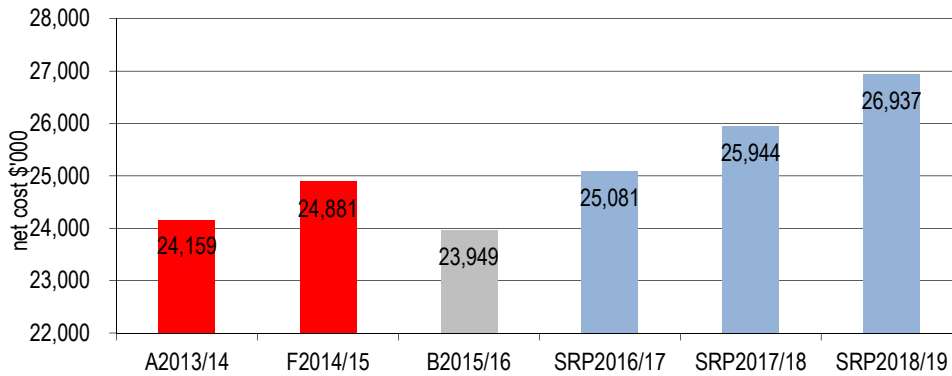
It is proposed that general rates increase by 4.5% for the 2015/2016 year, raising total rates of \$17.2 million, including \$60,000 generated from supplementary rates. This rate increase is a reduction of the level of 6% foreshadowed in Council's Strategic Resource and Long Term Financial Plans adopted in 2014. (The rate increase for the 2014/2015 year was 6.5%).

2. Operating result



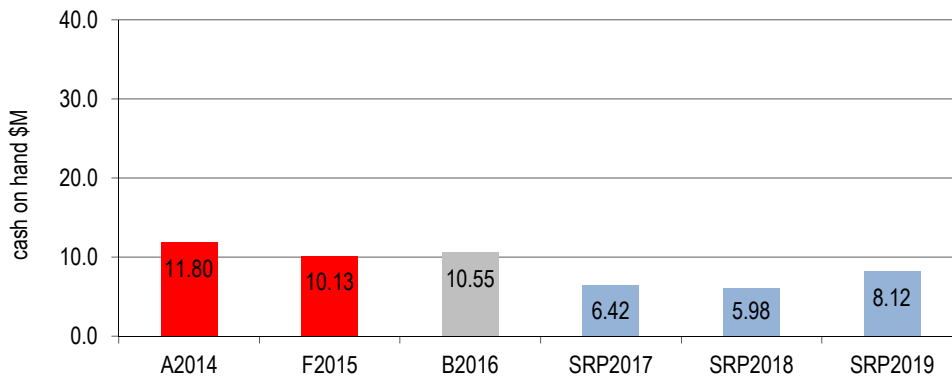
The expected operating result for the 2015/2016 year is a surplus of \$2.08 million, which is an increase of \$2.3 million from 2014/2015. The adjusted underlying result, which excludes items such as non-recurrent capital grants and non-cash contributions is a small surplus of \$21,000, which is an increase of \$2.2 million over 2014/2015 - refer to section 7 of this summary for further information. (The forecast operating result for the 2014/2015 year is a deficit of \$218,000).

3. Services



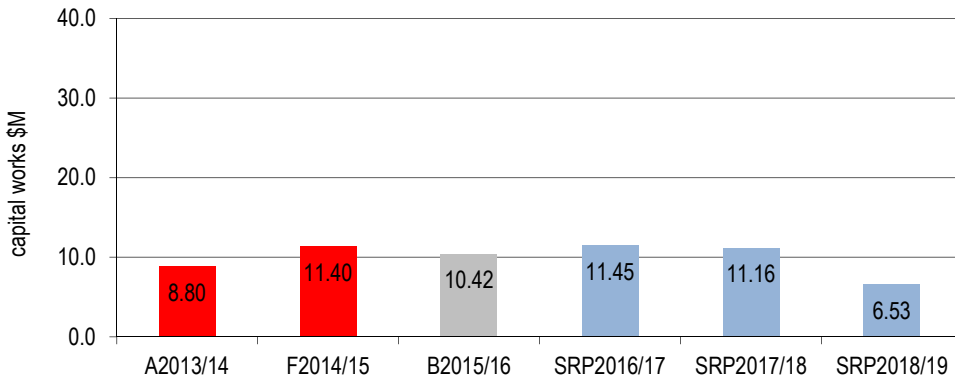
The net cost of services delivered to the community for the 2015/2016 year is budgeted at \$23.95 million which is a decrease of \$932,000 over 2014/2015. The reduced net cost from 2014/2015 is due to the completion in 2014/2015 of a number of grant funded special projects including Community Planning and Prevention of Violence Against Women. For the 2015/2016 year, there are less grant funded special projects than in previous years, which is a reflection of the tight fiscal environment in which all levels of Government are currently operating. (The forecast net cost for the 2014/2015 year is \$24.88 million).

4. Cash and investments



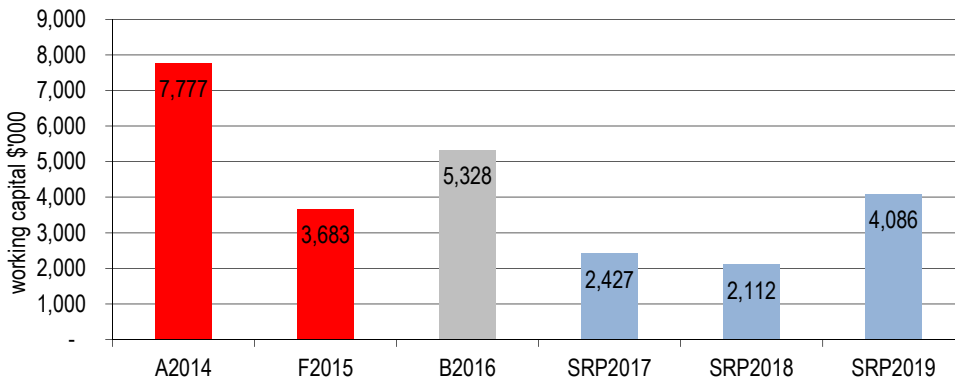
Cash and investments are expected to increase by \$412,000 during the year to \$10.55 million as at 30 June 2016. The cash balance at 30 June 2016 includes a number of reserves for future capital works including the swimming pool reserve and waste reserve. The level of cash and investments is in line with Council's Strategic Resource Plan. (Cash and investments are forecast to be \$10.13 million as at 30 June 2015).

5. Capital works



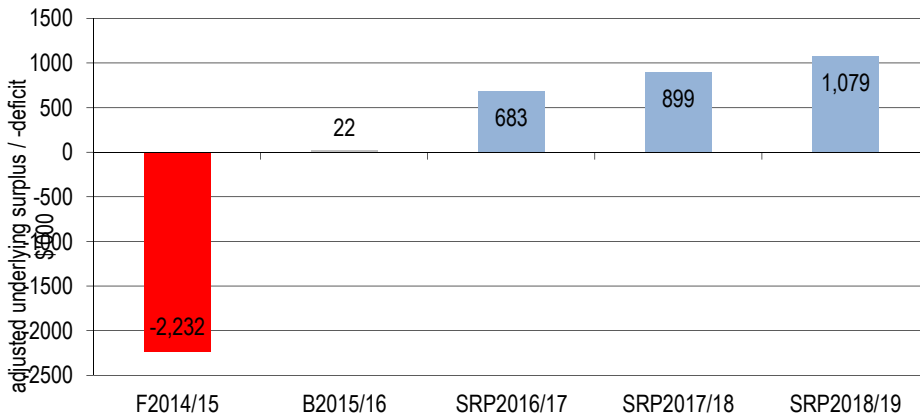
The capital works program for the 2015/2016 year is expected to be \$10.42 million of which \$2.08 million relates to projects which will be carried forward from the 2014/2015 year. The carried forward component is fully funded from the 2014/2015 budget. Of the \$10.42 million of capital funding required, \$2.55 million will come from external grants, \$200,000 from community contributions, \$1.2 million from borrowings and the balance of \$6.47 million from Council's cash. The Council cash amount comprises asset sales (\$625,000), reserves (\$54,000) and cash generated through operations in the 2015/2016 financial year (\$5.79 million). The capital expenditure program has been set and prioritised based on a rigorous process of consultation that has enabled Council to assess needs and develop sound business cases for each project. Detailed information on the capital works program is set out in Appendix C. (Capital works is forecast to be \$11.40 million for the 2014/2015 year).

6. Financial position



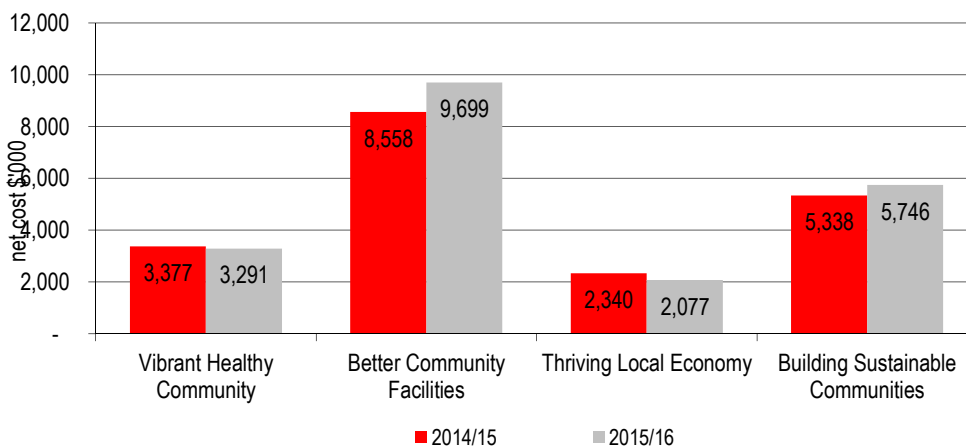
The financial position is expected to improve with net assets (net worth) to increase by \$2.99 million to \$233.71 million and net current assets (working capital) will increase by \$1.65 million to \$5.3 million as at 30 June 2016. (Total equity is forecast to be \$230.71 million as at 30 June 2015).

7. Financial sustainability



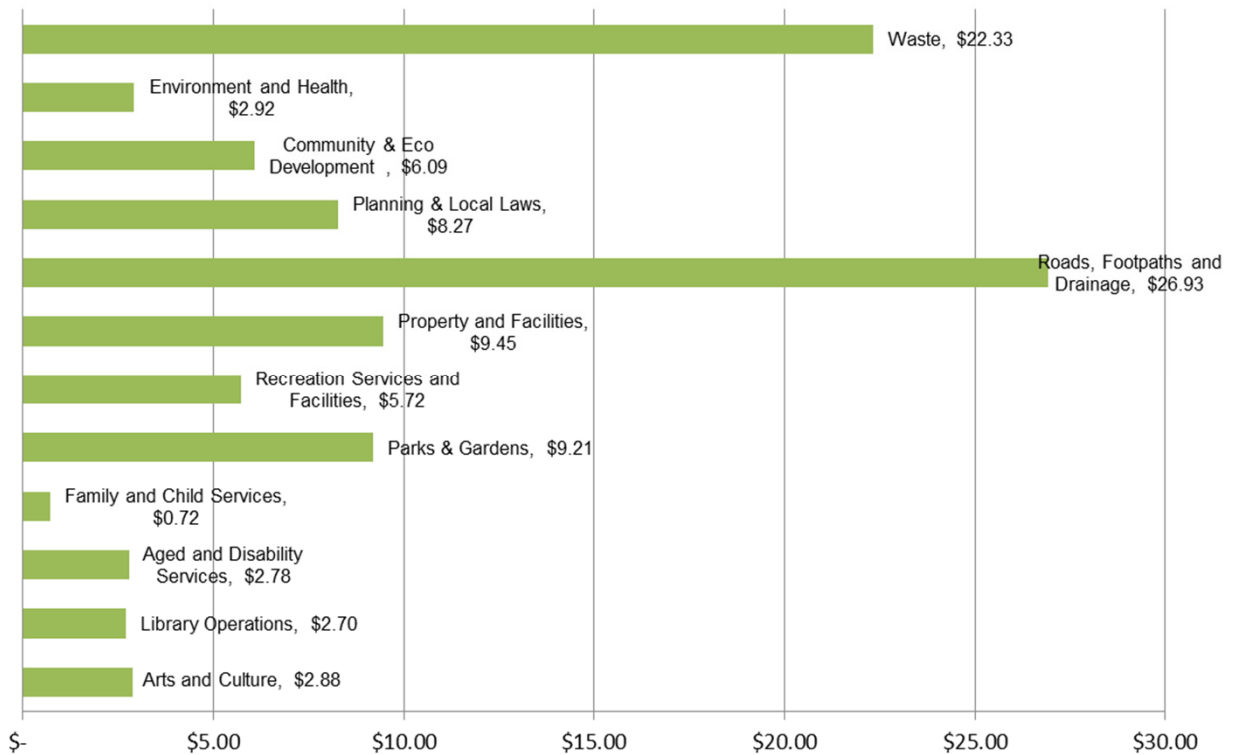
A high level Strategic Resource Plan for the years 2015/2016 to 2018/2019 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives as specified in the Council Plan. The adjusted underlying result, which is a measure of financial sustainability, shows an increasing underlying result in future years. The forecast adjusted underlying result forecast for 2014/2015 is mainly due to expenditure on grant funded projects which were funded in the prior financial year.

8. Strategic objectives



The Annual Budget includes a range of services and initiatives to be funded that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the budget to achieve the strategic objectives as set out in the Council Plan for the 2015/2016 year.

9. Council expenditure allocations



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

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

Phil Rowland
Chief Executive Officer

Budget processes

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

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

The 2015/2016 budget, which is included in this report, is for the year 1 July 2015 to 30 June 2016 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 Statement of Capital Works. These statements have been prepared for the year ended 30 June 2016 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the budget.

In advance of preparing the budget, Officers firstly review and update Council's long term financial projections. Financial projections for at least four years are ultimately included in Council's Strategic Resource Plan, which is the key medium-term financial plan produced by Council on a rolling basis. The preparation of the budget, within this broader context, begins with officers preparing the operating and capital components of the annual budget during January and February. A draft consolidated budget is then prepared and various iterations are considered by Council at informal briefings during March and April. A 'proposed' budget is prepared in accordance with the Act and submitted to Council in May for approval 'in principle'. Council is then required to give '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.

To assist interested persons to understand the budget and make a submission if they wish, Council officers undertake a community engagement process including public information sessions, focus groups and other techniques. 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 by 30 June and a copy submitted to the Minister within 28 days after adoption. The key dates for the budget process are summarised below:

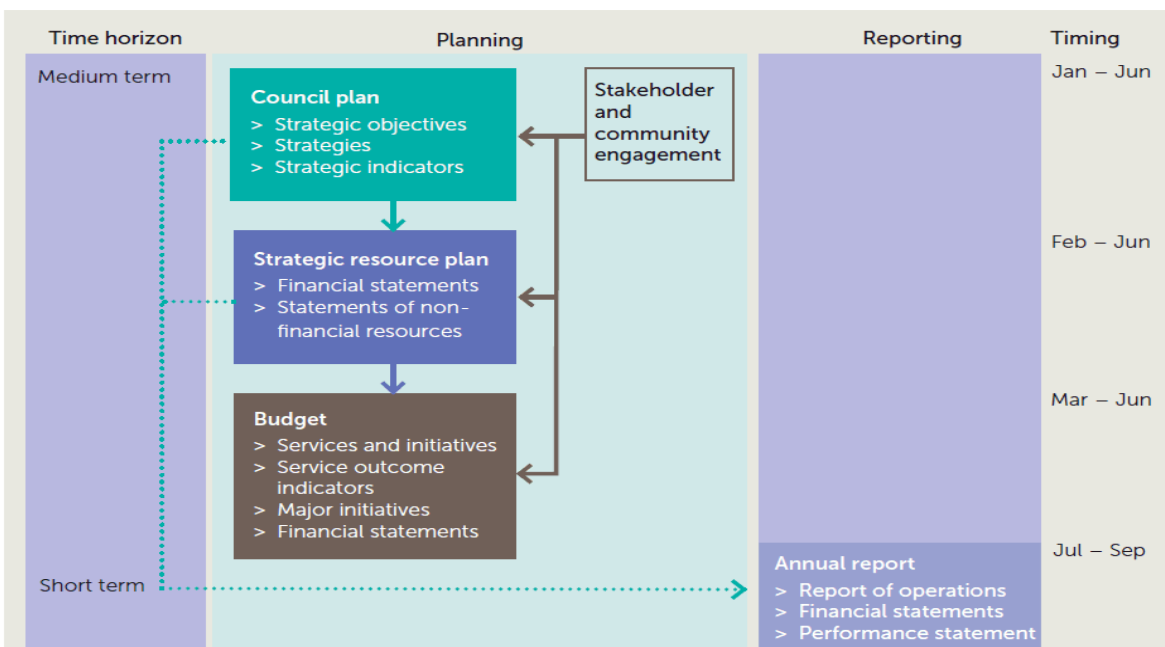
Budget process	Timing
1. Officers update Council's long term financial projections	Dec/Jan
2. Officers prepare operating and capital budgets	Jan/Feb
3. Councillors consider draft budgets at informal briefings	Mar/Apr
4. Proposed budget submitted to Council for approval	May
5. Public notice advising intention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

1. Linkage to the Council Plan

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

1.1 Planning and accountability framework

The Strategic Resource Plan, is part of and prepared in conjunction with the Council Plan, and is a rolling four year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The Annual Budget is framed within the Strategic Resource Plan, taking into account the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning (Formerly the Department of Transport, Planning and Local Infrastructure)

In addition to the above, Council has a long term plan (Vision 2030) which articulates a community vision, mission and values. The Council Plan is prepared with reference to Council's long term Community Plan.

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

1.2 Our purpose

Vision:

Mount Alexander Shire – A thriving community working together to create a sustainable and vibrant future.

Principles

Mount Alexander Shire Council:

- Listens to its communities, respects their views and responds openly and responsibly
- Insists on integrity, equity, and fairness in delivering services and facilities
- Is guided by the desire for a sustainable and vibrant future
- Is a progressive, innovative and confident leader
- Is an advocate for our Shire and collaborates with others for the benefit of our region

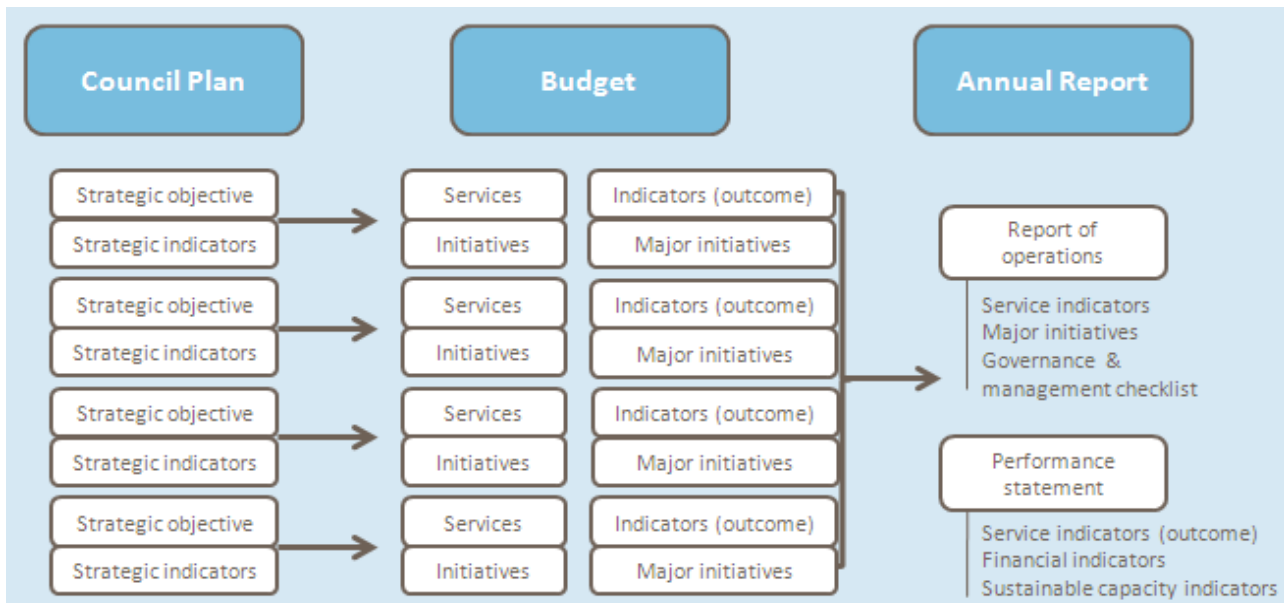
1.3 Strategic objectives

Council delivers activities and initiatives under 33 major service categories. Each contributes to the achievement of one of the four goals as set out in the four year Council Plan 2013-2017. The following table lists the four goals as described in the Council Plan.

