



Horsham Rural City Council Budget – 2015/16

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



**The Institute of
Chartered Accountants
in Australia**

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Mayor's introduction

On behalf of the Councillors and Staff at the Horsham Rural City, I present the 2015-16 Budget.

This year we have taken a slightly different approach to engaging with our community to inform the Budget decisions. By seeking feedback early, in the formulation of the Budget, we have attempted to have a document which is both informed and understood by the community. A series of discussions, with a range of Service Clubs and community groups, a 'drop-in' session and an on-line survey have assisted with this and future Budget planning. Understanding the finances of Council can be complex and to have the opportunity to answer questions and explain the Budget has been a worthwhile exercise.

This year Council presents a Budget which is 'balanced' on a cash basis, with a Rate increase of 5%. It includes 1% which is specifically set aside for Infrastructure Renewal. Unlike previous years, when there has been cost pressures facing Council, in relation to expenditure, this year they have been contained to a Consumer Price Index increase or less.

A significant impact that has affected the revenue stream, however, is a 'freeze' on indexation of the General Revenue Grants; we receive from the Victorian Grants Commission, resulting in a \$300K decrease in income. This has been managed by containing our service delivery costs to an increase of only 3%.

We will be funding the \$0.255 million expanded service delivery for the Horsham Town Hall/Performing Arts Centre with a further \$2.71 million of expenditure on Non-Capital Initiatives (\$0.74 million of this is funded from rates and general revenue) and \$19.28 million on Capital Works (\$4.87 million of this is funded from rates and general revenue).

The ongoing impact of the Grants Commission indexation freeze, together with the State Government's policy to introduce Rate capping from 2016-17, will see some significant challenges for Council in the future.

From our 2013-14 Rating Strategy Review came a question relating to the charging of Rates for Cultural and Recreation clubs and organisations. This has been followed up and was a subject of discussion in our on-line survey and the community group visits. As a result, Council has developed a new policy for the rating of Cultural & Recreational clubs and organisations which will see the lower end of the Rates payable drop to zero and the upper level reduced to 50% of the General Rate.

Also responding to a community request, Council will clarify properties that qualify for the 'Farm' Rate. Some property owners will be asked to make a formal declaration as to the 'Farming' use of their land.

Once again Council has adopted the Institute of Chartered Accountants Model for the 2015-16 Budget, developing the budget in the context of the Council Plan, giving consideration to longer term plans as well as current priorities. It is consistent with our annual financial statements and provides for the new reporting requirements of Local Government Regulations (2014)

Recognising that people will have different levels of interest in the Budget document, it has been structured into four components, with varying levels of detail.

The 2015-16 Budget document has been developed through a rigorous process of consultation and review. It has been endorsed by Council as being financially responsible.

Cr Mark Radford
Mayor

Chief Executive's summary

Council has prepared a Budget for the 2015/16 financial year which seeks to balance the demand for services and infrastructure, the needs of a regional city and strong push by Council to keep rate increases to a minimum. 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.

Council has continued to deliver a budget that is balanced on a cash basis.

The rate increase has been kept in line with the level foreshadowed in Council's Strategic Resource Plan adopted in the previous year, despite a number of significant budget impacts including the Grants Commission indexation freeze and the need to fund expanded service delivery for the new Performing Arts program at the Horsham Town Hall.

Council has included \$1.0m funding from the State Government for capital works in relation to the Country Roads and Bridges program although it is not clear whether these funds will continue in 2015-16 as they have done so for the last 4 years. Also in this year's budget is an extra \$0.99 million in roads funding as a one-off item from the Federal Governments Roads to Recovery Program.

The proposed budget includes a number of new non-capital initiatives, some highlights are as follows, with a full list provided in Appendix E and more detailed provided in Section 2 of this report ^{1}:

Council Plan Goal 1 – Community and Cultural Development

- \$102,000 for a detailed investigation of the sustainability of aged services within Council and the broader Wimmera area. (\$22,000 from Council funds with the balance from other sources)
- \$30,000 for the development of a business plan to establish an artists in residence facility on the banks of the Wimmera River.
- \$25,000 for consultants to review the governance model for Early Years Children's Services.
- \$15,000 to commence some planning work re ongoing recreational facilities at Taylors Lake. (to be funded fully from grant funds)

Council Plan Goal 2 – Sustaining the Economy and Environment

- Horsham South Structure planning \$120,000 (\$40,000 from Council funds balance from other sources)
- Building Regulation Management software to improve the efficiency of operations in the Building Office, \$40,000.
- \$30,000 for a contractor and related works to assist with ensuring our buildings meet regulatory requirements for Essential Safety Measures.
- \$20,000 allocation for heritage Advisory Services (\$10,000 from Council funds balance from other sources)
- \$17,500 to continue to contribute to the Grampians Tourism Region Digital Strategy.
- \$12,000 for the development of a Horsham and Wartook Valley major events master plan.