Strategic Objective	Description
1. A Vibrant Healthy Community	We will have a healthy, resilient and involved community. We will develop activities that advance our heritage, sports, culture and the arts.
2. Better Community Facilities	We will maintain and renew our facilities to provide better buildings, roads, footpaths, tracks and trails, parks and gardens, for our community.
3. A Thriving Local Economy	We will promote our Shire as a great place to invest, innovate and do business. We will encourage tourism in our Shire by showcasing our heritage, environment and local creative industries.
4. Building Sustainable Communities	We will demonstrate leadership in sustainability. We will foster the ongoing development of environmentally responsible, liveable communities across the Shire.

2. Services, initiatives and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2015/2016 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. The Strategic Resource Plan (SRP) is part of and prepared in conjunction with the Council Plan. The relationship between these components of the Budget and the Council Plan, along with the link to the reporting in the Annual Report, is shown below.



2.1 Strategic Objective 1: A Vibrant Healthy Community

We will have a healthy, resilient and involved community. We will develop activities that advance our heritage, sports, culture and the arts. The activities and initiatives for each service category and key strategic activities is described below.

Services

Business Area	Description	Expenditure
		-Revenue Net Cost \$'000
Cultural Development	The Cultural Development team provides a varied ongoing program of arts and cultural events and activities, plans and develops arts and cultural facilities and infrastructure and develops policies and strategies to facilitate art practice.	434 (18) 416
Communications	Communications is responsible for the management and provision of advice on external communication, ensuring information is provided to the community on Council's services and initiatives in the most effective way.	230 - 230

2.1 Strategic Objective 1: A Vibrant Healthy Community (cont)

Business Area	Description of services provided	Expenditure
		-Revenue Net Cost \$'000
Community Engagement	The Community Engagement Unit supports policy and planning development in response to a range of social issues impacting the Shire, early years planning, access to community services and facilities, support for new and emerging communities, responding to transport disadvantage, disability access, and community planning.	325 (43) 282
Community Wellbeing - Aged and Disability Services	This service provides assessments for older people and people with disabilities and plans services to enable them to remain living independently. It provides home care services, personal care services, respite services, delivered meals, home safety program services and social support programs for isolated older people.	2,955 (2,448) 507
Community Wellbeing - Families and Children	This service provides consultations, activities and referrals for all children from birth to school age and their families, through key ages and stages to provide information advice and support relevant to the individual family circumstances.	264 (145) 119
Customer Services	Customer Service assists customers with general enquiries and distributes appropriate information on behalf of all business units across the organization; registers community requests for service and processes payments, whilst offering several payment facilities.	268 - 268
Emergency Management	Emergency Management implements measures to prevent or reduce the causes or effects of emergencies, manage arrangements for the recovery phase of an emergency by assisting the affected community to recover following an emergency. It promotes fire awareness within the community in partnership with the CFA and co-ordinates annual property inspections and compliance.	277 (148) 129
Environmental Health	The Environmental Health Unit conducts inspections and maintains registrations for businesses covered under the Food and Public Health and Wellbeing Acts, including registration and approval of temporary food permits; processes all septic tank applications in accordance with legislative requirements and investigates and takes action where necessary of reported nuisance complaints.	323 (116) 207
Library Operations	Council provides public library service via the branch library located in Castlemaine providing a range of educational and recreational services that cater for the needs of all residents including story time sessions for pre-schoolers and junior collections; youth collections including graphic novels and web based loans, renewals and reservations.	515 - 515
Local Laws	The Local Laws Unit provides staff at school crossings; maintains and improves the health and safety of people, animals and the environment by providing services including control of domestic animals and livestock; undertakes inspections to ensure community safety through fire prevention; regulates parking; issues local law permits and infringement notices and provides information and advice to the community.	514 (240) 274
Recreation Services	The Recreation Unit provides advice to Council on local recreational needs and facility use and planning. It conducts special events to promote and develop healthy physical activity in the Shire.	301 (60) 241

2.1 Strategic Objective 1: A Vibrant Healthy Community (cont)

Business Area	Description of services provided	Expenditure
		-Revenue Net Cost \$'000
Youth Development	The Youth Development Unit works with young people and the broader community to increase opportunities for young people to engage in community planning and decision making processes.	237 (133)
		105

Major initiatives

- 1) To support the community in preparing and responding to emergency events Council will partner with communities, agencies and neighbouring municipalities to strengthen emergency and disaster planning, awareness and preparedness. An Emergency Management Officer position has been funded by the State Government for a further 12 months to support this project. (\$120,000 grant funded).
- 2) The Department of Health will continue to fund a Home and Community Access Support Officer to deliver quality and innovative programs in home and community care. (\$84,000 grant funded)
- 3) Supported by grant funding from the State Government's Early Years Infrastructure grant, upgrades to the Berkeley St Kindergarten in Castlemaine will improve existing facilities by upgrading the kitchen, disabled toilet and multi-purpose meeting room. (Project cost \$277,000, cost to Council \$35,000)

Initiatives

- 4) Under the State Environment Protection Policy Waters of Victoria, Council is required to have a Domestic Wastewater Management Plan. As 95% of Shire properties are in the declared catchments for Eppalock, Cairn Curran and Laanecoorie, the current plan will be reviewed to incorporate requirements of the Guidelines for Planning Permits in Open Potable Water Supply Catchments. (\$35,000)
- 5) To improve information provided to the community about Council services and projects, and allow more opportunities for the community to communicate with Council further improvements will be made to Council's website, including the implementation of social media tools. (\$10,000).
- 6) Support will be provided to the Castlemaine Children's Literature Festival to assist in the promotion, delivery and presentation of this annual family focussed festival (\$10,000)

2.1 Strategic Objective 1: A Vibrant Healthy Community (cont)

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
Maternal and Child Health	Participation	Participation in MCH service (Percentage of children enrolled who participate in the MCH)	Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
		Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / Municipal population] x100
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	[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
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (The number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population

2.1 Strategic Objective 2: Better Community Facilities

To achieve our objective of Better Community Facilities, we will maintain and renew our facilities to provide better buildings, roads, footpaths, tracks and trails, parks and gardens, for our community. The activities and initiatives for each service category and key strategic activities is described below.

Services

Business Area	Description of services provided	Expenditure
		-Revenue
		Net Cost
		\$'000
Infrastructure	The Infrastructure Unit undertakes design, tendering, contract management and supervision of various works within Council's capital works program. The service also approves and supervises private development activities such as subdivisions and infrastructure associated with unit developments. Depots are operated at Maldon and Castlemaine in order to provide infrastructure to support the delivery of a broad range of physical works, to provide amenities for staff at the two locations and to securely house major and minor items of plant and equipment.	2,238 (1,213) 1,025
Parks and Gardens	Parks and Gardens provides tree pruning, planting, removal, planning and street tree strategies and management of all parks and gardens and related infrastructure maintenance.	1,435 (13) 1,421
Property Management	Property Management prepares maintenance management programs for Council's property assets in order to optimise their strategic value and service potential. These include municipal buildings, pavilions and other community buildings. This service also facilitates the management and strategic planning for Councils building, land and property commercial and community leases and licenses including Caravan Parks.	1,008 (191) 818
Recreation Facilities	Recreation Unit is responsible for the management, development and use of sporting grounds and pavilions. The service provides advice to Council on local recreational needs and facility use and planning.	1,351 (22) 1,329
Roads & Paths	Council undertakes cyclical safety and condition inspections of all road, bridge and footpath infrastructure, to compile maintenance schedules and implement maintenance requirements across a broad range of activities including maintenance grading, patrol patching, periodic gravel resurfacing, periodic bituminous resurfacing, road and intersection renewals and upgrades fire prevention works, maintenance and renewal of road line markings and signage, drain clearance and street sweeping.	6,614 (1,509) 5,106

2.1 Strategic Objective 2: Better Community Facilities cont.

Major Initiatives

- 7) Complete the annual road renewal program across the Shire including pavement rehabilitation of sections of the Bendigo Sutton Grange Road, the annual gravel road resheeting and local road resealing programs (Project cost \$2.14 million, net cost to Council \$776,000).
- 8) Complete reconstruction of the bridge in School Road, Barfold and designs for bridges at Nuggetty Rd, Maldon; Strathlea Rd, Strathlea; Metcalfe-Taradale Rd, Taradale; and the Vaughan Tarilta bridge. (Project cost \$515,000)
- 9) Undertake works at Wesley Hill Recreation Reserve including irrigation works on the lower oval and design of netball courts at the Wesley Hill Recreation Reserve. (Project cost \$290,000)
- 10) Undertake building works including renewal works at Caravan Parks, essential safety works in community buildings, and the annual program of building renewals. (Project cost \$557,500)
- 11) Undertake works at the Castlemaine Landfill including capping of 3 cells, gas extraction design, ground water monitoring bore and leachate drainage works (\$2.31 million).
- 12) To improve urban streetscapes and footpath connections, complete designs in Mostyn Street, Castlemaine; Central Area, Maldon and connecting Mackenzie Hill to the Castlemaine CBD (\$175,000)

Initiatives

- 13) Continue the development of a comprehensive Community Facilities Asset Management Plan that provides a framework and an accurate record of all Council owned and managed facilities to establish a schedule for targeted refurbishments, preventative maintenance and urgent repairs. (\$70,000)
- 14) Undertake investigations and design works in order to progress the recommendations of the Castlemaine, Campbells Creek and Chewton Flood Management Plan 2015 (Project cost \$240,000, cost to Council \$160,000)
- 15) Development of a Conservation Management Plan (CMP) based on a full and comprehensive review of existing documentation related to the management of Victory Park. The CMP will provide guidance for the ongoing management and maintenance of Victory Park, now and into the future. (\$20,000)
- 16) Undertake a tree maintenance audit to facilitate systematic tree assessment and best practice tree management to mitigate tree risk for residents and visitors to the Shire. (\$50,000)
- 17) Develop the Taradale Mineral Spring playspace from a Local Playspace to a District playspace, supported by a Community Facility Funding Program grant (Project cost \$141,000, cost to Council \$54,000)
- 18) Preliminary planning and consultation for implementation of the Campbells Creek Recreation Reserve Master Plan. (Project cost \$30,000, cost to Council \$30,000)

2.1 Strategic Objective 2: Better Community Facilities cont.

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.

2.1 Strategic Objective 3: A Thriving Local Economy

To achieve our objective of A Thriving Local Economy, we will promote our Shire as a great place to invest, innovate and do business. We will encourage tourism in our Shire by showcasing our heritage, environment and local creative industries. The activities and initiatives for each service category and key strategic activities is described below.

Services

Business Area	Description of services provided	Expenditure
		<u>-Revenue</u> Net Cost \$'000
Building Services	Building Services provides statutory building services to the community including processing of building permits, emergency management responsibilities, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	248 (63) 185
Local Economy	The Economic Development Unit provides capacity building economic initiatives including supporting local businesses and business / industry networks to grow and develop and establish and maintain a conducive investment environment through planning, advocacy and project development.	345 (180) 165
Statutory Planning	The Statutory Planning Unit manages land use and development through the provision of planning information and advice to the community. It assesses planning permit applications, ensures compliance with the provisions of the Planning Scheme and administers Subdivision processes.	863 (122) 741
Street Beautification, Maintenance & Lighting	Council conducts an annual inspection, programming and implementation of Power line Clearance Requirements in Castlemaine and Maldon declared areas. It manages street trees across the Shire, co-ordinates new lighting installations where required, and maintains community conveniences and facilities.	538 (43) 495
Tourism Services	Tourism Services is responsible for the provision of visitor information services, marketing and industry development for the Shire. It operates Visitor Information Centres in Castlemaine and Maldon and provides accommodation and tour booking services.	626 (135) 491

2.1 Strategic Objective 3: A Thriving Local Economy cont.

Initiatives

19) Continuation of the fast track planning service, to enable Council to meet the statutory requirements of VicSmart and also to maintain existing service in relation to planning permits (\$44,930).

20) The Heritage Strategy was developed in consultation with the Heritage Advisory Committee and was adopted by Council in March 2012. The Strategy identifies 55 actions to be undertaken over 4 years. These projects will be supported by a part time Project Officer (\$47,000).

21) Partner with Bendigo Regional Tourism in hosting the Great Victorian Bike Ride. The Great Victorian Bike Ride is a non-competitive fully supported eight or nine day annual bicycle touring event organised by Bicycle Network Victoria. (\$8,000).

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
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT Council decisions in relation to planning applications] x100

2.4 Strategic Objective 4: Building Sustainable Communities

To achieve our objective of Building Sustainable Communities, we will demonstrate leadership in sustainability. We will foster the ongoing development of environmentally responsible, liveable communities across the Shire. The activities and initiatives for each service category and key strategic activities is described below.

Services

Business Area	Description of services provided	Expenditure
		-Revenue Net Cost \$'000
Corporate Support	Corporate Support provides policy, systems and support in the areas of continuous improvement, corporate planning and performance reporting and oversees the provision of accommodation and other administrative support services.	806 - 806
Environmental Management	Environmental Management develops environmental policy, coordinates and implements environmental projects and works with other services to improve Council's environmental performance.	320 - 320
Executive Services	Executive Services provides strategic management of the organisation in keeping with the requirements of good governance, legislative requirements and strategic policy of the Council.	1,247 - 1,247
Finance	Finance provides services to both internal and external customers including the management of Council's finances, payment of accounts, procurement and contracting of services, raising and collection of rates and charges and valuation of properties throughout the municipality.	1,991 (1,406) 584
Governance	Governance coordinates Council meetings, and all Councillor related activities. It provides support and oversight of compliance with the Local Government Act.	497 (1) 496
Information Services	Information Services provides, supports and maintains cost effective communications and IT systems enabling Council to deliver services in a productive and efficient way. It also provides records services including storage, retrieval and archiving services.	1,027 (1) 1,026
Organisational Development	Organisational Development provides Council with strategic and operational organisation development support. It develops and implements human resource and industrial relations strategies, policies and procedures.	543 (9) 534
Risk Management	Risk Management is responsible for managing Council's insurance portfolio and overseeing insurance claims for all classes of insurance. It develops Council's risk management and health and safety policies and supporting systems for Council's employees, volunteers and contractors.	580 (6) 574
Strategic Planning	Strategic Planning provides analysis of current and future constraints and opportunities in relation to land use and development and development of evidence based strategic policy for their management for the net benefit of the community.	305 (3) 303
Waste Management	Waste Management provides kerbside rubbish collections of garbage, hard waste and green waste from all households and some commercial properties in Council. This service provides public tipping to the Council and wider community.	4,202 (4,346) (144)

2.4 Strategic Objective 4: Building Sustainable Communities cont.

Major Initiatives

22) Council is a participant in the Lighting the Regions Program. This three year program requires funds from Council for the upgrade of streetlights from standard energy 'hungry' lights to energy efficient LEDs. 2014-2015 is the final year of the program. (\$98,280)

Initiatives

23) Develop a framework for the organisation to deliver service delivery reviews; complete pilot service reviews and develop tools and resources to enable service reviews to be undertaken (\$45,000).

24) Review options for Council's future waste management, with a focus on innovative waste management solutions (\$30,000).

25) Review and update Council's Rating Strategy including a review of differential rates, the Municipal Charge and current rebates (\$25,000)

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
Governance	Satisfaction	Satisfaction with Council decisions (Community satisfaction rating out 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

2.7 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 2014/2015 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 the 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.

2.8 Reconciliation with budgeted operating result

	Net Cost	Expenditure	Revenue
	\$'000	\$'000	\$'000
A Vibrant Healthy Community	3,291	6,642	(3,351)
Better Community Facilities	9,699	12,646	(2,947)
A Thriving Local Economy	2,077	2,620	(543)
Building Sustainable Communities	5,746	11,518	(5,771)
Total activities and initiatives	20,812	33,425	(12,613)
Deficit before funding sources	20,812		
Funding sources:			
Rates & Municipal Charge	17,272		
Grants Commission	2,861		
Capital grants	2,754		
Total funding sources	22,887		
Surplus/(deficit) for the year	2,075		

3. Budget influences

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

3.1 Snapshot of Mount Alexander Shire Council

Mount Alexander Shire is a complex and unique community. Located in a major corridor within commuting distance of both Melbourne and Bendigo, the Shire comprises several small towns and communities of national historic and environmental significance. The Shire covers an area of over 1,530 square kilometres.

The community is distributed across five main township areas: Castlemaine, Newstead, Maldon, Harcourt and Taradale. The population of Mount Alexander Shire is currently just under 18,000 and increasing by around 0.6% each year. The diversity of towns and housing types informs the way in which Council plans and delivers services.

Ageing population

Research shows that the community is ageing with a higher proportion of the community aged over 60 years. By 2031, the Shire is expected to have a 91.7% increase in people aged 65 years and over. (Source: Australian Bureau of Statistics, Census of Population and Housing).

Employment and income

There are over 7,500 jobs in the Shire with over 70% held by residents living and working in Mount Alexander. Analysis of household income levels in the Shire in 2011 shows that there are a smaller number of high income households and a larger proportion of low income households

Housing

The number of homes is increasing. According to the 2011 Census, there were 7,398 households with an average of 2.2 person per household. The Shire's percentage of older persons living alone was higher than the Victorian average (13.7% compared to 11.4%).

Budget implications

As a result of the Shire's demographic profile there are a number of budget implications in the short and long term as follows:

Due to Council's ageing population there is expected to be increasing demand for Council's provision of Home and Community Care services.

Council's capacity to generate income through user pays fees is constrained by the economic profile of the Shire.

3.2 External influences

The Consumer Price Index (CPI) increases on goods and services of 1.7% through the year to December quarter 2014 (ABS release 28 January 2015). State-wide CPI is forecast to be 2.5% for the 2015/2016 year (Victorian Budget Papers 2014/15).

Australian Average Weekly Earnings (AWE) growth for Public Sector full-time adult ordinary time earnings in the 12 months to May 2014 was 3.1% (ABS release 14 August 2014). The wages price index in Victoria is projected to be 3.50% per annum in 2015/2016 and the subsequent two years (Victorian Budget Papers 2014/2015). Council must renegotiate a new Collective Agreement during the 2015/2016 year for commencement on 1 July 2016.

The benchmark interest rate in Australia was last recorded at 2.25 percent. Interest rates in Australia averaged 5.13 percent from 1990 until 2015, reaching an all time high of 17.50 percent in January of 1990 and a record low of 2.25 percent in February of 2015. It is anticipated that there may be a further interest rate cut in 2015. While lower interest rates make the cost of borrowing less expensive, and Council proposes to borrow \$1.2 million to fund the cell capping works at the Castlemaine Landfill, it also impacts on the interest earned on investments, which has been reduced in the 2015/2016 budget from prior years.

Increases of 10% (or \$5.30 per tonne) in the levy payable to the State Government upon disposal of waste into landfill, resulting in additional waste tipping costs of \$0.20 million. The levy has increased from \$9 per tonne in 2010/2011 to \$58.50 per tonne in 2015/2016 (550% increase in 6 years).

Federal financial assistance grants are a core revenue stream received by local government to ensure a reasonable level of service and infrastructure is provided to all local communities. Funding is used for local roads maintenance and renewal, and to provide essential community facilities and services such as playgrounds, libraries and kindergartens.

Financial assistance grants are usually indexed annually in line with population growth and inflation. The freeze on indexation will mean a loss to councils across Australia of around \$600 million over three years. This includes an estimated \$139 million loss for Victorian councils - \$22 million in 2014-2015, \$47 million in 2015-2016 and \$70 million in 2016-2017 (based on current allocations to Victorian councils from national grants).

Councils across Australia raise approximately 3% of the total taxation collected by all levels of Government in Australia. In addition Councils are entrusted with the maintenance of more than 30% of all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.

The State Government has announced a Fairer Rating System policy to commence in 2016/2017. The details around implementation of the policy is unknown at the time of preparing the Budget, however Council has included a project in the budget to develop a Service Review Framework to meet the anticipated requirements of the policy.

The carbon price repeal legislation received Royal Assent on 17 July 2014, effective from 1 July 2014. Councils are expected to account for the carbon price refunds received and unused carbon price revenue collected in a transparent way. Mount Alexander Shire Council was not impacted by the repeal of this legislation.

The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of the *Fire Services Property Levy Act 2012*.

3.3 Internal influences

As well as external influences, there are also a number of internal influences which are expected to impact on the preparation of the 2015/2016 Budget. These matters have arisen from events occurring in the 2014/2015 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2015/2016 year. These matters and their financial impact are set out below:

The management of the landfill in Castlemaine and transfer station in Maldon will be tendered in 2015/2016. This may result in a change in cost profile for this service.

It is a requirement of the Valuations of Land Act 1960 that all rateable properties within a municipality be revalued every two years. 2015/2016 is a valuation year, the cost for undertaking this valuation is \$77,000.

Council has undertaken an extensive review and audit of its bridges, buildings and street trees in 2014/2015, this has highlighted the need to increase budget allocations to both reactive and proactive maintenance in these areas.

Council's participation in the Local Government Funding Vehicle in 2014/2015 will reduce borrowing costs on any new loans.

Savings in electricity continue to be made through installation of solar panels on Council buildings, and the implementation of the Lighting the Regions Project which is replacing all street lights with energy efficient lights.

3.4 Budget principles

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

Existing fees and charges to be increased in line with CPI or market levels

Grants to be based on confirmed funding levels

Service levels to be maintained at 2014/2015 levels with the aim to use less resources with an emphasis on innovation and efficiency

Salaries and wages to be increased in line with the Enterprise Agreement

Operating revenues and expenses arising from completed 2013/2014 capital projects to be included.

New initiatives or employee proposals to be justified through a business case

3.5 Long term strategies

The budget includes consideration of a number of long term strategies and contextual information to assist Council to prepare the Budget in a proper financial management context. These include a Strategic Resource Plan for 2015/2016 to 2018/2019 (Section 8.), Rating Information (Section 9.) and Other Long Term Strategies (Section 10.) including borrowings, infrastructure and service delivery.

4. Analysis of operating budget

This section analyses the operating budget including expected income and expenses of the Council for the 2015/2016 year.

4.1 Budgeted income statement

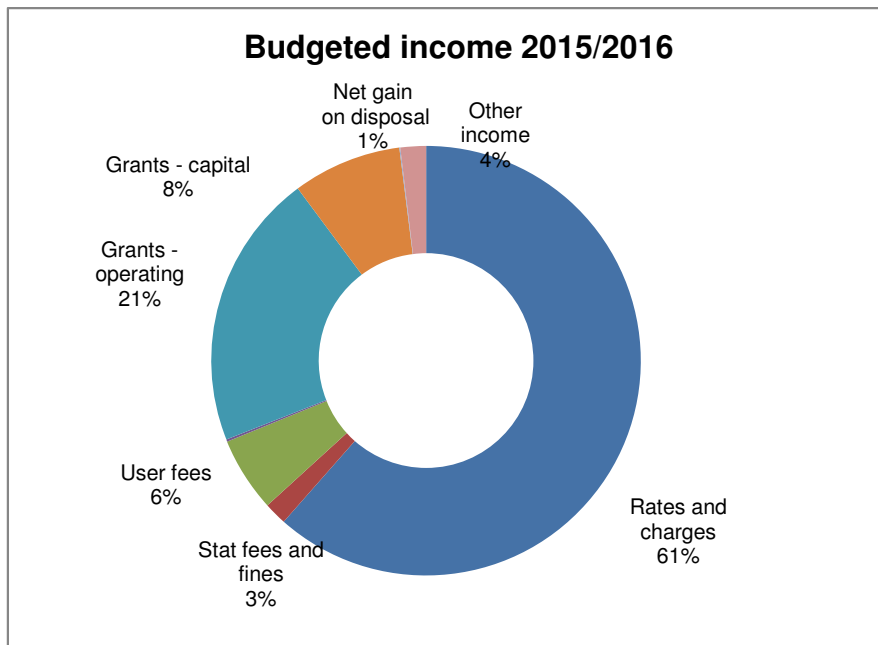
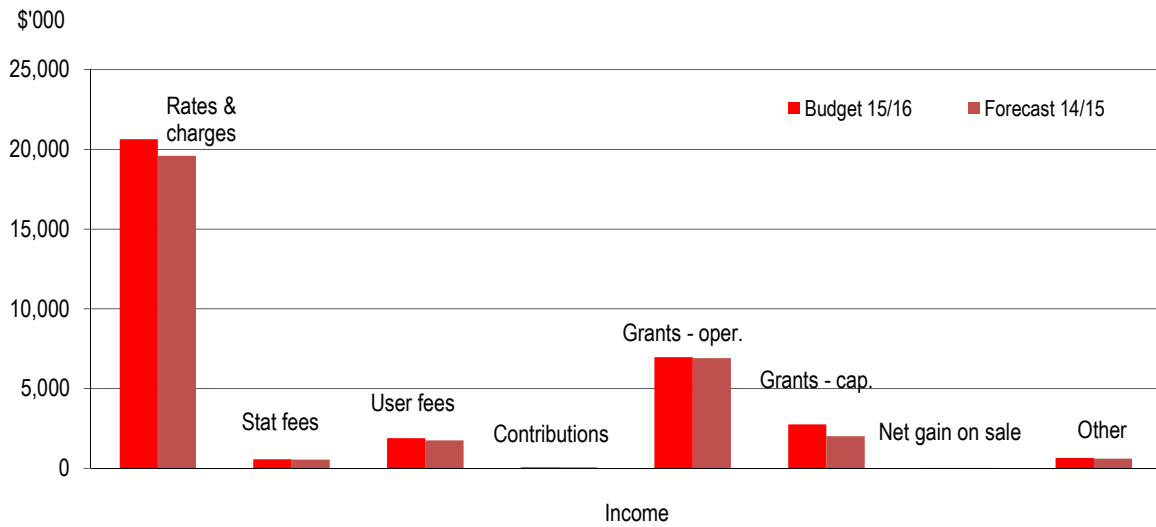
	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Total income	4.2	31,517	33,580	2,063
Total expenses	4.3	(31,735)	(31,505)	230
Surplus (deficit) for the year		(218)	2,075	2,293
Grants –non-recurrent capital	4.2.6	(1,975)	(2,054)	(79)
Contributions - non-monetary assets		-	-	-
Capital contributions - other sources	4.2.4	-	-	-
Adjusted underlying surplus (deficit)		(2,193)	21	2,214

4.1.1 Adjusted underlying deficit (\$2.2 million increase)

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result. The adjusted underlying result for the 2015/2016 year is proposed to be a small surplus of \$21,000 which is an increase of \$2.2 million from the 2014/2015 year. The adjusted underlying result forecast for 2014/2015 is mainly due to expenditure on grant funded projects which were funded in the prior financial year.

4.2 Income

Income Types	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Rates and charges	4.2.1	19,599	20,658	1,059
Statutory fees and fines	4.2.2	551	576	25
User fees	4.2.3	1,760	1,885	125
Contributions - monetary	4.2.4	64	58	(6)
Grants - operating	4.2.5	6,906	6,980	74
Grants - capital	4.2.6	2,015	2,754	739
Net gain on disposal of property, infrastructure, plant & equip.	4.2.7	23	25	2
Other income	4.2.8	599	644	45
Total income		31,517	33,580	2,063



Source: Appendix A

4.2.1 Rates and charges (\$1.06 million increase)

It is proposed that income raised by all rates and charges be increased by 5.0% over 2014/2015 to \$20.65 million. This includes an increase in Rates and the Municipal Charge of 4.5%; and waste charges of 7.0 %. Section 9. "Rating Information" includes a more detailed analysis of the rates and charges to be levied for 2015/2016. Information on rates and charges specifically required by the Regulations is included in Appendix B.

4.2.2 Statutory fees and fines (\$25,000 increase)

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

Statutory fees are forecast to increase by 4.5% or \$25,000 compared to 2014/2015.

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

4.2.3 User fees (\$125,000 increase)

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of recreation and other community facilities and the provision of home and community care services. In setting the budget, the key principle for determining the level of user charges has been to ensure that increases do not exceed CPI increases or market levels.

User charges are projected to increase overall by 7.1% or \$125,000 over 2014/2015. Fees for services have been increased on average by 3%, the overall increase in revenue is due to the introduction of some new fees and due to increase in demand for services. Some of the increase is attributable to the bi-annual production of the Visitor Information Guide.

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

4.2.4 Contributions - monetary (\$6,000 decrease)

Monetary contributions are mainly from developer contributions to the open space reserve, a slight decrease from 2014/2015 is expected in 2015/2016.

4.2.5 Grants - operating (\$74,000 increase)

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants has increased by 1.1% or \$0.74 million compared to 2014/2015. A list of operating grants by type and source, classified into recurrent and non-recurrent, is included below.

Operating Grant Funding Type and Source	Forecast	Budget	Variance
	Actual 2014/15 \$'000	2015/16 \$'000	\$'000
<i>Recurrent - Commonwealth Government</i>			
Victorian Grants Commission	4,368	4,368	0
Home and Community Care - DVA	71	57	(14)
Other	40	25	(15)
<i>Recurrent - State Government</i>			
Home and Community Care	1,843	1,870	27
School crossing supervisors	31	31	0
Maternal and child health	143	144	1
Youth	25	25	0
Other	33	181	148
Total recurrent grants	6,554	6,702	148
<i>Non-recurrent - State Government</i>			
Emergency Management	120	120	0
Rural Access	42	42	0
Leaner Drive Mentor Program	72	72	0
Youth	37	35	(2)
Other	82	9	(73)
Total non recurrent grants	352	278	(74)
Total operating grants	6,906	6,980	74

The federal funded financial assistance grants distributed by the Victoria Grants Commission (VGC) will not be indexed in 2015/2016 as announced in the 2014 Federal Budget. Overall grant income has increased slightly from 2014/2015, mainly due to grants from the state and federal governments totalling \$160,000 toward the development of a flood management plan (Council's contribution \$80,000).

4.2.6 Grants - capital (\$739,000 increase)

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall capital grants has increased by \$739,000 compared to 2014/2015 due mainly to an additional \$700,000 of funding to be received in 2015/2016 as part of the federally funded Roads to Recovery program, and carry forward of the Roads to Recovery allocation from 2014/2015 of \$700,000. This is offset by the discontinuation of the State Government's Country Roads and Bridges program which provided funding of \$1.0 million per annum.

Section 6. "Analysis of Capital Budget" includes a more detailed analysis of the grants and contributions expected to be received during the 2015/2016 year. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included below.

Capital Grant Funding	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
<i>Recurrent - Commonwealth Government</i>			
Roads to Recovery	40	700	660
<i>Recurrent - State Government</i>			
Total recurrent grants	40	700	660
<i>Non-recurrent - Commonwealth Government</i>			
Roads	-	1,325	1,325
Drainage	-	200	200
<i>Non-recurrent - State Government</i>			
Bridges	1,000	-	(1,000)
Buildings	519	442	(77)
Plant, Machinery and Equipment	-	87	87
Footpaths	431	-	(431)
Roads	25	-	(25)
Total non-recurrent grants	1,975	2,054	79
Total capital grants	2,015	2,754	739

4.2.7 Net gain on disposal of property, infrastructure, plant and equipment (\$2,000 increase)

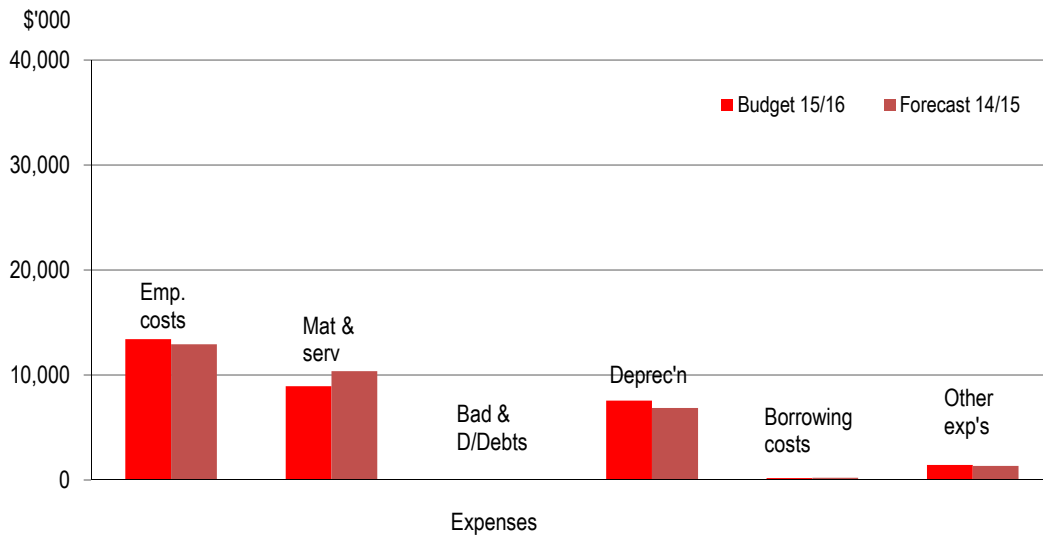
Proceeds from the sale of Council assets is forecast to be \$625,000 for 2015/2016 with the sale of Wesley Hill Business Park lots and plant and equipment. Wesley Hill Business Park lots for sale in 2014/2015 are expected to be sold at valuation as at 30 June 2015 therefore no gain will be recognised.

4.2.8 Other income (\$45,000 increase)

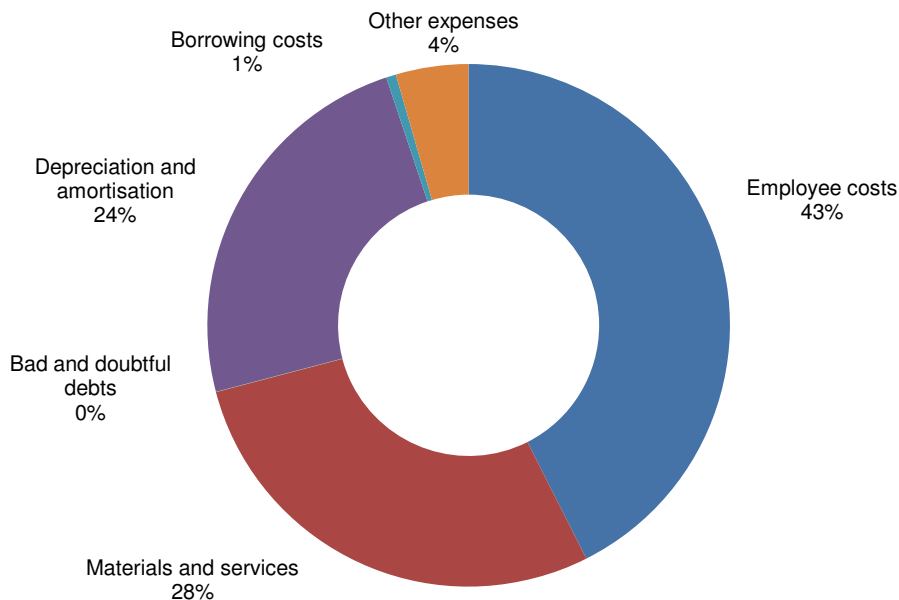
Other income relates to a range of items such as interest revenue on investments and rate arrears. Interest income is expected to decline due to reduction in interest rates in the last 12 months by the RBA and due to lower cash investments compared to previous years.

4.3 Expenses

Expense Types	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Employee costs	4.3.1	12,937	13,409	472
Materials and services	4.3.2	10,381	8,923	(1,458)
Bad and doubtful debts	4.3.3	11	10	(1)
Depreciation and amortisation	4.3.4	6,854	7,556	702
Borrowing costs	4.3.5	221	189	(32)
Other expenses	4.3.6	1,331	1,418	87
Total expenses		31,735	31,505	(230)



Budgeted expenses 2015/2016



4.3.1 Employee costs (\$472,000 increase)

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

Employee costs are forecast to increase by 3.3% or \$435,000 compared to 2014/2015. The increase is comprised of salary increases negotiated in Council's Enterprise Bargaining Agreement (EBA), offset by a reduction in grant funded positions as a result of projects being completed in 2014/2015, as reflected in the decrease in grant funded EFT shown in the table below.

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

Department	Budget 2015/16 \$'000	Comprises Permanent Full Time \$'000	Permanent Part Time \$'000
Executive Services	829	760	69
Corporate Support	2,341	1,572	769
Sustainable Communities	4,152	1,720	2,432
Sustainable Development	6,087	5,229	858
Total permanent staff expenditure	13,409	9,281	4,128
Capitalised labour costs	398		
Total expenditure	13,807		

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is included below:

Department	Budget FTE	Comprises Permanent Full Time	Permanent Part Time
Executive Services	7.3	6.0	1.3
Corporate Support	27.2	17.0	10.2
Sustainable Communities	49.0	17.0	32.0
Sustainable Development	71.0	60.0	11.0
Total	154.4	100.0	54.4
Capitalised labour costs	4.2		
Total staff	158.6		

4.3.2 Materials and services (\$1,458,000 decrease)

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by \$1.46 million compared to 2014/2015, this is mainly due to the completion in 2014/2015 of a number of grant funded special projects. This is offset by increased budget allocations to bridges, buildings and tree maintenance in 2014/2015, as a result of extensive audits undertaken in these areas highlighting the need for increased reactive and proactive maintenance works.

Savings in electricity continue to be made through installation of solar panels on Council buildings, and the implementation of the Lighting the Regions Project which is replacing all street lights with energy efficient lights.

4.3.3 Bad and doubtful debts (\$1,000 decrease)

Bad and doubtful debts is projected to decrease slightly by \$1,000 compared to 2014/2015.

4.3.4 Depreciation and amortisation (\$702,000 increase)

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. The increase of \$702,000 for 2015/2016 is due mainly to the landfill provision for future cell capping as a result of completion of a new cell in 2014/2015; increase in value of assets as a result of revaluations completed for the 2013/2014 financial statements; the completion of the 2015/2016 capital works program and the full year effect of depreciation on the 2014/2015 capital works program. Refer to Section 6. 'Analysis of Capital Budget' for a more detailed analysis of Council's capital works program for the 2015/2016 year.

4.3.5 Borrowing costs (\$32,000 decrease)

Borrowing costs relate to interest charged by financial institutions on funds borrowed. The reduction in borrowing costs results from the planned reduction in borrowings due to repayment of principal in accordance with loan agreements. Refer to Section 10 'Summary of Other Strategies' for a more detailed analysis of Council's borrowings.

4.3.6 Other expenses (\$87,000 increase)

Other expenses relate to a range of unclassified items including contributions to community groups, advertising, insurances, motor vehicle registrations and other miscellaneous expenditure items. Other expenses are forecast to increase mainly due to an increase in the contribution to the Library contribution of \$45,574

5. Analysis of budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2015/2016 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

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

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

5.1 Budgeted cash flow statement

	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Cash flows from operating activities	5.1.1			
<i>Receipts</i>				
Rates and charges		19,600	20,658	1,058
User fees and fines		2,311	2,461	150
Grants - operating		9,316	6,980	(2,336)
Grants - capital		2,015	2,754	739
Interest		462	441	(21)
Other receipts		320	177	(143)
		34,024	33,471	(553)
<i>Payments</i>				
Employee costs		(12,937)	(13,411)	(474)
Other payments		(10,899)	(10,259)	640
		(23,836)	(23,670)	166
Net cash provided by operating activities		10,188	9,801	(387)
Cash flows from investing activities	5.1.2			
Payments for property, infrastructure, plant & equip.		(11,455)	(10,422)	1,033
Proceeds from sale of property, infrastructure, plant & equipment		499	625	126
Net cash used in investing activities		(10,956)	(9,797)	1,159
Cash flows from financing activities	5.1.3			
Finance costs		(352)	(189)	163
Proceeds from borrowings		0	1,200	1,200
Repayment of borrowings		(634)	(603)	31
Net cash used in financing activities		(986)	408	1,394
Net decrease in cash and cash equivalents		(1,754)	412	2,166
Cash and cash equivalents at the beginning of the year		11,888	10,134	(1,754)
Cash and cash equivalents at end of the year	5.1.4	10,134	10,546	412

5.1.1 Operating activities (\$387,000 decrease)

The decrease in cash inflows from operating activities is due mainly to a reduction in grant funding for special projects compared to 2014/2015.

The net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement. The budgeted operating result is reconciled to budgeted cash flows available from operating activities as set out in the following table.

	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Surplus (deficit) for the year	(218)	2,075	2,293
Depreciation	6,854	7,556	702
Loss (gain) on disposal of property, infrastructure, plant & equipment	23	25	2
Finance costs	221	189	(32)
Net movement in current assets and liabilities	3,308	(44)	(3,352)
Cash flows available from operating activities	10,188	9,801	(387)

5.1.2 Investing activities (\$1.16 million decrease)

The decrease in payments for investing activities represents a reduction in capital works expenditure (\$1.03 million) disclosed in section 10 of this budget report. Proceeds from sale of assets are forecast to increase by 126,000 assuming estimated land sales are achieved in the Wesley Hill Business Park in 2015/2016.