Council Plan Goal 3 – Asset Management

- \$60,000 for update and renewal of the Horsham City Oval master plan (\$30,000 from Council funds with the balance from grant funds).
- \$50,000 to undertake a transport planning exercise for the Horsham Urban areas
- \$40,000 the removal of unsafe trees and roadside tree canopy maintenance
- \$17,500 for the implementation of the Assetic Fleet Module software system.
- \$15,000 for the road marking, signage and relining of CBD bike paths
- \$10,000 for town entrances and streetscape refurbishments

^{1} The amounts shown are funded fully from Council's rates or general revenue sources unless stated otherwise. Any project which is dependent upon grant income will only proceed at the stated level if grant funding is obtained.

Council Plan Goal 4 – Governance and Business Excellence

- \$30,000 for shared service for GIS involving other regional councils, the Wimmera Catchment Management Authority and the Wimmera Development Association.
- \$50,000 to develop an IT Strategic Plan for the future development of Council's IT hardware and software services.
- \$50,000 has been allocated to undertake some improvements to Corporate Services systems and processes to better utilise the Civica IT system to its full capabilities.

The total Capital Works program will be \$19.28 million, of which \$5.98 million relates to projects carried over from the 2014/15 year.

Highlights of the Capital Works program include*^{1}:

Council Plan Goal 1 – Community and Cultural Development

- Town Hall and Art Gallery and new Performing Arts Centre \$4.47 million (Carried Forward from the 2014/15 financial year)
- \$840,000 for planning and commencement of construction of the Horsham North Children's Hub. (\$420,000 funded from grants \$420,000 funded from borrowings)
- \$52,500 to establishing a BBQ and Shelter facility in Horsham North area.
- \$20,000 for some initial works following on from the completion of the Rail Corridor Master planning exercise.
- \$20,000 of capital funds to complete stage 2 of the public art project of lighting the laneways.

Council Plan Goal 2 – Sustaining the Economy and Environment

- \$1,030,000 planned to be expended for the new Putrescible Cell No at the John's Landfill site. (Funded from the Waste Management Reserve)
- \$450,000 to complete a storage basin, road works and related drainage works at the Wimmera Intermodal Freight Terminal (\$450,000 to be funded from the Industrial Estate Reserves with the balance subject to landowner agreement and State Government funding).

Council Plan Goal 3 – Asset Management

- \$50,000 to continue with the program of bike path sealing and resealing works
- \$40,000 for additional footpath rehabilitation and upgrade works as part of the Council's Disability Strategy.
- Refurbishment of the Sunnyside Oval change rooms and facilities \$75,000 (\$50,000 from rates and general revenue balance from other sources).
- \$750,000 for CBD revitalisation works including \$200,000 for underground power lines within the CBD. (\$200,000 from Council's CBD Reserve, \$500,000 from grants subject to state government approval)
- \$450,000 to upgrade the playground, facilities, pathways etc. on Apex Island, adjoining the new pedestrian bridge across the Wimmera River. (\$45,000 from rates and general revenue balance from grants and other sources)
- Planning to be undertaken re a new Community Indoor Sports, Recreation and Cultural activities centre \$45,000. (\$15,000 funded from rates and general revenue balance from grants)

Council Plan Goal 4 – Governance and Business Excellence

- \$100,000 a range of minor fit out works at the Civic Centre Roberts Avenue.