5.1.3 Financing activities (\$1.39 million increase)

For 2015/2016 new borrowings of \$1.2 million are proposed to fund the cell remediation works at the Castlemaine landfill, finance costs will decrease by \$163,000 due to repayment of loans and reduction in interest rates on new borrowings. Refer to Section 10 'Summary of Other Strategies' for a more detailed analysis of Council's borrowings.

5.1.4 Cash and cash equivalents at end of the year (\$412,000 increase)

Overall, total cash and investments is forecast to increase by \$412,000 to \$10.55 million as at 30 June 2016. The cash balance at 30 June 2016 includes a number of reserves for future capital works including the swimming pool reserve and waste reserve. The level of cash and investments is in line with Council's Strategic Resource Plan.

5.2 Restricted and unrestricted cash and investments

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted cash flow statement above indicates that Council is estimating at 30 June 2016 it will have cash and investments of \$10.55 million, which has been restricted as shown in the following table.

	Ref	Forecast		Variance \$'000
		Actual 2015 \$'000	Budget 2016 \$'000	
Total cash and investments		10,134	10,546	412
Restricted cash and investments				
- Statutory reserves	5.2.1	(742)	(748)	(6)
- Cash held to carry forward capital works	5.2.2	(1,206)	(500)	706
- Trust funds and deposits		(1,256)	(1,350)	0
Unrestricted cash and investments	5.2.3	6,930	7,948	1,112
- Discretionary reserves	5.2.4	(4,688)	(4,908)	(220)
Unrestricted cash adjusted for discretionary reserves	5.2.5	2,242	3,040	892

5.2.1 Statutory reserves (\$748,000)

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. Examples include the open space and car parking reserves funded by developer contributions and to be applied to a specific purpose.

5.2.2 Cash held to fund carry forward capital works (\$500,000)

It is estimated that at 30 June 2016 the capital works budget in the 2015/2016 financial year will be substantially completed, an estimate of \$500,000 has been made which is 5% of the capital works program. An amount of \$1.2 million is forecast to be held at 30 June 2016 to fund capital works budgeted but not completed in the 2014/2015 financial year. Section 6.2 contains further details on capital works funding.

5.2.3 Unrestricted cash and investments (\$7.95 million)

The amount shown is in accordance with the definition of unrestricted cash included in the Regulations. These funds are free of statutory reserve funds, trust funds and deposits and cash to be used to fund capital works expenditure from the previous financial year.

5.2.4 Discretionary reserves (\$4.91 million)

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

5.2.5 Unrestricted cash adjusted for discretionary reserves (\$3.04 million)

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

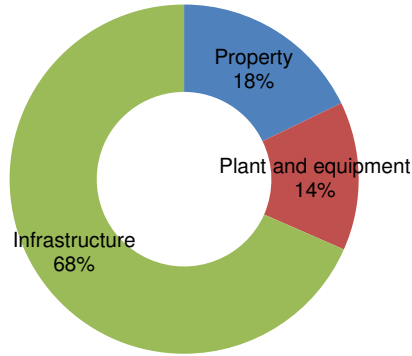
6. Analysis of capital budget

This section analyses the planned capital expenditure budget for the 2015/2016 year and the sources of

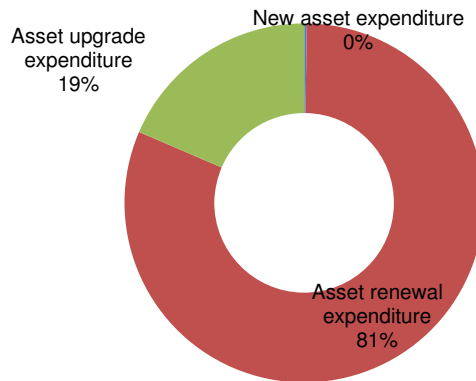
6.1 Capital works

Capital Works Areas	Ref	Forecast	Budget	Variance
		Actual 2014/15 \$'000	2015/16 \$'000	\$'000
Works carried forward	6.1.1			
Property				
Land improvements		204	392	188
Total land		204	392	188
Buildings		949	-	(949)
Total buildings		949	-	(949)
Total property		1,153	392	(761)
Plant and equipment				
IT, Furniture and Equipment		188	115	(73)
Total plant and equipment		188	115	(73)
Infrastructure				
Roads		651	700	49
Bridges		224	-	(224)
Footpaths and cycleways		239	875	636
Drainage		56	-	(56)
Waste management		966	-	(966)
Total infrastructure		2,136	1,575	(610)
Total works carried forward		3,477	2,082	(1,444)
New works				
Property	6.1.2			
Land improvements		584	420	(164)
Total land		584	420	(164)
Buildings		2,306	1,045	(1,262)
Total buildings		2,306	1,045	(1,262)
Total property		2,890	1,465	(1,426)
Plant and equipment	6.1.3			
Plant, machinery and equipment		450	555	105
Motor Vehicles		495	400	(95)
IT, Furniture and Equipment		299	367	68
Total plant and equipment		1,244	1,322	78
Infrastructure	6.1.4			
Roads		298	2,141	1,843
Bridges		701	515	(186)
Footpaths and cycleways		583	175	(408)
Drainage		156	414	258
Waste management		2,046	2,308	262
Total infrastructure		3,784	5,554	1,770
Total new works		7,918	8,341	423
Total capital works expenditure		11,395	10,422	(1,022)
Represented by:				
New asset expenditure	6.1.5	-	25	25
Asset renewal expenditure	6.1.5	7,977	8,465	489
Asset upgrade expenditure	6.1.5	3,419	1,932	(1,486)
Total capital works expenditure		11,395	10,422	(973)

Capital Works Type 2015/2016



Budgeted Capital Works 2015/2016



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

6.1.1 Carried forward works (\$2.08 million)

At the end of each financial year there are projects which are either incomplete or not commenced due to factors including planning issues, weather delays and extended consultation. For the 2014/2015 year it is forecast that \$2.08 million of capital works will be incomplete and be carried forward into the 2015/2016 year. The more significant projects include the Maldon-Castlemaine Rail Trail \$875,000 and Road Rehabilitation of \$700,000.

6.1.2 Property (\$1.05 million)

The property class comprises buildings and building improvements including community, cultural and recreation facilities.

For the 2015/2016 year, \$1.05 million is budgeted to be spent on upgrades to the Berkeley Street Kindergarten in Castlemaine partially funded by a grant from the State Government, essential safety works at community buildings and the annual building renewal program of community buildings across the Shire.

6.1.3 Plant and equipment (\$1.32 million)

Plant and equipment includes plant, machinery and equipment, computers and telecommunications.

For the 2015/2016 year, \$1.32 million will be expended on plant and equipment. The more significant projects include ongoing cyclical replacement of the plant (\$555,000) and vehicle fleet (\$400,000), and upgrade and replacement of information technology (\$367,000).

6.1.4 Infrastructure (\$5.55 million)

Infrastructure includes roads, bridges, footpaths and cycleways, drainage, recreation, leisure and community facilities, parks, open space and streetscapes, and landfill works.

For the 2015/2016 year, \$2.14 million will be expended on road projects, including grant funded works of \$1.36 million from Roads to Recovery funding to rehabilitate sections of the Bendigo Sutton Grange Road.

\$515,000 on bridges including reconstruction of the bridge in School Road, Barfold and design for bridges at Nuggetty Rd, Maldon; Strathlea Rd, Strathlea; Metcalfe-Taradale Rd, Taradale; and the Vaughan Tarilta bridge.

\$420,000 on Investing in Sport projects including irrigation works on the lower oval and design of netball courts at the Wesley Hill Recreation Reserve, and annual playing surface upgrades across the Shire.

\$2.31 million on works at the Castlemaine Landfill including capping of 3 cells, gas extraction design, ground water monitoring bore and leachate drainage works.

\$175,000 on urban streetscapes and footpaths including designs in Mostyn Street, Castlemaine; High Street Maldon and connecting Mackenzie Hill to the Castlemaine CBD.

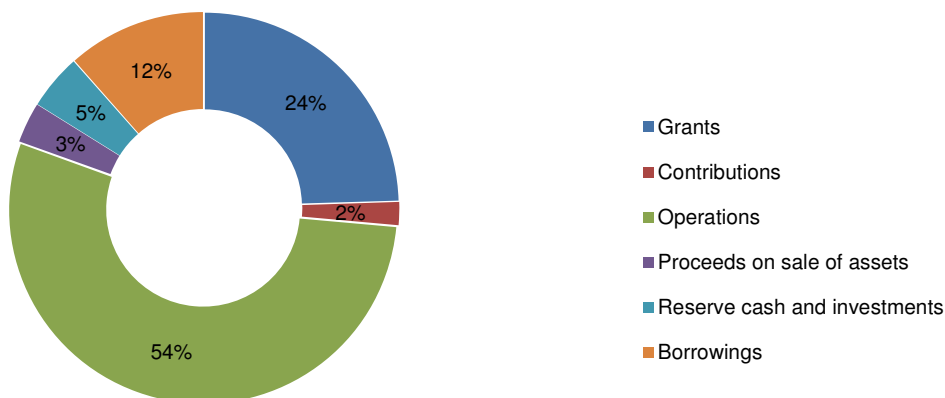
6.1.5 Asset renewal (\$8.46 million), and upgrade (\$1.9 million).

A distinction is made between expenditure on new assets, asset renewal, upgrade and expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have any element of expansion or upgrade of existing assets but will result in an additional burden for future operation, maintenance and capital renewal.

6.2 Funding sources

Sources of funding	Ref	Forecast	Budget	Variance
		Actual 2014/15 \$'000	2015/16 \$'000	\$'000
Works carried forward				
Current year funding				
Grants		-	660	660
Contributions		-	200	200
Council cash				
- operations		-	1,222	1,222
- unrestricted cash and investments		3,477	-	(3,477)
Total works carried forward	6.2.1	3,477	2,082	(1,395)
New works				
Current year funding				
Grants	6.2.2	2,015	1,894	(121)
Borrowings	6.2.3	-	1,200	1,200
Council cash				
- operations	6.2.4	5,587	4,414	(1,173)
- proceeds on sale of assets	6.2.5	316	350	34
- reserve cash and investments	6.2.6	-	482	482
Total new works		7,918	8,341	423
Total funding sources		11,395	10,422	(973)

Budgeted total funding sources 2015/2016



Source: Appendix A

6.2.1 Carried forward works (\$2.08 million)

At the end of each financial year there are projects which are either incomplete or not commenced due to factors including planning issues, weather delays and extended consultation. For the 2014/2015 year it is forecast that \$2.08 million of capital works will be incomplete and be carried forward into the 2015/2016 year. The more significant projects include the Maldon-Castlemaine Rail Trail \$875,000 and Road Rehabilitation of \$700,000.

6.2.2 Grants - Capital (\$1.89 million)

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Capital grants include \$1.56 million from the Roads to Recovery Program, \$242,000 Early Years Infrastructure grant for works at the Castlemaine Kindergarten, and \$87,000 from the Community Facility Funding Program to upgrade the Taradale Mineral Springs playground.

6.2.3 Borrowings (\$1.2 million)

Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$8.87 million will be generated from operations to fund the 2015/16 capital works program. This amount equates to the cash generated from operating activities of \$15.49 million as set out in Section 5. 'Analysis of Budgeted Cash Position' adjusted for capital grants of \$6.28 million and borrowing costs of \$0.31 million.

6.2.4 Council cash - operations (\$4.41 million)

Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$4.41 million will be generated from operations to fund the 2015/2016 capital works program. This amount equates to the cash generated from operating activities of \$9.80 million as set out in Section 5. 'Analysis of Budgeted Cash Position' adjusted for capital grants of \$6.28 million and borrowing costs of \$0.31 million.

6.2.4 Council cash - proceeds from sale of assets (\$350,000)

Proceeds from sale of assets include motor vehicle sales in accordance with Council's fleet renewal policy.

6.2.5 Reserve cash - reserve cash and investments (\$482,000)

Council has a number of specific purpose reserves, which are used to fund capital works and special projects. The reserves include monies set aside for the renewal of Council's aquatic facilities and works at the Castlemaine Landfill . For 2015/2016 \$482,000 will be used to fund part of the new capital works program.

7. Analysis of budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2014/2015 and 2015/2016. It also considers a number of key financial performance indicators.

7.1 Budgeted balance sheet

	Ref	Forecast Actual 2015 \$'000	Budget 2016 \$'000	Variance \$'000
Current assets	7.1.1			
Cash and cash equivalents		10,134	10,546	412
Trade and other receivables		2,589	2,708	119
Inventories		75	80	5
Non-current assets classified as held for sale		265	75	(190)
Other assets		365	370	5
Total current assets		13,428	13,779	351
Non-current assets	7.1.1			
Investments in associates and joint ventures		712	702	(10)
Property, infrastructure, plant and equipment		232,013	234,077	2,064
Intangible assets		260	280	20
Total non-current assets		232,985	235,059	2,054
Total assets		246,413	248,838	2,405
Current liabilities	7.1.2			
Trade and other payables		4,804	3,389	1,415
Trust funds and deposits		1,256	1,350	(94)
Provisions		3,136	3,228	(92)
Interest-bearing loans and borrowings		549	484	65
Total current liabilities		9,745	8,451	1,294
Non-current liabilities	7.1.2			
Provisions		3,134	3,196	(62)
Interest-bearing loans and borrowings		2,822	3,484	(662)
Total non-current liabilities		5,956	6,680	(724)
Total liabilities		15,701	15,131	570
Net assets		230,712	233,707	2,975
Equity	7.1.4			
Accumulated surplus		105,055	107,610	2,555
Reserves		125,657	126,097	440
Total equity		230,712	233,707	2,995

Source: Appendix A

7.1.1 Current Assets (\$551,000 increase) and Non-Current Assets (\$2.05 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to increase by \$412,000 during the year.

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

Other assets includes items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council's services and other revenues due to be received in the next 12 months. These are not expected to change significantly in the budget.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc. which has been built up by Council over many years. The increase in this balance is attributable to the net result of the capital works program (\$10.2 million), depreciation of assets (\$7.55 million) and the sale through sale of property, plant and equipment (\$650,000).

7.1.2 Current Liabilities (\$1.29 million decrease) and Non Current Liabilities (\$724,000 increase)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to increase by \$1.29 million compared to 2014/2015.

Provisions include accrued long service leave, annual leave and rostered days off owing to employees. These employee entitlements are only expected to increase marginally due to more active management of entitlements despite factoring in an increase for Collective Agreement outcomes.

Interest-bearing loans and borrowings are borrowings of Council. Detailed information on borrowings can be found in Section 10.1 'Borrowings'.

7.1.3 Working Capital (\$943,000 increase)

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

Some of Council's cash assets are restricted in that they are required by legislation to be held in reserve for specific purposes or are held to fund carry forward capital works from the previous financial year.

	Forecast		Variance
	Actual 2015 \$'000	Budget 2016 \$'000	
Current assets	13,428	13,779	(351)
Current liabilities	9,745	8,451	1,294
Working capital	3,683	5,328	943
Restricted cash and investment current assets			
- Statutory reserves	(742)	(748)	6
- Cash used to fund carry forward capital works	(1,222)	-	(1,222)
- Trust funds and deposits	(1,256)	(1,350)	94
Unrestricted working capital	463	4,580	(4,117)

In addition to the restricted cash shown above, Council is also projected to hold \$4.91 million in discretionary reserves at 30 June 2016. Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes.

7.1.4 Equity (\$2.99 million increase)

Total equity always equals net assets and is made up of the following components:

Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations

Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed

Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. The increase in accumulated surplus of \$1.05 million results directly from the operating surplus for the year.

During the year an amount of \$482,000 (net) is budgeted to be transferred from other reserves to accumulated surplus. This reflects the usage of investment cash reserves to partly fund the capital works program. This is a transfer between equity balances only and does not impact on the total balance of equity.

7.2 Key assumptions

In preparing the Budgeted Balance Sheet for the year ending 30 June 2016 it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

- A total of 98.5% of total rates and charges raised will be collected in the 2015/2016 year (2014/2015)
- Trade creditors to be based on total capital and operating expenditure less written down value of assets sold, depreciation and employee costs. Payment cycle is 30 days
- Other debtors and creditors to remain consistent with 2014/2015 levels
- Proceeds from the sale of property in 2014/2015 of \$650,000 will be received in full in the 2015/2016 year
- Employee entitlements to be increased by the Collective Agreement outcome offset by the impact of more active management of leave entitlements of staff
- Repayment of loan principal to be \$603,000 and new borrowings \$1.2 million.
- Total capital expenditure to be \$10.42 million

8. Strategic resource plan and financial performance indicators

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

8.1 Plan development

The Act requires a Strategic Resource Plan to be prepared describing both financial and non-financial resources (including human resources) for at least the next four financial years to achieve the strategic objectives in the Council Plan. In preparing the SRP, Council must take into account all other plans and strategies in regard to services and initiatives which commit financial and non-financial resources for the period of the SRP.

Council has prepared an SRP for the four years 2015/2016 to 2018/2019 as part of its ongoing financial planning to assist in preparing a Long Term Financial Plan (LTFP) which is over a 10 year period. The SRP takes the strategic objectives and strategies as specified in the Council Plan and expresses them in financial terms for the next four years.

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

- Maintain operating surpluses and a positive underlying result over the life of the LTFP
- Maintains a working capital ratio greater than 120% over the life of the LTFP
- Achieve a balanced budget on a cash basis.

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

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

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

8.2 Financial resources

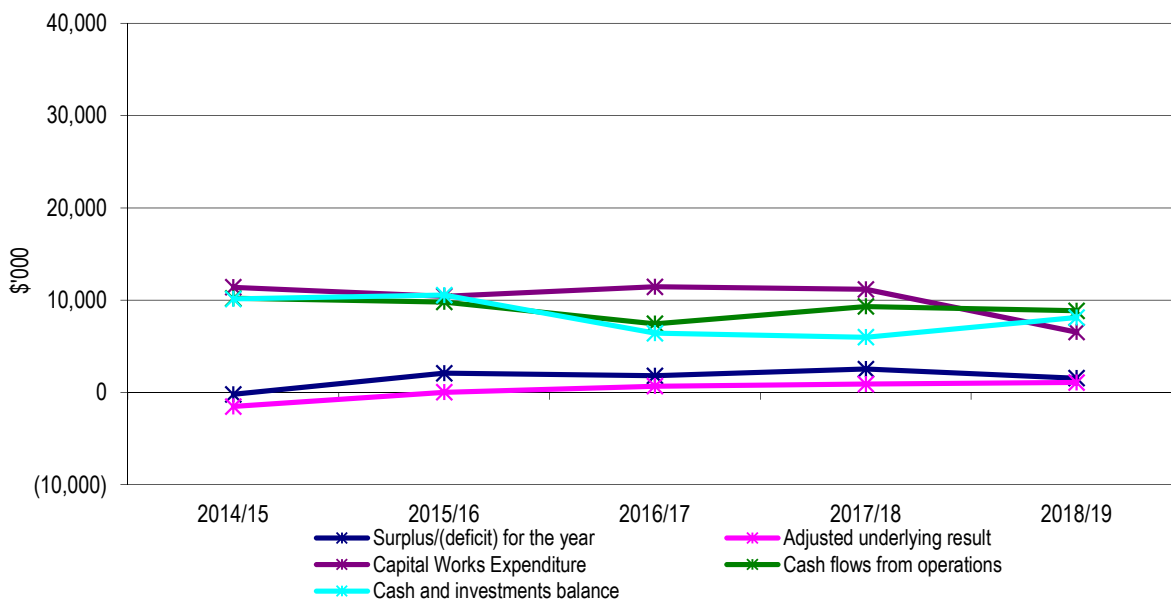
The following table summarises the key financial results for the next four years as set out in the SRP for years 2015/2016 to 2018/2019. Appendix A includes a more detailed analysis of the financial resources to be used over the four year period.

Indicator	Forecast	Budget	Strategic Resource Plan			Trend
	Actual		Projections			
	2014/15	2015/16	2016/17	2017/18	2018/19	+ / o / -
	\$'000	\$'000	\$'000	\$'000	\$'000	
Surplus/(deficit) for the year	(218)	2,075	1,806	2,529	1,537	-
Adjusted underlying result	(1,533)	21	682	899	1,078	+
Cash and investments balance	10,134	10,546	6,415	5,983	8,116	o
Cash flows from operations	10,188	9,801	7,438	9,309	8,837	-
Capital works expenditure	11,395	10,422	11,445	11,164	6,537	-

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

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



The key outcomes of the Plan are as follows:

- **Financial sustainability (Section 5)** - Cash and investments is forecast to decrease over the four year period from \$10.5 million to \$8.5 million, due to utilisation of discretionary reserves to fund significant capital projects.
- **Rating levels (Section 9)** – Modest rate increases are forecast over the four years at an average of 4.0%, this is in line with the expected Local Government Cost Index (LGCI) rather than CPI, as the LGCI represents the actual cost increases associated with delivering services in the sector.
- **Service delivery strategy (section 10)** – Service levels have been maintained throughout the four year period. Despite this, operating surpluses are forecast in years 2015/2016 and 2016/2017 as a result of capital grant revenue being received to fund the annual capital works program.
- **Borrowing strategy (Section 10)** – Borrowings are forecast to increase from \$3.97 million to \$4.47 million over the four year period. This includes new borrowings of \$1.54 million in 2017/2018.
- **Infrastructure strategy (Section 10)** - Capital expenditure over the four year period will total \$38.6 million at an average of \$8.9 million.

8.3 Financial performance indicators

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

Indicator	Measure	Notes	Forecast	Budget	Strategic Resource Plan			Trend +/-
			Actual 2014/15	2015/16	Projections			
2016/17								
2017/18								
2018/19								
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-4.9%	0.1%	2.0%	2.6%	3.1%	+
Liquidity								
Working Capital	Current assets / current liabilities	2	137.8%	163.0%	128.7%	124.3%	145.8%	o
Unrestricted cash	Unrestricted cash / current liabilities		95.3%	115.7%	69.3%	62.7%	84.6%	o
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	17.2%	19.2%	16.9%	21.4%	18.9%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans / rate revenue		5.0%	3.8%	2.5%	2.4%	2.6%	+
Indebtedness	Non-current liabilities / own source revenue		26.5%	28.1%	26.2%	29.6%	27.0%	+
Asset renewal	Asset renewal expenditure / depreciation	4	116.4%	104.6%	95.6%	84.6%	75.9%	-
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	5	62.3%	61.6%	65.0%	64.5%	67.2%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.43%	0.45%	0.44%	0.46%	0.45%	o
Efficiency								
Expenditure level	Total expenditure / no. of property assessments		\$ 2,891	\$ 2,818	\$ 2,775	\$ 2,818	\$ 2,869	o
Revenue level	Residential rate revenue / No. of residential property assessments		\$ 1,180	\$ 1,226	\$ 1,275	\$ 1,326	\$ 1,379	o
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		16.5%	16.4%	16.5%	16.5%	16.5%	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 expected over the period, although continued losses means reliance on Council's cash reserves or increased debt to maintain services.

2 Working Capital – The proportion of current liabilities represented by current assets. Working capital is forecast to decrease significantly in 2015/2016 year due to a run down in cash reserves to fund the capital program. The trend in later years is to remain steady at an acceptable level.

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

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

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

8.4 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 2015/2016 year is shown below and further detail is included in section 4.3.1 of this budget. A statement of Human Resources is included in Appendix A.

Indicator	Forecast		Strategic Resource Plan		
	Actual 2014/15	Budget 2015/16	Projections		
			2016/17	2017/18	2018/19
Employee costs (\$'000)					
- Operating	12,937	13,409	14,043	14,629	15,239
- Capital	402	398	414	430	448
Total	13,339	13,807	14,457	15,059	15,687
Employee numbers (EFT)	158	159	159	159	159

9. Rating information

This section contains information on Council's past and foreshadowed rating levels along with Council's rating structure and the impact of changes in property valuations. This section should be read in conjunction with Council's Rating Strategy which is available on Council's website.

9.1 Rating context

In developing the Strategic Resource Plan (referred to in Section 8.), rates and charges were identified as an important source of revenue, accounting for 61% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

However, it has also been necessary to balance the importance of rate revenue as a funding source with community sensitivity to increases, particularly recent changes in property valuations and subsequently rates for some properties in the municipality. To ensure that deliberations about future rate increases have been made on an informed basis, comparisons of historical rate increases were made between Council and other similar sized councils. The following table shows a comparison of the previous years and the average rates per capita for the 2014/2015 year.

Year	Mount Alexander Shire Council	Average Small Council
2010/2011	8.5%	
2011/2012	8.5%	
2012/2013	6.8%	
2013/2014	6.5%	
2014/2015	6.5%	
2015/2016	4.5%	
Average increase	6.9%	
Rates Per Capita - 2013/2014	\$ 1,004.00	\$ 1,204.00

Source: Council's strategic resource plan 2015/2016 to 2018/2019

The table indicates that the average rate per capita was \$200 lower than the average of comparative Councils in 2013/2014.

9.2 Current year rate increase

It is predicted that the 2015/2016 operating position will be impacted by tighter fiscal environment resulting in reduced income from grants. It will therefore be necessary to achieve future revenue growth while containing costs in order to achieve an almost breakeven operating position by 2018/2019 as set out in the Strategic Resource Plan.

In order to achieve these objectives while maintaining service levels and a strong capital expenditure program, the general rate will increase by 4.5%, the municipal charge by 4.5%, the kerbside collection charge by 7.0% and the recycling charge by 7.0%. This will raise total rate and charges for 2015/2016 of \$20.66 million, including \$60,000 generated from supplementary rates. Council's waste and recycling charges have increased by more than the general rate due to the increase in costs of running the landfill, including the cost of rehabilitation of past and future cells.

The following table sets out future proposed increases in rates and charges and the total rates to be raised, based on the forecast financial position of Council as at 30 June 2015.

Year	General Rate Increase %	Municipal Charge Increase %	Garbage Charge Increase %	Recycling Charge Increase %	Total Rates Raised \$'000
2014/2015	6.50	6.50	7.00	7.00	19,600
2015/2016	4.50	4.50	7.00	7.00	20,658
2016/2017	4.00	4.00	7.00	7.00	20,822
2017/2018	4.00	4.00	7.00	7.00	22,426
2018/2019	4.00	4.00	7.00	7.00	23,683

9.3 Rating structure

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

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

Striking a proper balance between these elements provides equity in the distribution of the rate burden across residents. Council makes a further distinction within the property value component of rates based on the purpose for which the property is used, that is, whether the property is used for residential or commercial purposes. This distinction is based on the concept that business should pay a fair and equitable contribution to rates taking into account the benefits those commercial properties derive from the local community.

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, this is planned for 2015/2016.

The existing rating structure comprises three differential rates (residential, farm and commercial), and a rate concession for land management on farming land. These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Act. Under the Cultural and Recreational Lands Act 1963, provision is made for a Council to levy the rate for recreational lands at "such amount as the municipal council thinks reasonable having regard to the services provided by the municipal council in relation to such lands and having regard to the benefit to the community derived from such recreational lands". Council also levies a municipal charge, a kerbside collection charge and a recycling charge as allowed under the Act.

The following table summarises the rates to be determined for the 2015/2016 year. A more detailed analysis of the rates to be raised is contained in Appendix B "Statutory Disclosures".

Rate type	How applied	2014/15	2015/16	Change
Residential rates	Cents/\$ CIV	0.3579	0.3697	3.3%
Farm rates	Cents/\$ CIV	0.3579	0.3697	3.3%
Commercial rates	Cents/\$ CIV	0.4653	0.4806	3.3%
Farm rates on Land Management Rate	Cents/\$ CIV	0.3222	0.3327	3.3%
Vacant land rates	Cents/\$ CIV	0.6264	0.73940	18.0%
Municipal charge	\$/ property	\$180	\$188	4.4%
Kerbside collection charge	\$/ property	\$345	\$370	7.2%
Recycling charge	\$/ property	\$476	\$510	7.1%

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.

10. Summary of other strategies

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

10.1 Borrowings

In developing the Strategic Resource Plan SRP (see Section 8), borrowings was identified as an important funding source for capital works programs, and for meeting Council's defined benefit superannuation call liabilities. Significant expenditure has been incurred, and likely to be incurred for projects at the Castlemaine Landfill, and therefore borrowing levels have been reviewed.

The SRP includes the results of an analysis of Council's debt position against both State averages and large Council averages over a number of different indicators. It also shows the results of the 'obligations' indicators that are part of the prescribed financial reporting indicators. The outcome of the analysis highlighted that increases to debt could be comfortably accommodated.

For the 2015/2016 year, Council has decided to have new borrowings of \$1.20 million to fund the capital works program associated with Waste projects and therefore, after making loan repayments of \$0.60 million, will reduce its total borrowings to \$3.97 million as at 30 June 2016. The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2015.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2014/2015	-	634	352	3,371
2015/2016	1,200	603	189	3,968
2016/2017	-	322	213	3,646
2017/2018	1,545	346	201	4,845
2018/2019	-	371	236	4,474

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

	2014/15 \$	2015/16 \$
Total amount borrowed as at 30 June of the prior year	4,005,000	3,371,000
Total amount proposed to be borrowed	-	1,200,000
Total amount projected to be redeemed	(634,000)	(603,000)
Total amount of borrowings as at 30 June	3,371,000	3,968,000

10.2 Infrastructure

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

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

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

The following table summarises Council's forward outlook on capital expenditure including funding sources for the next four years.

Summary of funding sources					
Year	Total Capital Program \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
2014/2015	11,395	2,015	-	9,380	-
2015/2016	10,422	2,754	-	6,468	1,200
2016/3017	11,445	1,824	-	9,621	-
2017/2018	11,163	2,330	-	7,288	1,545
2018/2019	6,535	1,159	-	5,376	-

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

10.3 Service delivery

The key objectives in Council's Strategic Resource Plan (referred to in Section 8.) which directly impact the future service delivery strategy are to maintain existing service levels and to achieve a breakeven operating result within five to six years. The Rating Information (see Section 9.) also refers to modest rate increases into the future approximating CPI plus 1.5%. With these key objectives as a basis, a number of internal and external influences have been identified through discussions with management which will have a significant impact on the scope and level of services to be provided over the next four years.

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

	2015/16 %	2016/17 %	2017/18 %	2018/19 %
Consumer Price Index	2.5	2.5	2.5	2.5
Average Weekly Earnings	4.5	4.5	4.5	4.5
Engineering Construction Index	3.2	3.2	3.2	3.2
Non-residential Building Index	3.5	3.5	3.5	3.5
Rate increases	4.5	4.0	4.0	4.0
Property growth	1.8	1.8	1.8	1.8
Wages growth	4.5	3.5	3.5	3.5
Government funding	2.0	2.0	2.0	2.0
Statutory fees	2.0	2.0	2.0	2.0
Investment return	3.5	3.5	3.8	4.0

As well as the general influences, there are also a number specific influences which relate directly to service areas or activities. The most significant changes in these areas are summarised below.

Transfer Station

Waste tipping fees for inert waste are expected to rise further as the State Government has increased the levy payable upon disposal of waste at landfill. Following increases of \$44 per tonne since 2009/2010. The fee will rise a further \$5.30 per tonne (10%) in 2015/2016. The financial impact will be to increase tipping fee costs at the Transfer Station as the current pricing structure currently in place for Transfer Station users will be adjusted to absorb future cost increases.

Kerbside Collection

Waste tipping charges and other costs associated with the collection and disposal of residential garbage and some minor growth in the number of collections are expected to result in an increase of \$47,000 (3.8%) per annum in costs. The increased landfill levy will also increase the cost of residential garbage disposal.

Aged & Disability Services

Government funding for aged and disability services is expected to increase by approximately \$0.14 million from 2014/2015. This includes General Home Care, Personal Care, Respite Care and Meals.

Valuation Services

The Council is required to revalue all properties within the municipality every two years. The last general revaluation was carried out as at 1 January 2014 effective for the 2014/2015 year and the next revaluation will be undertaken as at 1 January 2015. An allowance of \$0.08 million has been made every two years commencing in 2016/2017 to meet the additional cost of resources to complete the revaluation process.

Animal Control

The contract for the provision of animal control services has ended and is currently being renegotiated. It is expected that the cost of this service will rise from \$0.36 million to \$0.40 million per annum. This will be offset by predicted increases in registration fees of 5% above CPI or \$0.02 million per annum in 2015/2016 and 2016/2017.

Statutory Planning

The statutory planning unit workload has been growing significantly over the past three years as the level of property development activity has increased. It is expected that the 2015/2016 budget will be insufficient to meet all the needs of the Unit and accordingly an additional \$0.05 million has been allowed from 2015/2016 onwards for external support.

The service delivery outcomes measured in financial terms are shown in the following table.

Year	Surplus (Deficit) for the year \$'000	Adjusted Underlying Surplus (Deficit) \$'000	Net Service (Cost) \$'000
2014/2015	(218)	(2,297)	(39,369)
2015/2016	2,075	(737)	(41,967)
2016/2017	1,806	(99)	(43,233)
2017/2018	2,529	116	(44,451)
2018/2019	1,537	293	(46,151)

Service levels have been maintained throughout the four year period with operating surpluses forecast. Excluding the effects of non-operating items such as capital contributions, an underlying surplus is maintained in the years 2015/2016 through to 2018/2019.

Appendices

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

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

The contents of the appendices are summarised below:

Appendix	Nature of information	Page
A	Financial statements	55
B	Rates and charges	62
C	Capital works program	66
D	Fees and charges schedule	71

Appendix A

Financial Statements

This appendix presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the years 2015/2016 to 2018/2019 has been extracted from the Strategic Resource Plan.

The appendix includes the following budgeted information:

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

Comprehensive Income Statement

For the four years ending 30 June 2019

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2014/15	2015/16	2016/17	2017/18	2018/19
	\$'000	\$'000	\$'000	\$'000	\$'000
Income					
Rates and charges	19,599	20,658	21,633	22,657	23,731
Statutory fees and fines	551	576	588	599	611
User fees	1,760	1,885	1,942	2,000	2,060
Grants - Operating	6,906	6,980	6,653	6,834	7,031
Grants - Capital	2,015	2,754	1,824	2,330	1,159
Contributions - monetary	64	58	81	83	85
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	23	25	-	-	-
Other income	599	644	668	682	696
Total income	31,517	33,580	33,388	35,185	35,373
Expenses					
Employee costs	12,937	13,409	14,043	14,629	15,239
Materials and services	10,381	8,923	9,107	9,339	9,577
Bad and doubtful debts	11	10	7	11	12
Depreciation and amortisation	6,854	7,556	6,501	6,712	6,900
Borrowing costs	221	189	213	201	236
Other expenses	1,331	1,418	1,711	1,765	1,873
Total expenses	31,735	31,505	31,582	32,656	33,836
Surplus/(deficit) for the year	(218)	2,075	1,806	2,529	1,537
Other comprehensive income					
Items that will not be reclassified to surplus or deficit in future periods:					
Net asset revaluation increment /(decrement)	-	920	5,334	3	2,853
Share of other comprehensive income of associates and joint ventures	-	(10)	-	-	-
Total comprehensive result	(218)	2,985	7,140	2,532	4,390

Balance Sheet
For the four years ending 30 June 2019

	Forecast Actual 2015 \$'000	Budget 2016 \$'000	Strategic Resource Plan Projections		
			2017 \$'000	2018 \$'000	2019 \$'000
Assets					
Current assets					
Cash and cash equivalents	10,134	10,546	6,415	5,983	8,116
Trade and other receivables	2,589	2,708	3,952	4,300	4,359
Inventories	75	80	80	80	80
Non-current assets classified as held for sale	265	75	75	75	75
Other assets	365	370	370	370	370
Total current assets	13,428	13,779	10,893	10,808	13,000
Non-current assets					
Investments in associates and joint ventures	712	702	702	702	702
Property, infrastructure, plant & equipment	232,013	234,077	243,943	247,973	250,024
Intangible assets	260	280	280	280	280
Total non-current assets	232,985	235,059	244,925	248,955	251,006
Total assets	246,413	248,838	255,818	259,763	264,006
Liabilities					
Current liabilities					
Trade and other payables	4,804	3,389	3,464	3,590	3,724
Trust funds and deposits	1,256	1,350	1,364	1,377	1,391
Provisions	3,136	3,228	3,292	3,358	3,425
Interest-bearing loans and borrowings	549	484	346	371	375
Total current liabilities	9,745	8,451	8,465	8,696	8,914
Non-current liabilities					
Provisions	3,134	3,196	3,205	3,215	3,225
Interest-bearing loans and borrowings	2,822	3,484	3,300	4,474	4,099
Total non-current liabilities	5,956	6,680	6,505	7,689	7,324
Total liabilities	15,701	15,131	14,971	16,385	16,238
Net assets	230,712	233,707	240,847	243,378	247,768
Equity					
Accumulated surplus	105,055	107,610	111,683	115,971	116,366
Reserves	125,657	126,097	129,164	127,407	131,401
Total equity	230,712	233,707	240,847	243,378	247,768

Statement of Changes in Equity

For the four years ending 30 June

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2016				
Balance at beginning of the financial year	230,712	105,055	119,021	6,636
Surplus/(deficit) for the year	2,075	2,075	-	-
Net asset revaluation increment/(decrement)	920	-	920	-
Transfer to other reserves	-	(4,341)	-	4,341
Transfer from other reserves	-	4,823	-	(4,823)
Balance at end of the financial year	233,707	107,612	119,941	6,154
2017				
Balance at beginning of the financial year	233,707	107,612	119,941	6,154
Surplus/(deficit) for the year	1,806	1,806	-	-
Net asset revaluation increment/(decrement)	5,334	-	5,334	-
Transfer to other reserves	(0)	(2,396)	-	2,396
Transfer from other reserves	-	4,664	-	(4,664)
Balance at end of the financial year	240,847	111,685	125,275	3,886
2018				
Balance at beginning of the financial year	240,847	111,685	125,275	3,886
Surplus/(deficit) for the year	2,529	2,529	-	-
Net asset revaluation increment/(decrement)	3	-	3	-
Transfer to other reserves	(0)	(2,682)	-	2,682
Transfer from other reserves	-	4,442	-	(4,442)
Balance at end of the financial year	243,378	115,971	125,278	2,127
2019				
Balance at beginning of the financial year	243,378	115,971	125,278	2,127
Surplus/(deficit) for the year	1,537	1,537	-	-
Net asset revaluation increment/(decrement)	2,853	-	2,853	-
Transfer to other reserves	0	(2,867)	-	2,867
Transfer from other reserves	-	1,726	-	(1,726)
Balance at end of the financial year	247,768	116,366	128,131	3,269

Statement of Cash Flows

For the four years ending 30 June 2019

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2014/15	2015/16	2016/17	2017/18	2018/19
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows	Inflows	Inflows	Inflows	Inflows
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities					
Rates and charges	19,600	20,658	20,822	22,426	23,683
Statutory fees and fines	551	576	565	593	610
User fees	1,760	1,885	1,869	1,979	2,056
Grants - operating	9,316	6,980	6,404	6,764	7,017
Grants - capital	2,015	2,754	1,756	2,306	1,157
Contributions - monetary	64	58	81	83	85
Interest received	462	441	433	454	467
Other receipts	256	119	207	220	227
Employee costs	(12,937)	(13,411)	(13,927)	(14,482)	(15,086)
Materials and services	(9,055)	(8,881)	(9,079)	(9,293)	(9,529)
Trust funds and deposits repaid	(502)	94	14	14	14
Other payments	(1,342)	(1,472)	(1,706)	(1,756)	(1,864)
Net cash provided by/(used in) operating activities	10,188	9,801	7,438	9,309	8,837
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(11,455)	(10,422)	(11,445)	(11,163)	(6,535)
Proceeds from sale of property, infrastructure, plant and equipment	499	625	412	424	437
Net cash provided by/ (used in) investing activities	(10,956)	(9,797)	(11,033)	(10,739)	(6,098)
Cash flows from financing activities					
Finance costs	(352)	(189)	(213)	(201)	(236)
Proceeds from borrowings	-	1,200	-	1,545	-
Repayment of borrowings	(634)	(603)	(322)	(346)	(371)
Net cash provided by/(used in) financing activities	(986)	408	(535)	998	(607)
Net increase/(decrease) in cash & cash equivalents	(1,754)	412	(4,131)	(432)	2,132
Cash and cash equivalents at the beginning of the financial year	11,888	10,134	10,546	6,415	5,983
Cash and cash equivalents at the end of the financial year	10,134	10,546	6,415	5,983	8,116