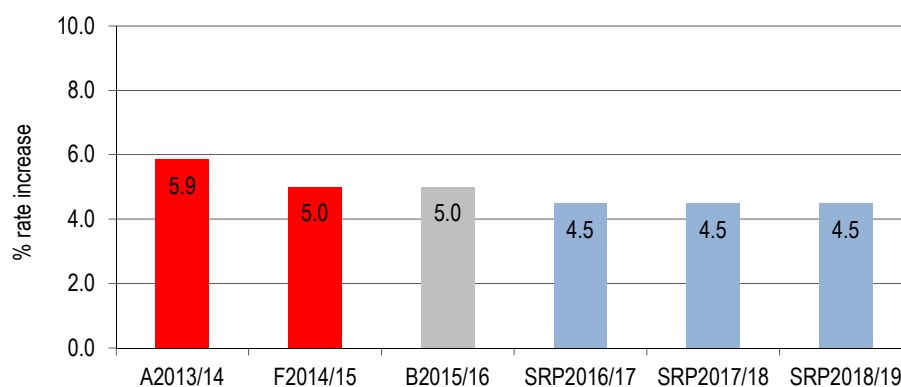
*^{1} The amounts shown are funded fully from Council's rates or general revenue sources unless stated otherwise. Any project which is dependent upon grant income will only proceed at the stated level if grant funding is obtained.

1. Summary of Rate Determination Budget on a Cash Basis

Budget 2014/15 \$'000s			Budget 2015/16 \$'000s			
Income	Expend	Net Costs		Income	Expend	Net Costs
23,004		23,004	General Revenue	24,690		24,690
628		628	C/Fwd Works	161		161
15,211	32,748	-17,537	Service Delivery	15,754	34,074	-18,320
484	1,086	-602	Non-Capital Initiatives	1,978	2,717	-739
18,581	23,538	-4,957	Capital	14,413	19,284	-4,871
	531	-531	Borrowing & Finance Costs		910	-910
57,908	57,903	5	Net Cash Result	56,996	56,985	11

Council has again delivered a budget that is balanced on a cash basis in line with its objectives in the Strategic Resource Plan. This means that rate revenues received plus other general revenue are equal to the net cash cost of the provision of services and the delivery of capital works. The net costs (Surplus / (Deficit)) are determined as the total expenditure less any specific revenue sources i.e. fees & charges, grants, etc., that may be received to fund specific operating services or capital works. Transfers from reserves are included as expenditure and transfers to reserves are included as revenue in the above analysis.

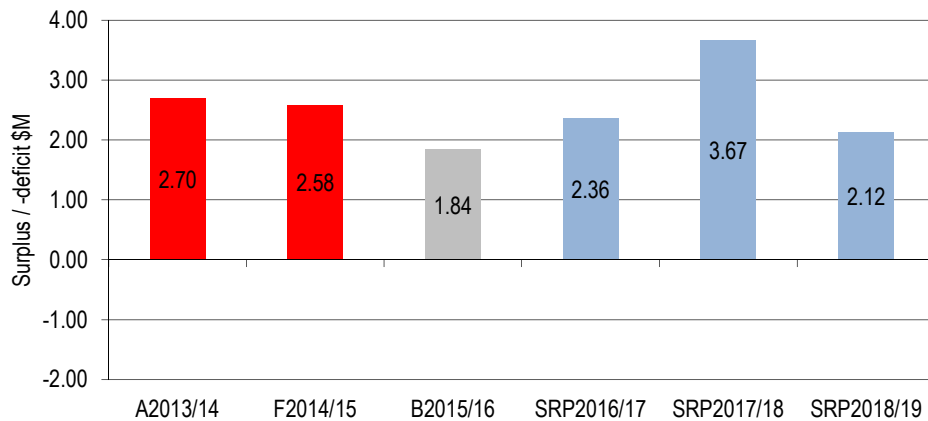
2. Rates & Municipal Charge (Excluding Garbage Charge)



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

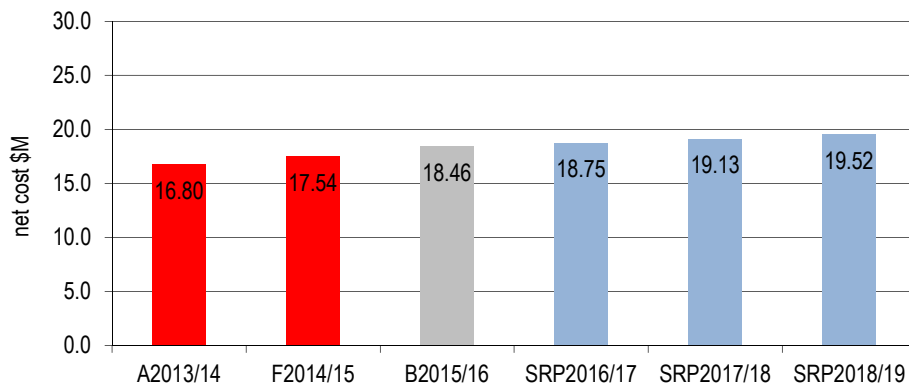
It is proposed that general rates increase by 5.0% for the 2015/16 year, raising total rates of \$20.83 million, including \$0.10 million generated from supplementary rates. Of the 5.0% increase, 4.0% will go toward maintaining existing service delivery levels and meeting the cost of the new expanded service for the Performing Arts at the new Horsham Town Hall. The remaining 1.0% increase will go toward capital works to address the asset renewal needs of Council. This year's rate increase is in line with the level foreshadowed in Council's Strategic Resource Plan adopted in the previous year. (The rate increase for the 2014/15 year was 5%). Future year's rate increases have been based on a CPI of 2.5% plus continuing a 2% allocation for infrastructure renewal. Given the State Government intends to bring in a policy for Rate Capping as of 2016/17 it is understood that Council will likely need to apply to the Essential Services Commission to argue its case for a rate rise above CPI, and to continue with this important investment in asset renewal.