Statement of Capital Works

For the four years ending 30 June 2019

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2014/15	2015/16	2016/17	2017/18	2018/19
	\$'000	\$'000	\$'000	\$'000	\$'000
Property					
Land	-	-	-	-	-
Land improvements	788	812	1,941	716	255
Total land	788	812	1,941	716	255
Buildings	3,816	1,045	3,528	4,609	1,008
Total buildings	3,816	1,045	3,528	4,609	1,008
Total property	4,604	1,857	5,469	5,325	1,263
Plant and equipment					
Plant, machinery and equipment	450	555	426	428	436
Motor Vehicles	515	400	598	610	641
IT, Furniture and Equipment	467	482	162	552	566
Total plant and equipment	1,432	1,437	1,185	1,589	1,643
Infrastructure					
Roads	1,649	2,841	1,767	1,722	1,853
Bridges	925	515	456	446	458
Footpaths and cycleways	583	1,050	319	314	316
Drainage	156	414	108	111	115
Waste management	2,046	2,308	2,141	1,655	887
Total infrastructure	5,359	7,129	4,791	4,250	3,631
Total capital works expenditure	11,395	10,422	11,445	11,164	6,537
Represented by:					
New asset expenditure	-	-	5,018	5,017	1,189
Asset renewal expenditure	7,977	7,903	6,214	5,679	5,235
Asset expansion expenditure	3,419	2,519	-	-	-
Asset upgrade expenditure	-	-	213	467	111
Total capital works expenditure	11,395	10,422	11,445	11,163	6,535

Statement of Human Resources

For the four years ending 30 June 2019

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2014/15	2015/16	2016/17	2017/18	2018/19
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	12,937	13,409	14,043	14,629	15,239
Employee costs - capital	402	398	414	430	448
Total staff expenditure	13,339	13,807	14,457	15,059	15,687
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	158.0	158.6	158.6	158.6	158.6
Total staff numbers	158.0	158.6	158.6	158.6	158.6

Appendix B

Rates and charges

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

Rates and charges

1. Rates and charges

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

Type or class of land	2014/15 cents/\$CIV	2015/16 cents/\$CIV	Change
General rate for rateable residential properties	0.3579	0.3697	3.3%
General rate for rateable farm properties	0.3579	0.3697	3.3%
General rate for rateable commercial properties	0.4653	0.4806	3.3%
General rate for rateable farm properties on Land Management Rate	0.3222	0.3327	3.3%
General rate for rateable vacant land	0.6264	0.7394	18.0%

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

Type or class of land	2014/15 \$	2015/16 \$	Change
Residential	9,975,440	10,553,960	5.8%
Farm	892,330	848,860	-4.9%
Commercial	1,290,790	1,338,870	3.7%
Land management	938,090	1,060,020	13.0%
Vacant land	1,050,190	1,257,850	19.8%
Total amount to be raised by general rates	14,146,840	15,059,560	6.5%

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

Type or class of land	2014/15 \$	2015/16 \$	Change
Residential	8,451	8,611	1.9%
Farm	469	443	-5.5%
Commercial	431	447	3.7%
Land management	456	488	7.0%
Vacant land	1,171	1,192	1.8%
Total number of assessments	10,978	11,181	1.8%

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

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

Type or class of land	2014/15 \$'000	2015/16 \$'000	Change
Residential	2,786,832	2,854,653	2.4%
Farm	249,324	229,608	-7.9%
Commercial	277,411	278,582	0.4%
Land management	291,153	318,611	9.4%
Vacant land	167,655	170,118	1.5%
Total value of land	3,772,373	3,851,572	2.1%

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

Type of Charge	Per Rateable Property 2014/15 \$	Per Rateable Property 2015/16 \$	Change
Municipal	180	188	4.4%

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

Type of Charge	2014/15 \$	2015/16 \$	Change
Municipal	1,929,420	2,053,524	6.4%

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

Type of Charge	Per Rateable Property 2014/15 \$	Per Rateable Property 2015/16 \$	Change
Kerbside collection 80 litre bin	345	370	7.2%
Kerbside collection 140 litre bin	476	510	7.1%

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

Type of Charge	2014/15 \$	2015/16 \$	Change
Kerbside collection 80 litre bin	612,720	714,470	16.6%
Kerbside collection 140 litre bin	2,586,584	2,770,210	7.1%
Total	3,199,304	3,484,680	8.9%

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

Type of Charge	2014/15 \$	2015/16 \$	Change
General rates	14,146,840	15,059,560	6.5%
Municipal charge	1,929,420	2,053,524	6.4%
Kerbside collection and recycling	3,199,304	3,484,680	8.9%
Supplementary rates and charges	86,000	60,000	-30.2%
Rates and charges	19,361,564	20,657,764	6.7%

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

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

- The making of supplementary valuations (2015/2016: estimated \$60,000, 2014/2015: \$86,000)
- The variation of returned levels of value (e.g. valuation appeals);
- Changes of use of land such that rateable land becomes non-rateable land and vice versa; and
- Changes of use of land such that residential land becomes business land and vice versa.

2. Differential rates

2.1 Rates to be levied

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

- A general rate of 0.33697% (0.36970 cents in the dollar of CIV) for all rateable general and residential
- A general rate of 0.3697% (0.36970 cents in the dollar of CIV) for all rateable farming properties
- A general rate of 0.4806% (0.4806 cents in the dollar of CIV) for rateable commercial properties
- A general rate of 0.3327% (0.3327 cents in the dollar of CIV) for all rateable farming properties on land
- A general rate of 0.7394% (0.7394 cents in the dollar of CIV) for all rateable vacant residential land

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

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

2.2 General Rate

General land is any land, which is:

General rates include residential properties and home based businesses that are conducted at residential premises. Vacant land that is not farm land and cannot be developed for residential purposes is also classified as general.

2.3 General Farm Rate

The general farm rates applies to land with an area greater than 20 hectares that undertakes farming activity. Properties on the farm rate are able to apply for a single farm enterprise concession where only one municipal charge is paid though there is more than one assessment.

2.4 Commercial land

Commercial land is any land, which is occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services. The Commercial rate is set at 130% of the general rate.

The geographic location of the land within this differential rate is wherever located within the municipal district, without reference to ward boundaries.

2.5 Land Management Rate land

The Land Management rate is a concession available to properties with an area greater than 20 hectares that undertake a pest and weed control program in the prior year. It is available upon annual application and the rate is set at 90% of the general rate.

2.6 Vacant Land Rate

The vacant land rate applies to rateable residential land that does not have a dwelling and is set at 200% of the general rate.

2.7 Trust For Nature Covenants (TFNC)

The Trust For Nature Covenants receive a rebate for that portion of land covered by a TFNC.

Appendix C

Capital works program

This appendix presents a listing of the capital works projects that will be undertaken for the 2015/2016 year.

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

- New works for 2015/2016
- Works carried forward from the 2014/2015 year.

Capital works program

For the year ending 30 June 2016

1. New works

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contribution \$'000	Council cash \$'000	Borrow's \$'000
PROPERTY									
Land	-	-	-	-	-	-	-	-	-
Land Improvements									
Wesley Hill Recreation Reserve - Lower Oval Irrigation Repairs	120	-	120	-	-	-	-	120	-
Wesley Hill Major Works	170	-	-	170	-	-	-	170	-
Sportsground Playing Surface Upgrades	130	-	130	-	-	-	-	130	-
Total Land improvements	420	-	250	170	-	-	-	420	-
Buildings									
Commercial Buildings Capital Renewal	113	-	113	-	-	-	-	113	-
Castlemaine Kindergarten	277	-	277	-	-	242	-	35	-
Property Renewals	345	-	345	-	-	-	-	345	-
Campbells Creek Recreation Reserve Planning	30	-	30	-	-	-	-	30	-
Outdoor Swimming Pool - Priority Works	120	-	120	-	-	-	-	120	-
Facilities Essential Services Compliance	100	-	-	100	-	-	-	100	-
Solar Systems Priority Sites	60	-	60	-	-	-	-	60	-
Total Buildings	1,045	-	945	100	-	242	-	803	-
TOTAL PROPERTY	1,465	-	1,195	270	-	242	-	1,223	-

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contribution \$'000	Council cash \$'000	Borrow's \$'000
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Motor Vehicle Replacement	400	-	400	-	-	-	-	400	-
Taradale Mineral Springs Recreation Reserve - Playground Redevelopment	141	-	71	71	-	87	-	54	-
Major Plant Renewal	380	-	380	-	-	-	-	380	-
Standpipes	34	-	-	34	-	-	-	34	-
Total Plant, Machinery and Equipment	955	-	851	104	-	87	-	868	-
Fixtures, Fittings and Furniture	-	-	-	-	-	-	-	-	-
IT, Furniture and Equipment									
Business System Upgrade	241	-	121	121	-	-	-	241	-
Server and Workstation Upgrade	126	-	63	63	-	-	-	126	-
Total IT, Furniture and Equipment	367	-	184	184	-	-	-	367	-
TOTAL PLANT AND EQUIPMENT	1,322	-	1,034	288	-	87	-	1,235	-
INFRASTRUCTURE									
Roads									
Local Road Resealing	579	-	579	-	-	-	-	579	-
Pavement Rehabilitation	1,292	-	1,292	-	-	1,272	-	20	-
Gravel Road Renewals	270	-	270	-	-	93	-	177	-
Total roads	2,141	-	2,141	-	-	1,365	-	776	-
Bridges									
Bridge Rehabilitation	515	-	515	-	-	-	-	515	-
Total Bridges	515	-	515	-	-	-	-	515	-

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contribution \$'000	Council cash \$'000	Borrow's \$'000
Footpaths and Cycleways									
Footpath Rehabilitation	175	25	100	50	-	-	-	175	-
Total Footpaths and Cycleways	175	25	100	50	-	-	-	175	-
Drainage									
Local Drain Improvements	364	-	364	-	-	200	-	164	-
Drainage Renewal	50	-	50	-	-	-	-	50	-
Total Drainage	414	-	414	-	-	200	-	214	-
Waste Management									
Landfill Capping	1,982	-	1,982	-	-	-	-	782	1,200
Gas Extraction Design	26	-	-	26	-	-	-	26	-
Landfill and Transfer Station Upgrades	40	-	-	40	-	-	-	40	-
Landfill Improvements	261	-	130	130	-	-	-	261	-
Total Waste Management	2,308	-	2,113	196	-	-	-	1,108	1,200
TOTAL INFRASTRUCTURE	5,554	25	5,283	246	-	1,565	-	2,788	1,200
TOTAL NEW CAPITAL WORKS 2015/16	8,341	25	7,512	804	-	1,894	-	5,246	1,200

2.Works carried forward from the 2014/2015 year

	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contribution \$'000	Council cash \$'000	Borrow's \$'000
PROPERTY									
Land Improvements									
Camp Reserve	392	-	196	196	-	-	200	192	-
Total Land	392	-	196	196	-	-	200	192	-
TOTAL PROPERTY	392	-	196	196	-	-	200	192	-
PLANT AND EQUIPMENT									
IT, Furniture and Equipment									
Business System Upgrade	115	-	57	57	-	-	-	115	-
Total IT, Furniture and Equipment	115	-	57	57	-	-	-	115	-
TOTAL PLANT AND EQUIPMENT	115	-	57	57	-	-	-	115	-
INFRASTRUCTURE									
Roads									
Pavement Rehabilitation	700	-	700	-	-	660	-	40	-
TOTAL ROADS	700	-	700	-	-	660	-	40	-
Footpaths and Cycleways									
Maldon-Castlemaine Rail Trail	875	-	-	875	-	-	-	875	-
Total Footpaths and Cycleways	875	-	-	875	-	-	-	875	-
TOTAL INFRASTRUCTURE	1,575	-	700	875	-	660	-	915	-
TOTAL CARRIED FWD WORKS 2014/15	2,082	-	953	1,128	-	660	200	1,222	-
3. Summary									
PROPERTY	1,857	-	1,391	466	-	242	200	1,415	-
PLANT AND EQUIPMENT	1,437	-	1,092	345	-	87	-	1,350	-
INFRASTRUCTURE	7,129	25	5,983	1,121	-	2,225	-	3,704	1,200
TOTAL CAPITAL WORKS	10,422	25	8,465	1,932	-	2,554	200	6,468	1,200

Appendix D

Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2015/2016 year.

Budget - 2015/2016



2015-2016 Fees and Charges

Building Permits

Description	Rate	\$ 2015/2016	\$ 2014/2015	% Increase	GST Inclusive
Statutory Fees					
Building Permit Fees					
State Levy (Building Commission) for building work costing > \$10,000	per \$1,000	\$ 1.28	\$ 1.28	Indexed annually by State Government on 1 July	<input type="checkbox"/>
Report & Consent - Consent under Part 4, 5, 6, 8 of the Regulations	per regulation applied for	\$ 244.00	\$ 244.00		<input type="checkbox"/>
Report & Consent - Consent under Section 29A of the Act (Demolition) - Form A	per lodgement	\$ 60.90	\$ 60.90		<input type="checkbox"/>
Building information certificates	per certificate	\$ 48.60	\$ 48.60		<input type="checkbox"/>
Building permits - private lodgement	per lodgement	\$ 36.40	\$ 36.40		<input type="checkbox"/>
House relocation/re-erection (class 1)	security deposit	\$ 5,000.00	\$ 5,000.00	0.0%	<input type="checkbox"/>
Non Statutory Fees					
Building Permit Fees					
Class 1 - Dwellings, relocation of dwellings, and units (per individual unit), additions and alterations greater than \$150,000	fee	\$2,000.00	\$ 1,472.00	35.9%	<input checked="" type="checkbox"/>
Class 1 - Alterations & additions (50k to 150k)	fee	\$ 1,750.00	\$ 1,355.00	29.2%	<input checked="" type="checkbox"/>
Class 1 - Alterations & additions (up to 50k)	fee	\$ 1,500.00	\$ 942.00	59.2%	<input checked="" type="checkbox"/>
Class 1 - Restumping and underpinning	fee	\$ 760.00	\$ 742.00	2.4%	<input checked="" type="checkbox"/>
Class 10 - Outbuildings, garages, sheds	fee	\$ 800.00	\$ 742.00	7.8%	<input checked="" type="checkbox"/>
Class 10 - Swimming Pools	fee	\$ 675.00	\$ 660.00	2.3%	<input checked="" type="checkbox"/>
Class 10 - Fences, masts & miscellaneous structures	fee	\$ 600.00	\$ 589.00	1.9%	<input checked="" type="checkbox"/>
Commercial building works under \$25,000	fee	\$ 600.00	new		<input checked="" type="checkbox"/>
Commercial building works	fee	\$2,000 + \$2 per m2	new		<input checked="" type="checkbox"/>
Commercial building works under \$50,000	fee	replaced	\$ 1,132.00		<input checked="" type="checkbox"/>
Commercial building works \$50,000-\$500,000	fee	replaced	\$ 2,058.00		<input checked="" type="checkbox"/>
Commercial buildings over \$500,000	fee	replaced	\$2,300 + 0.2% of cost of works		<input checked="" type="checkbox"/>
Change of use - class 1A to class 1B	fee	\$ 800.00	\$ 560.00	42.9%	<input checked="" type="checkbox"/>
Change of use - class 2 to 9 buildings	fee	\$ 1,500.00	\$ 1,390.00	7.9%	<input checked="" type="checkbox"/>
Change of use - class 10A to class 1A	fee	\$ 900.00	\$ 600.00	50.0%	<input checked="" type="checkbox"/>
Extension of building permit 1 year maximum	fee	\$ 250.00	\$ 106.00	135.8%	<input checked="" type="checkbox"/>
Demolition/removal permit - class 1 to 10	minimum fee	\$ 600.00	\$ 377.00	59.2%	<input checked="" type="checkbox"/>
Demolition/removal permit - class 2 to 9 buildings	minimum fee	\$ 900.00	\$ 617.00	45.9%	<input checked="" type="checkbox"/>
Variation to approved documents - minor works under \$5000	fee	\$ 130.00	\$ 128.00	1.6%	<input checked="" type="checkbox"/>
Variation to approved documents - works over \$5000	fee	\$ 250.00	new		<input checked="" type="checkbox"/>

Budget - 2015/2016



2015-2016 Fees and Charges

Building Permits

Description	Rate	\$ 2015/2016	\$ 2014/2015	% Increase	GST Inclusive
Non Statutory Fees cont..					
Building Permit Fees (cont)					
Amendment to permit only	fee	\$ 100.00	\$ 59.00	69.5%	<input checked="" type="checkbox"/>
Inspection on works when building permit has lapsed or expired	minimum fee + travelling	\$ 155.00	\$ 138.00	12.3%	<input checked="" type="checkbox"/>
Miscellaneous permits - siting of temporary structures	fee	\$ 300.00	new		<input type="checkbox"/>
Miscellaneous permits - occupation permits for places of public entertainment in an open area	fee	\$ 600.00	new		<input type="checkbox"/>
Miscellaneous permits - occupation permits for places of public entertainment in a building	fee	\$ 900.00	new		<input type="checkbox"/>
Miscellaneous permits - occupation permits for places of public entertainment in an open area (Lodged in conjunction with a Division 1 Building Permit application)	fee	\$ 600.00	new		<input checked="" type="checkbox"/>
Miscellaneous permits - occupation permits for places of public entertainment in a building (Lodged in conjunction with a Division 1 Building Permit application)	fee	\$ 900.00	new		<input checked="" type="checkbox"/>
Special services - applications to Building Appeals Board	per hour	\$ 190.00	\$ 187.00	1.6%	<input checked="" type="checkbox"/>
Special services - renewal of expired building permits	fee	\$ 450.00	\$ 424.00	6.1%	<input checked="" type="checkbox"/>
Hourly rate - Municipal Building Surveyor	per hour	\$ 190.00	\$ 184.00	3.3%	<input checked="" type="checkbox"/>
Hourly rate - Building Surveyor	per hour	\$ 155.00	\$ 150.00	3.3%	<input checked="" type="checkbox"/>
Hourly rate - Building Inspector	per hour	\$ 130.00	\$ 125.00	4.0%	<input checked="" type="checkbox"/>
Hourly rate - Administration Staff	per hour	\$ 90.00	\$ 88.00	2.3%	<input checked="" type="checkbox"/>
Request for copying of permits and plans	per request	\$ 64.00	\$ 62.00	3.2%	<input type="checkbox"/>
Rectification of Illegal works	per request	As per fee structure for new works	As per fee structure for new works		<input checked="" type="checkbox"/>

Budget - 2015/2016



2015-2016 Fees and Charges

Landfill and Transfer Stations

<i>Description</i>	<i>Rate</i>	<i>\$</i> <i>2015/2016</i>	<i>\$</i> <i>2014/2015</i>	<i>%</i> <i>Increase</i>	<i>GST</i> <i>Inclusive</i>
Non statutory fees					
Landfill & transfer stations					
General waste	per cubic metre	\$ 81.00	\$ 78.00	3.8%	<input checked="" type="checkbox"/>
General waste	per tonne	\$ 148.00	\$ 142.00	4.2%	<input checked="" type="checkbox"/>
General waste trailer (6' x 4') equivalent to 0.7 cubic metres	per trailer	\$ 57.00	\$ 54.00	5.6%	<input checked="" type="checkbox"/>
General waste, trailer (8' x 5') equivalent to 1.2 cubic metres	per trailer	\$ 98.00	\$ 86.00	14.0%	<input checked="" type="checkbox"/>
General waste trailer (6' x 4') heaped equivalent to 1.5 cubic metres	per trailer	\$ 122.00	\$ 117.00	4.3%	<input checked="" type="checkbox"/>
General waste, trailer (8' x 5') heaped equivalent to 2.4 cubic metres	per trailer	\$ 195.00	\$ 187.00	4.3%	<input checked="" type="checkbox"/>
Recyclable materials (domestic quantities only)		free	free	0.0%	<input type="checkbox"/>
Commercial/industrial	per tonne	\$ 188.00	\$ 180.00	4.4%	<input checked="" type="checkbox"/>
Asbestos (packaged domestic)	per cubic metre	\$ 200.00	\$ 200.00	0.0%	<input checked="" type="checkbox"/>
Light loads					
Weight light loads (applicable to material less than 250 kg per cubic metre)	per cubic metre	\$ 52.00	\$ 50.00	4.0%	<input checked="" type="checkbox"/>
Green waste					
Per cubic metre (M ³)	per cubic metre	\$ 20.00	\$ 19.00	5.3%	<input checked="" type="checkbox"/>
Trailer (6' x 4') equivalent to) 0.7 cubic metres	per trailer	\$ 15.00	\$ 14.00	7.1%	<input checked="" type="checkbox"/>
Trailer (6' x 4') heaped equivalent to 1.5 cubic metres	per trailer	\$ 30.00	\$ 28.00	7.1%	<input checked="" type="checkbox"/>
Green waste (per tonne)	per tonne	\$ 70.00	\$ 67.00	4.5%	<input checked="" type="checkbox"/>
Clean fill					
Clean fill	per tonne	\$ 54.00	\$ 52.00	3.8%	<input checked="" type="checkbox"/>
Cardboard (packing) - commercial quantities					
Trailer (6' x 4') equivalent to).7 cubic metres	per trailer	\$ 15.00	\$ 15.00	0.0%	<input checked="" type="checkbox"/>
Per cubic metre (M ³)	per cubic metre	\$ 20.00	\$ 20.00	0.0%	<input checked="" type="checkbox"/>
Tyres					
Motor bike and car tyres	per tyre	\$ 12.00	\$ 10.00	20.0%	<input checked="" type="checkbox"/>
Motor bike and car tyres on rims	per tyre	\$ 22.00	\$ 20.00	10.0%	<input checked="" type="checkbox"/>
Truck tyres	per tyre	\$ 32.00	\$ 31.00	3.2%	<input checked="" type="checkbox"/>
Tractor tyres	per tyre	\$ 130.00	\$ 85.00	52.9%	<input checked="" type="checkbox"/>
Non statutory fees cont...					

Budget - 2015/2016



2015-2016 Fees and Charges

Landfill and Transfer Stations

<i>Description</i>	<i>Rate</i>	<i>\$</i> <i>2015/2016</i>	<i>\$</i> <i>2014/2015</i>	<i>%</i> <i>Increase</i>	<i>GST</i> <i>Inclusive</i>
Landfill & transfer stations (cont)					
Other items					
Oil for recycling	per litre	\$ 0.50	\$ 0.50	0.0%	<input checked="" type="checkbox"/>
Whitegoods (excluding refrigerators, freezers & air conditioners)	per item	\$ 16.00	\$ 15.00	6.7%	<input checked="" type="checkbox"/>
Refrigerators, freezers & air conditioners	per item	\$ 30.00	\$ 30.00	0.0%	<input checked="" type="checkbox"/>
Mattresses or bed bases (any size)	per item	\$ 25.00	\$ 25.00	0.0%	<input checked="" type="checkbox"/>
Television or computer (including monitor)	per item	\$ 25.00	\$ -		<input checked="" type="checkbox"/>
Gas bottle (any size)	per item	\$ 10.00	\$ 10.00	0.0%	<input checked="" type="checkbox"/>

Budget - 2015/2016



2015-2016 Fees and Charges

Hall and Property Rentals

Description	Rate	\$ 2015/2016	\$ 2014/2015	% Increase	GST Inclusive
Non Statutory Fees					
Property Rentals					
Commercial tenants	market value - determined under individual agreements				<input checked="" type="checkbox"/>
Not for profit volunteer & community service groups	annual	\$ 117.85	\$ 114.00	3.4%	<input checked="" type="checkbox"/>
Sporting clubs - ground rental	annual	Price negotiable	\$ 114.00		<input checked="" type="checkbox"/>
Sporting clubs - building rental	annual	Price negotiable	\$ 114.00		<input checked="" type="checkbox"/>
Sporting clubs - ground & building rental	annual	Price negotiable	\$ 228.00		<input checked="" type="checkbox"/>
Increase fixed rate	annual	3%	3%	0.0%	<input checked="" type="checkbox"/>
Hall and Meeting Room Hire - Insurance					
Public Liability Insurance	per venue	\$ 18.50	\$ 18.00	2.8%	<input checked="" type="checkbox"/>
Per annum, per venue, max 52 visits					
Community Meeting Room Hire Fees - Ray Bradfield, Senior Citizens and Botanical Gardens Tea Rooms					
Local community and school groups	per hour	\$ 18.50	\$ 18.00	2.8%	<input checked="" type="checkbox"/>
Local community and school groups	daily	\$ 85.50	\$ 83.00	3.0%	<input checked="" type="checkbox"/>
Private groups	per hour	\$ 32.00	\$ 31.00	3.2%	<input checked="" type="checkbox"/>
Private groups	daily	\$ 146.00	\$ 142.00	2.8%	<input checked="" type="checkbox"/>
Town Hall Facility - Community & School Groups					
Town Hall - hall, stage & foyer - with stage lights	daily	\$ 208.00	\$ 202.00	3.0%	<input checked="" type="checkbox"/>
Town Hall - hall, stage & foyer- no stage lights	daily	\$ 170.00	\$ 165.00	3.0%	<input checked="" type="checkbox"/>
Town Hall - kitchen	per 5 hours	\$ 40.00	\$ 38.00	5.3%	<input checked="" type="checkbox"/>
Town Hall - foyer or balcony	per 5 hours	\$ 22.00	\$ 21.00	4.8%	<input checked="" type="checkbox"/>
Town Hall Facility - Private Groups					
Town Hall - hall, stage & foyer - with stage lights	daily	\$ 740.00	\$ 716.00	3.4%	<input checked="" type="checkbox"/>
Town Hall - hall, stage & foyer - with stage lights	5 hours (minimum)	\$ 365.00	\$ 356.00	2.5%	<input checked="" type="checkbox"/>
Town Hall - hall, stage & foyer - no stage lights	daily	\$ 610.00	\$ 593.00	2.9%	<input checked="" type="checkbox"/>
Town Hall rehearsal rate - hall, stage & foyer	per 5 hours	\$ 305.00	\$ 297.00	2.7%	<input checked="" type="checkbox"/>
Town Hall stage - rehearsal rate (no stage lights, tech equipment or foyer/hall)	daily	\$ 52.00	\$ 50.00	4.0%	<input checked="" type="checkbox"/>
Town Hall stage - rehearsal rate (without stage lights, tech equipment or foyer/hall)	hourly rate	\$ 12.50	\$ 12.00	4.2%	<input checked="" type="checkbox"/>
Town Hall - kitchen	per 5 hours	\$ 73.00	\$ 71.00	2.8%	<input checked="" type="checkbox"/>
Town Hall - foyer or balcony	per 5 hours	\$ 24.00	\$ 23.00	4.3%	<input checked="" type="checkbox"/>
Public address system (fixed/portable)	per use	\$ 40.00	\$ 39.00	2.6%	<input checked="" type="checkbox"/>

Budget - 2015/2016



2015-2016 Fees and Charges

Hall and Property Rentals

Description	Rate	\$ 2015/2016	\$ 2014/2015	% Increase	GST Inclusive
Non Statutory Fees cont..					
Town Hall Facility - Private Groups (cont)					
Hallkeeper in attendance (per hr)	per hour	\$ 47.50	\$ 46.00	3.3%	<input checked="" type="checkbox"/>
Grand piano	daily	\$ 98.00	\$ 95.00	3.2%	<input checked="" type="checkbox"/>
Portable stage (set up & dismantle)	per use	\$ 160.00	\$ 155.00	3.2%	<input checked="" type="checkbox"/>
Phee Broadway Theatre - Commercial, Conference, Government Hire Rate					
Commercial hire rate	full day hire	\$ 1,200.00	\$ 950.00	26.3%	<input checked="" type="checkbox"/>
Commercial hire rate	half day hire	\$ 650.00	\$ 500.00	30.0%	<input checked="" type="checkbox"/>
Phee Broadway - Third Party Charges					
Technician/venue supervisor (not including public holidays)	per hour	\$49.00	\$ 49.00	0.0%	<input checked="" type="checkbox"/>
Senior citizens hire	per hour	\$ 18.00	\$ 18.00	0.0%	<input checked="" type="checkbox"/>
Phee Broadway Theatre - Not for Profit, Schools, Community Groups Performance and Technical Rehearsal rate					
Theatre - performance rate (with stage lights, tech equipment & foyer access)	daily	\$ 291.00	\$ 291.00	0.0%	<input checked="" type="checkbox"/>
Theatre - performance rate (with stage lights, tech equipment & foyer access)	half day	\$ 156.00	\$ 156.00	0.0%	<input checked="" type="checkbox"/>
Phee Broadway Theatre - Not for Profit, Schools, Community Groups Pre Production Rehearsal Rate					
Theatre - rehearsal rate (no stage lights, tech equipment or foyer)	daily	\$ 50.00	\$ 50.00	0.0%	<input checked="" type="checkbox"/>
Theatre - rehearsal rate (without stage lights, tech equipment or foyer)	hourly rate	\$ 12.00	\$ 12.00	0.0%	<input checked="" type="checkbox"/>
Theatre foyer only - launch/artist workshop (outside library opening hours)	per hour	\$ 19.00	\$ 19.00	0.0%	<input checked="" type="checkbox"/>
Market Building - Community Rate					
Market Building steps	3 hour maximum	\$ 110.00	\$ 105.00	4.8%	<input checked="" type="checkbox"/>
Nave	up to 3 hours	\$ 110.00	\$ 105.00	4.8%	<input checked="" type="checkbox"/>
Nave - half day	3 - 5 hours	\$ 150.00	\$ 147.00	2.0%	<input checked="" type="checkbox"/>
Nave - 1 day	8 hour maximum	\$ 205.00	\$ 200.00	2.5%	<input checked="" type="checkbox"/>
Nave - 2 to 3 days	2 - 3 Days	\$ 350.00	\$ 340.00	2.9%	<input checked="" type="checkbox"/>
Nave - 4 to 7 days	4 - 7 Days	\$ 410.00	\$ 395.00	3.8%	<input checked="" type="checkbox"/>
Nave - fortnight	2 weeks	\$ 510.00	\$ 490.00	4.1%	<input checked="" type="checkbox"/>
Nave - month	mMonth	\$ 670.00	\$ 655.00	2.3%	<input checked="" type="checkbox"/>
Aisle	up to 3 hours	\$ 100.00	\$ 96.00	4.2%	<input checked="" type="checkbox"/>
Aisle - half day	3 - 5 hours	\$ 135.00	\$ 132.00	2.3%	<input checked="" type="checkbox"/>
Aisle - 1 day	8 hour maximum	\$ 165.00	\$ 160.00	3.1%	<input checked="" type="checkbox"/>

Budget - 2015/2016



2015-2016 Fees and Charges

Hall and Property Rentals

Description	Rate	\$ 2015/2016	\$ 2014/2015	% Increase	GST Inclusive
Non Statutory Fees cont..					
Market Building - Community Rate (cont)					
Aisle - 2 to 3 days	2 - 3 days	\$ 260.00	\$ 250.00	4.0%	<input checked="" type="checkbox"/>
Aisle - 4 to 7 days	4 - 7 days	\$ 310.00	\$ 300.00	3.3%	<input checked="" type="checkbox"/>
Aisle - fortnight	2 weeks	\$ 365.00	\$ 355.00	2.8%	<input checked="" type="checkbox"/>
Aisle - month	month	\$ 470.00	\$ 460.00	2.2%	<input checked="" type="checkbox"/>
Servery	per use	\$ 15.00	\$ 15.00	0.0%	<input checked="" type="checkbox"/>
Market Building - Commercial Rate					
Market Building steps	3 hour maximum	\$ 115.00	\$ 110.00	4.5%	<input checked="" type="checkbox"/>
Nave	up to 3 hours	\$ 165.00	\$ 160.00	3.1%	<input checked="" type="checkbox"/>
Nave - half day	3 - 5 hours	\$ 300.00	\$ 290.00	3.4%	<input checked="" type="checkbox"/>
Nave - 1 day	8 hour maximum	\$ 430.00	\$ 425.00	1.2%	<input checked="" type="checkbox"/>
Nave - 2 to 3 days	2 - 3 days	\$ 760.00	\$ 745.00	2.0%	<input checked="" type="checkbox"/>
Nave - 4 to 7 days	4 - 7 days	\$ 995.00	\$ 975.00	2.1%	<input checked="" type="checkbox"/>
Nave - fortnight	2 weeks	\$ 1,140.00	\$ 1,125.00	1.3%	<input checked="" type="checkbox"/>
Nave - month	month	\$ 1,430.00	\$ 1,420.00	0.7%	<input checked="" type="checkbox"/>
Aisle	up to 3 hours	\$ 145.00	\$ 140.00	3.6%	<input checked="" type="checkbox"/>
Aisle - half day	3 - 5 hours	\$ 190.00	\$ 185.00	2.7%	<input checked="" type="checkbox"/>
Aisle - 1 day	8 hour maximum	\$ 320.00	\$ 309.00	3.6%	<input checked="" type="checkbox"/>
Aisle - 2 to 3 days	2 - 3 days	\$ 530.00	\$ 515.00	2.9%	<input checked="" type="checkbox"/>
Aisle - 4 to 7 days	4 - 7 days	\$ 630.00	\$ 615.00	2.4%	<input checked="" type="checkbox"/>
Market Building - Commercial Rate					
Aisle - fortnight	2 weeks	\$ 765.00	\$ 750.00	2.0%	<input checked="" type="checkbox"/>
Aisle - month	month	\$ 990.00	\$ 970.00	2.1%	<input checked="" type="checkbox"/>
Servery	per use	\$ 15.00	\$ 15.00	0.0%	<input checked="" type="checkbox"/>
Bonds / Deposits					
Key hire bond	per hire	\$ 62.00	\$ 60.00	3.3%	<input type="checkbox"/>
Town Hall, Phee Theatre and Market Building alcohol bond	per hire	\$500 - \$1,000	\$500 - \$1,000	0.0%	<input type="checkbox"/>
Town Hall, Phee Theatre and Market Building non alcohol bond	per hire	\$ 486.00	\$ 472.00	3.0%	<input type="checkbox"/>
Town Hall and Meeting Room Hire non alcohol bond - community groups	per hire	\$ 62.00	\$ 60.00	3.3%	<input type="checkbox"/>
Community meeting room alcohol bond	per hire	\$ 605.00	\$ 590.00	2.5%	<input type="checkbox"/>
Community meeting room non alcohol bond	per hire	\$ 482.00	\$ 470.00	2.6%	<input type="checkbox"/>

Budget - 2015/2016



2015-2016 Fees and Charges

Hall and Property Rentals

<i>Description</i>	<i>Rate</i>	<i>\$ 2015/2016</i>	<i>\$ 2014/2015</i>	<i>% Increase</i>	<i>GST Inclusive</i>
Non Statutory Fees cont..					
Community meeting room non alcohol bond - community group	per hire	\$ 62.00	\$ 60.00	3.3%	<input type="checkbox"/>
Market Building - deposit	per hire	50% of hire rate	50% of hire rate	0.0%	<input type="checkbox"/>
Market Building - non alcohol bond	per hire	\$ 200.00	\$ 200.00	0.0%	<input type="checkbox"/>

Budget - 2015/2016



2015-2016 Fees and Charges

General Fees

Description	Rate	\$ 2015/2016	\$ 2014/2015	% Increase	GST Inclusive
Statutory Fees					
General Fees					
Land Information Certificate - statutory	per certificate	\$ 20.00	\$ 20.00	0.0%	<input type="checkbox"/>
Valuation Certificate	per certificate	\$ 10.00	\$ 10.00	0.0%	<input type="checkbox"/>
Debt Collection Fee - legal costs incurred	\$ as per legal charges incurred				<input type="checkbox"/>
Freedom of Information Fees and Charges					
Application fee	per application	\$ 27.20	\$ 26.50	2.6%	<input type="checkbox"/>
Routine search charge	per hour or part thereof	\$ 20.00	\$ 20.00	0.0%	<input type="checkbox"/>
Photocopying (Black and white A4)	per page	\$ 0.20	\$ 0.20	0.0%	<input type="checkbox"/>
Deposit - if estimated charge is between \$50 and \$100	per application	\$ 25.00	\$ 25.00	0.0%	<input type="checkbox"/>
Deposit - if estimated charge is over \$100	per application	50%	50%	0.0%	<input type="checkbox"/>
Supervision of access	per hour or part thereof	\$ 20.00	\$ 20.00	0.0%	<input type="checkbox"/>
Non Statutory Fees					
General Fees					
Land Information Certificate - Urgent	per certificate	\$ 30.00	\$ 30.00	0.0%	<input type="checkbox"/>
Copy of Rates Notice	each	\$ 10.00	\$ 10.00	0.0%	<input type="checkbox"/>
Rate Enquiries/ Rate Book Search	minimum per search	\$ 125.00	\$ 120.00	4.2%	<input checked="" type="checkbox"/>
Dishonoured Cheque Administration fee	each	\$ 20.00	\$ 18.50	8.1%	<input checked="" type="checkbox"/>
Dishonoured Direct Debit Administration fee	each	\$ 20.00	\$ 15.50	29.0%	<input checked="" type="checkbox"/>
Tender document -hardcopy - standard	per tender	\$ 55.00	\$ 55.00	0.0%	<input checked="" type="checkbox"/>
Tender document -hardcopy - complex	per tender	\$ 110.00	\$ 109.00	0.9%	<input checked="" type="checkbox"/>
Community Directory	each	\$6.00 over the counter; \$8.00 to post	\$6.00 over the counter; \$8.00 to post	0.0%	<input checked="" type="checkbox"/>
A4 Black & White photocopy - Council document	per page	\$ 0.35	\$ 0.35	0.0%	<input type="checkbox"/>
A4 Black & White photocopy - own document	per page	\$ 0.35	\$ 0.35	0.0%	<input checked="" type="checkbox"/>
A3 Black & White photocopy - Council document	per page	\$ 0.70	\$ 0.70	0.0%	<input type="checkbox"/>
A3 Black & White photocopy - own document	per page	\$ 0.70	\$ 0.70	0.0%	<input checked="" type="checkbox"/>
Plans - Black & White photocopy - own document	per page	\$ 13.50	\$ 13.50	0.0%	<input checked="" type="checkbox"/>

Budget - 2015/2016



2015-2016 Fees and Charges

General Fees

<i>Description</i>	<i>Rate</i>	<i>\$</i> <i>2015/2016</i>	<i>\$</i> <i>2014/2015</i>	<i>%</i> <i>Increase</i>	<i>GST</i> <i>Inclusive</i>
Non Statutory Fees cont..					
Freedom of Information Fees and Charges					
Other photocopying		reasonable costs incurred			<input type="checkbox"/>
Creating a document by use of a computer		reasonable costs incurred			<input type="checkbox"/>
Access in form other than photocopy		reasonable costs incurred			<input type="checkbox"/>
Fire Management Fees					
Permit to Burn - during fire danger period	per permit	\$ 160.00	\$ 42.00	281.0%	<input type="checkbox"/>
Administration and Reinspection Fee		\$ 164.00	\$ 160.00	2.5%	<input type="checkbox"/>
	per enforcement				
Property Clearance		as per contractor charge			<input checked="" type="checkbox"/>

Budget - 2015/2016



2015-2016 Fees and Charges

HACC Fees

Description	Rate	\$ 2015/2016	\$ 2014/2015	% Increase	GST Inclusive
Statutory Fees					
Home & Community Care Fees					
Veterans Home Care	per hour	\$ 5.00	\$ 5.00	0.0%	<input type="checkbox"/>
Non Statutory Fees					
Home & Community Care Fees					
Home care - pension recipient	per hour	\$ 6.35	\$ 6.11	3.9%	<input type="checkbox"/>
Personal care - pensioner recipient	per hour	\$ 4.85	\$ 4.65	4.3%	<input type="checkbox"/>
Respite care - pensioner recipient	per hour	\$ 3.30	\$ 3.10	6.5%	<input type="checkbox"/>
Property maintenance - pensioner recipient	per hour	\$ 11.90	\$ 11.40	4.4%	<input type="checkbox"/>
Delivered meals - pensioner recipient	per meal	\$ 9.30	\$ 8.90	4.5%	<input type="checkbox"/>
Home care - non-pension recipient assessed against income thresholds	per hour	\$ 46.00	\$ 43.75	5.1%	<input type="checkbox"/>
Personal care - non-pension recipient assessed against income thresholds	per hour	\$ 48.50	\$ 45.75	6.0%	<input type="checkbox"/>
Respite care - non-pension recipient assessed against income thresholds	per hour	\$ 48.50	\$ 45.75	6.0%	<input type="checkbox"/>
Property maintenance - non-pension recipient assessed against income thresholds	per hour	\$ 60.00	\$ 58.25	3.0%	<input type="checkbox"/>
Delivered meals - non-pension recipient assessed against income thresholds	per meal	\$ 19.60	\$ 18.75	4.5%	<input type="checkbox"/>
Planned activity group - excluding transport	per session	\$ 12.50	\$ 12.40	0.8%	<input type="checkbox"/>
Planned activity group - transport	per return trip	\$ 3.20	\$ 3.20	0.0%	<input checked="" type="checkbox"/>
Brokerage Fees					
Home care (weekday 7.30 am to 7.30 pm)	per hour	\$ 50.00	\$ 48.00	4.2%	<input checked="" type="checkbox"/>
Personal care (weekday 7.30 am to 7.30 pm)	per hour	\$ 53.50	\$ 51.00	4.9%	<input checked="" type="checkbox"/>
Respite care (weekday 7.30 am to 7.30 pm)	per hour	\$ 53.50	\$ 51.00	4.9%	<input checked="" type="checkbox"/>
Property Maintenance (weekday 7.30 am to 7.30 pm)	per hour	\$ 68.00	\$ 65.00	4.6%	<input checked="" type="checkbox"/>
Delivered meals (weekday 7.30 am to 7.30 pm)	per meal	\$ 22.00	\$ 21.00	4.8%	<input checked="" type="checkbox"/>
Planned activity group (weekday 7.30 am to 7.30 pm)	per week	\$ 22.00	\$ 21.00	4.8%	<input checked="" type="checkbox"/>
Home care (weekends / public holidays)	per hour	\$ 90.00	\$ 85.00	5.9%	<input checked="" type="checkbox"/>
Personal care (weekends / public holidays)	per hour	\$ 95.00	\$ 90.00	5.6%	<input checked="" type="checkbox"/>
Respite care (weekends / public holidays)	per hour	\$ 95.00	\$ 90.00	5.6%	<input checked="" type="checkbox"/>
Travel - use of vehicle	per km	\$ 1.05	\$ 1.00	5.0%	<input checked="" type="checkbox"/>
Cancellation fee	dependant on service		Min of 1 hour		<input checked="" type="checkbox"/>

Budget - 2015/2016



2015-2016 Fees and Charges

Environmental Health Fees

Description	Rate	\$ 2015/2016	\$ 2014/2015	% Increase	GST Inclusive
Statutory Fees					
Accommodation Registrations					
Caravan park fee	As per Residential Tenancies Act- 1997				<input type="checkbox"/>
Caravan transfer fee	As per Residential Tenancies Act- 1997				<input type="checkbox"/>
Non Statutory Fees					
Accommodation Registrations (cont)					
General accommodation	per premises	\$ 170.00	\$ 165.00	3.0%	<input type="checkbox"/>
Prescribed accommodation (rooming house)	per premises	\$ 170.00	\$ 165.00	3.0%	<input type="checkbox"/>
Accommodation transfer fee	per premises	\$ 150.00	\$ 82.50	81.8%	<input type="checkbox"/>
Accommodation late fee	per premises	\$150.00	\$ 100.00	50.0%	<input type="checkbox"/>
Statutory Fees					
Health Registrations					
Tobacco fines	As per Tobacco Act 1987				<input type="checkbox"/>
Non Statutory Fees					
Health Registrations (cont)					
Health registration late fee	per premises	\$ 150.00	\$ 100.00	50.0%	<input type="checkbox"/>
Hairdresser, beauty parlour, skin penetration or colonic irrigation health registration	per premises	\$ 170.00	\$ 165.00	3.0%	<input type="checkbox"/>
Special request for inspection	each	\$ 165.00	\$ 160.00	3.1%	<input type="checkbox"/>
Health transfer fee	per premises	\$ 150.00	\$ 82.50	81.8%	<input type="checkbox"/>
Food Registrations					
Class 1	per premises	\$ 360.00	\$ 350.00	2.9%	<input type="checkbox"/>
Class 2A	per premises	\$ 780.00	\$ 760.00	2.6%	<input type="checkbox"/>
Class 2B	per premises	\$ 395.00	\$ 385.00	2.6%	<input type="checkbox"/>
Class 2C	per premises	\$ 195.00	\$ 190.00	2.6%	<input type="checkbox"/>
Class 2D	per premises	\$ 90.00	\$ 87.00	3.4%	<input type="checkbox"/>
Class 3A	per premises	\$ 250.00	\$245.00	2.0%	<input type="checkbox"/>
Class 3B	per premises	\$ 190.00	\$ 185.00	2.7%	<input type="checkbox"/>
Class 3C	per premises	\$ 90.00	\$ 85.00	5.9%	<input type="checkbox"/>
Food registration late fee	per premises	\$150.00	\$ 100.00	50.0%	<input type="checkbox"/>
Food registration transfer fee	per premises	\$ 150.00	50% of registration fee		<input type="checkbox"/>

Budget - 2015/2016



2015-2016 Fees and Charges

Environmental Health Fees

Description	Rate	\$ 2015/2016	\$ 2014/2015	% Increase	GST Inclusive
Non Statutory Fees cont..					
Food Stall Registrations (Class M - N)					
Food stalls (Class 2 or 3) per event (not-for-profit organisations only)	per premises	\$ 30.00	\$ 20.00	50.0%	<input type="checkbox"/>
Special request for inspection	each	\$ 165.00	\$ 160.00	3.1%	<input type="checkbox"/>
Septic Tank Applications					
Septic tank applications - new or major alteration	per application	\$ 455.00	\$ 445.00	2.2%	<input type="checkbox"/>
Septic tank applications - alteration minor (capped at \$498)	per alteration	\$ 190.00	\$ 185.00	2.7%	<input type="checkbox"/>
Septic tank permit extension fee or amendment to existing permit	per extension	\$ 130.00	\$ 125.00	4.0%	<input type="checkbox"/>
Special request for inspection	per inspection	\$ 165.00	\$ 160.00	3.1%	<input type="checkbox"/>
Septic tank request for records	per request	\$ 25.00	\$ 25.00	0.0%	<input type="checkbox"/>
Immunisations					
Immunisation request for records	per request	\$ 25.00	\$ 25.00	0.0%	<input type="checkbox"/>
Swimming Pool entrance charges					
Child	per visit	\$ 2.80	\$ 2.80	0.0%	<input checked="" type="checkbox"/>
Adult	per visit	\$ 4.20	\$ 4.20	0.0%	<input checked="" type="checkbox"/>
Family day	per visit	\$ 12.00	\$ 12.00	0.0%	<input checked="" type="checkbox"/>
Adult - concession card holder	per visit	\$ 3.70	\$ 3.70	0.0%	<input checked="" type="checkbox"/>
Family season ticket	each	\$ 140.00	\$ 140.00	0.0%	<input checked="" type="checkbox"/>
Family season ticket - concession card	each	\$ 117.00	\$ 117.00	0.0%	<input checked="" type="checkbox"/>
Single season ticket	each	\$ 60.00	\$ 60.00	0.0%	<input checked="" type="checkbox"/>
Single season ticket - concession card	each	\$ 52.00	\$ 52.00	0.0%	<input checked="" type="checkbox"/>

Budget - 2015/2016



2015-2016 Fees and Charges

Local Laws

Description	Rate	\$ 2015/2016	\$ 2014/2015	% Increase	GST Inclusive
Statutory Fees					
Parking Fines					
RR211(1) – Not within a parking bay	each	\$ 74.00	\$ 72.00	2.8%	<input type="checkbox"/>
RR211(2) – Not completely within a parking bay	each	\$ 74.00	\$ 72.00	2.8%	<input type="checkbox"/>
RR168(1)(a) – In a "no parking" area	each	\$ 74.00	\$ 72.00	2.8%	<input type="checkbox"/>
RR205 – For a period longer than indicated	each	\$ 74.00	\$ 72.00	2.8%	<input type="checkbox"/>
RR207(2) – Fail to pay fee and obey instructions on sign/meter/ticket etc.	each	\$ 74.00	\$ 72.00	2.8%	<input type="checkbox"/>
RR209(2) – Contrary to the requirement of the parking area	each	\$ 74.00	\$ 72.00	2.8%	<input type="checkbox"/>
Non Statutory Fees					
Domestic Animal Registrations					
Dogs - full fee	per dog	\$ 96.00	\$ 87.00	10.3%	<input type="checkbox"/>
Dogs - full fee Pensioner	per dog	\$ 48.00	\$ 43.50	10.3%	<input type="checkbox"/>
Dogs - reduced Fee	per dog	\$ 32.00	\$ 29.00	10.3%	<input type="checkbox"/>
Dogs - reduced fee pensioner	per dog	\$ 16.00	\$ 14.50	10.3%	<input type="checkbox"/>
Cats - full fee	per cat	\$ 96.00	\$ 87.00	10.3%	<input type="checkbox"/>
Cats - full fee Pensioner	per cat	\$ 48.00	\$ 43.50	10.3%	<input type="checkbox"/>
Cats - reduced fee	per cat	\$ 32.00	\$ 29.00	10.3%	<input type="checkbox"/>
Cats - reduced fee pensioner	per cat	\$ 16.00	\$ 14.50	10.3%	<input type="checkbox"/>
Replacement tag - dog	per tag	\$ 5.00	\$ 5.00	0.0%	<input type="checkbox"/>
Replacement tag - cat	per tag	\$ 5.00	\$ 5.00	0.0%	<input type="checkbox"/>
Animal business registration	each	\$ 256.00	\$ 250.00	2.4%	<input type="checkbox"/>
Pound - Domestic Animal Release Fees*					
Fee Structure - Dogs					
Dog up to 24 hours (registered and micro chipped)	per animal	\$ 30.00	\$ 20.00	50.0%	<input type="checkbox"/>
Dog up to 24 hours (not registered)	per animal	\$ 50.00	\$ 36.00	38.9%	<input type="checkbox"/>
Dog 2-3 days	per animal	\$ 180.00	\$ 96.00	87.5%	<input type="checkbox"/>
Dog 4-8 days	per animal	\$ 200.00	\$ 170.00	17.6%	<input type="checkbox"/>
Dog 8 + days	per animal	\$ 200.00	\$ 170.00	17.6%	<input type="checkbox"/>

Budget - 2015/2016



2015-2016 Fees and Charges

Local Laws

Description	Rate	\$ 2015/2016	\$ 2014/2015	% Increase	GST Inclusive
Non Statutory Fees cont..					
Pound - Domestic Animal Release Fees (cont)*					
Fee Structure - Cats					
Cat up to 24 hours (registered and micro chipped)	per animal	\$ 30.00	\$ 20.00	50.0%	<input type="checkbox"/>
Cat up to 24 hours (not registered)	per animal	\$ 50.00	\$ 36.00	38.9%	<input type="checkbox"/>
Cat 2-3 days	per animal	\$ 100.00	\$ 60.00	66.7%	<input type="checkbox"/>
Cat 4-8 days	per animal	\$ 150.00	\$ 68.00	120.6%	<input type="checkbox"/>
Cat 8+ days	per animal	\$ 150.00	\$ 68.00	120.6%	<input type="checkbox"/>
Pound - Impounding of Livestock (Payable upon release)*					
Impounding fee large animals (one animal) (per day)	1	\$ 27.00	\$ 26.00	3.8%	<input type="checkbox"/>
Impounding fee large animals (per day)	2-12 animals	\$ 53.00	\$ 51.00	3.9%	<input type="checkbox"/>
Impounding fee large animals (per animal) (per day)	13 +	\$ 4.10	\$ 4.00	2.5%	<input type="checkbox"/>
Impounding fee small animals (one animal) (per day)	1	\$ 13.30	\$ 13.00	2.3%	<input type="checkbox"/>
Impounding fee small animals (per day)	2-12 animals	\$ 26.10	\$ 25.50	2.4%	<input type="checkbox"/>
Impounding fee small animals (per animal) (per day)	13 +	\$ 2.30	\$ 2.20	4.5%	<input type="checkbox"/>
Sustenance fee large animals (per day)	per animal	\$ 5.10	\$ 5.00	2.0%	<input type="checkbox"/>
Sustenance fee small animals (per day)	per animal	\$ 2.10	\$ 2.00	5.0%	<input type="checkbox"/>
Officer time to attend and impound animals	hourly rate business hours	\$ 52.00	\$ 50.00	4.0%	<input type="checkbox"/>
Officer time to attend and impound animals	hourly rate after hours	\$ 62.00	\$ 60.00	3.3%	<input type="checkbox"/>
Transport costs (vehicle only)	per km	\$ 0.77	\$ 0.75	2.3%	<input type="checkbox"/>
Transport costs (vehicle and stock trailer)	per km	\$ 1.53	\$ 1.50	2.3%	<input type="checkbox"/>
Transport costs (vehicle and float)	per km	\$ 1.53	\$ 1.50	2.3%	<input type="checkbox"/>
Transport costs (external service provider)	each	At cost	At cost		<input type="checkbox"/>
Pound - Miscellaneous Fees*					
Seized animals - pound accommodation	per day	\$ 30.00	\$ 25.00	20.0%	<input type="checkbox"/>
Animal micro chipping	per animal	\$ 40.00	\$ 35.00	14.3%	<input type="checkbox"/>

Budget - 2015/2016



2015-2016 Fees and Charges

Local Laws

Description	Rate	\$ 2015/2016	\$ 2014/2015	% Increase	GST Inclusive
Non Statutory Fees cont..					
Miscellaneous Fees					
Animal trap hire	per week	\$ 10.00	\$ 10.00	0.0%	<input checked="" type="checkbox"/>
Animal trap hire bond	per trap	\$ 20.00	\$ 20.00	0.0%	<input type="checkbox"/>
Resident parking permit	each	\$ 36.00	\$ 35.00	2.9%	<input type="checkbox"/>
Impounded sundry item reclaim	each	\$ 150.00	New		<input type="checkbox"/>
Impounded vehicle reclaim	each	At cost	At cost		<input type="checkbox"/>
Anti-barking collar (hire)	per week	\$ 20.00	\$ 20.00	0.0%	<input type="checkbox"/>
Anti-barking collar (bond)	each	\$ 150.00	\$ 200.00	-25.0%	<input type="checkbox"/>
Local Law 2 Roads and Council Land					
Application to conduct works on a Council asset or Council land (Clause 10(1))	each	\$ 73.00	\$ 71.00	2.8%	<input type="checkbox"/>
Application to busk on a road or Council land (Clause 18(1))	each	\$ 36.00	\$ 35.00	2.9%	<input type="checkbox"/>
Application to remove a tree, vegetation or timber from a road or Council land. (Clause 19 (1))	each	\$ 36.00	\$ 35.00	2.9%	<input type="checkbox"/>
Application to erect a sign or hoarding on a road or Council land. (Clause 19 (2))	each	\$ 36.00	\$ 35.00	2.9%	<input type="checkbox"/>
Application for parking to carry out works (Clause 20(1))	each	\$ 36.00	\$ 35.00	2.9%	<input type="checkbox"/>
Local Law 3 Environment					
Application to camp on Council land, public land and private land (Clause 7(1))	each	\$ 73.00	\$ 71.00	2.8%	<input type="checkbox"/>
Application for a temporary dwelling (Clause 8(1))	each	\$ 73.00	\$ 71.00	2.8%	<input type="checkbox"/>
Application to light an incinerator or fire in the open (Clause 9 (1))	each	\$ 36.00	\$ 35.00	2.9%	<input type="checkbox"/>
Application to place a commercial or industrial waste or recycling receptacle on a road or footpath (Clause 11(1))	each	\$ 73.00	\$ 71.00	2.8%	<input type="checkbox"/>
Local Law 4 Animals					
Application for roadside grazing of livestock (Clause 7 (1))	each	\$ 73.00	\$ 71.00	2.8%	<input type="checkbox"/>
Application to drove livestock (Clause 8(1))	each	\$ 73.00	\$ 71.00	2.8%	<input type="checkbox"/>
Application to keep excess animals (Clause 11(a))	each	\$ 36.00	\$ 35.00	2.9%	<input type="checkbox"/>

Budget - 2015/2016



2015-2016 Fees and Charges

Local Laws

Description	Rate	\$ 2015/2016	\$ 2014/2015	% Increase	GST Inclusive
Non Statutory Fees cont..					
Local Law 5 Trading					
Application for advertising signs x 1 (Clause 7(1))	each	\$ 36.00	\$ 35.00	2.9%	<input type="checkbox"/>
Application for advertising signs x 2 (Clause 7(1))	each	\$ 73.00	\$ 71.00	2.8%	<input type="checkbox"/>
Application for display of goods (Clause 8(1))	each	\$ 73.00	\$ 71.00	2.8%	<input type="checkbox"/>
Application for Outdoor eating in CBD (Clause 9(1))	< 2 tables	\$ 73.00	\$ 71.00	2.8%	<input type="checkbox"/>
Application for Outdoor eating in CBD (Clause 9(1))	> 2 tables	\$ 134.00	\$ 131.00	2.3%	<input type="checkbox"/>
Application for Outdoor eating NOT in CBD (Clause 9(1))	< 2 tables	\$ 36.00	\$ 35.00	2.9%	<input type="checkbox"/>
Application for Outdoor eating NOT CBD (Clause 9(1))	> 2 tables	\$ 73.00	\$ 71.00	2.8%	<input type="checkbox"/>
Application for itinerant trading (Clause 10(1))	per annum	\$ 342.00	\$ 333.00	2.7%	<input type="checkbox"/>
Application for itinerant trading (Clause 10(1))	per day	\$ 36.00	\$ 35.00	2.9%	<input type="checkbox"/>
Insurance (payable once per permit, permits can be issued for multiple uses).	per permit	\$ 25.00	\$ 22.00	13.6%	<input type="checkbox"/>
Local Laws 6 Fundraising & Events					
Application for placement of advertising signage on Council roads or land. (Clause 7(1))	each	\$ 36.00	\$ 35.00	2.9%	<input type="checkbox"/>
Application for event related road closures (Clause 8 (1))	each	\$ 73.00	\$ 71.00	2.8%	<input type="checkbox"/>
Application to collect money, gifts or subscriptions (Clause 9(1)).	each	\$ 36.00	\$ 35.00	2.9%	<input type="checkbox"/>
Application to conduct fundraising activities (Clause 10(1))	each	\$ 36.00	\$ 35.00	2.9%	<input type="checkbox"/>

* Subject to current review by Council

Budget - 2015/2016



2015-2016 Fees and Charges

Planning Fees

<i>Description</i>	<i>Rate</i>	<i>\$ 2015/2016</i>	<i>\$ 2014/2015</i>	<i>% Increase</i>	<i>GST Inclusive</i>
Statutory Fees					
Planning Fees					
Planning applications	Refer Planning and Environment (Fees) Interim Regulations 2014	per application	per application		<input type="checkbox"/>
Amendment of permit	Refer Planning and Environment (Fees) Interim Regulations 2014	per application	per application		<input type="checkbox"/>
Subdivision & sealing fees	Refer Planning and Environment (Fees) Interim Regulations 2014	per application	per application		<input type="checkbox"/>
Planning scheme amendment	Refer Planning and Environment (Fees) Interim Regulations 2014	per stage	per stage		<input type="checkbox"/>
Determination of whether something has been done to the satisfaction of the Responsible Authority	Refer Planning and Environment (Fees) Interim Regulations 2014	\$ 102.00	\$ 102.00	0.0%	<input type="checkbox"/>
Non Statutory Fees					
Planning Fees					
Amendment of endorsed plans (secondary consent)	per application	\$ 110.00	\$ 107.00	2.8%	<input type="checkbox"/>
Extension of time - first request	per request	\$ 118.00	\$ 115.00	2.6%	<input type="checkbox"/>
Extension of time - second request	per request	\$ 235.00	\$ 230.00	2.2%	<input type="checkbox"/>
Extension of time - third request	per request	\$ 353.00	\$ 345.00	2.3%	<input type="checkbox"/>
Extension of time - subsequent requests	per request	\$ 470.00	\$ 460.00	2.2%	<input type="checkbox"/>
Request for copying of permits and plans	per request	\$ 64.00	\$ 62.00	3.2%	<input type="checkbox"/>
Request for planning information	per property	\$ 64.00	\$ 62.00	3.2%	<input type="checkbox"/>

Budget - 2015/2016



2015-2016 Fees and Charges

Infrastructure Fees

Description	Rate	\$ 2015/2016	\$ 2014/2015	% Increase	GST Inclusive
Statutory Fees					
General Fees					
Stormwater Legal Point of Discharge Issued under the Building Act 1993 Building Regulations 2006 Reg 610(2)	Per property	\$60.90	\$60.90	Indexed annually by State Government on 1 July	<input type="checkbox"/>
Subdivision design and construction					
Engineering Subdivision Plan checking Fees	Subdivision Value	Varies	Varies		<input type="checkbox"/>
Engineering Subdivision Supervision Fees	Subdivision Value	Varies	Varies		<input type="checkbox"/>
Non Statutory Fees					
Infrastructure					
Non utility minor works within municipal road reserves (vehicle crossings)	per property	\$ 180.00	\$ 180.00	0.0%	<input type="checkbox"/>
Non utility minor works within municipal road reserves (Planter Boxes and other structures)	per property	\$ 180.00	\$ 180.00	0.0%	<input type="checkbox"/>
Asset Protection Permit	per property	\$ 200.00	new		<input checked="" type="checkbox"/>
Sale of Water					
Water cost	per 1000 litres	\$ 3.50	\$ 3.50	0.0%	<input type="checkbox"/>
Avdata Key Fee	new key	\$ 33.00	new		<input type="checkbox"/>
Avdata Key Fee	replacement key	\$ 25.00	new		<input type="checkbox"/>
Deposit	per sale	\$ -	\$ 20.00	-100.0%	<input type="checkbox"/>
Agency fee	per sale	\$ -	\$ 4.00	-100.0%	<input type="checkbox"/>
Bonds and Deposits					
Asset Protection Permit	Per property	\$1000-\$5000	new		<input type="checkbox"/>