3. Operating result



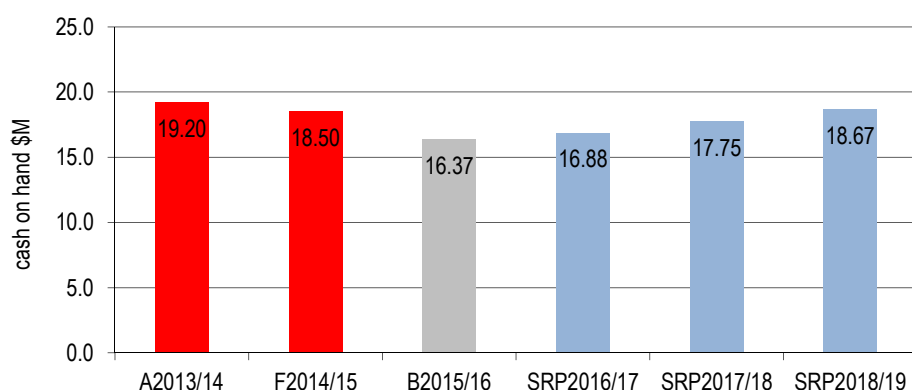
The operating result is the result from Council's yearly operations on an accrual basis. Capital costs are included by way of a depreciation charge, loans are liabilities shown in the balance sheet. The operating result for the 2015/16 year is a surplus of \$1.84 million, which is a reduction of \$0.74 million over 2014/15. One significant factor in the reduced operating result in 15/16 is external non-recurrent grants for capital works which are forecast to decrease by \$2.18 million to \$1.59 million.

4. Services



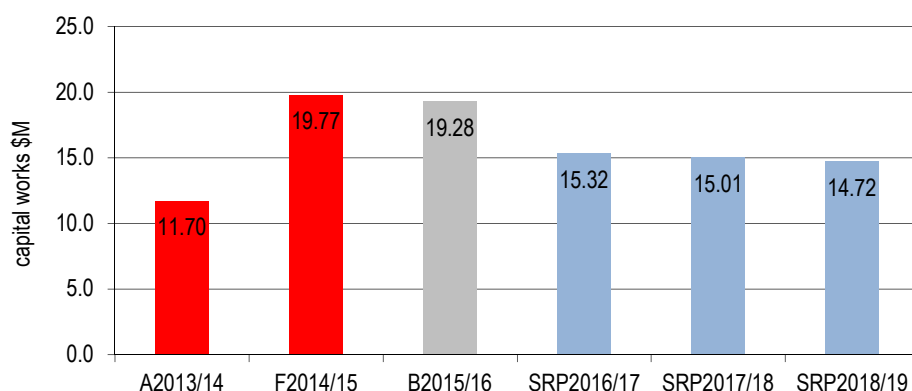
The net cost of services delivered to the community for the 2015/16 year is expected to be \$18.46 million. After allowing for \$0.25m for the new service for Performing Arts Centre at the Horsham Town Hall, there has been an increase of \$0.67 which is an increase of 3.8% from 2014/15. Councils Enterprise Bargaining Agreement provides for a 3.5% increase in wages whilst revenues have fallen slightly by \$0.17 million or 0.9% and payments for materials & services has been contained to a \$0.14 million increase or 0.7%. For the 2015/16 year, service levels have been maintained and a number of initiatives proposed. These are detailed further within this document.

5. Cash and investments



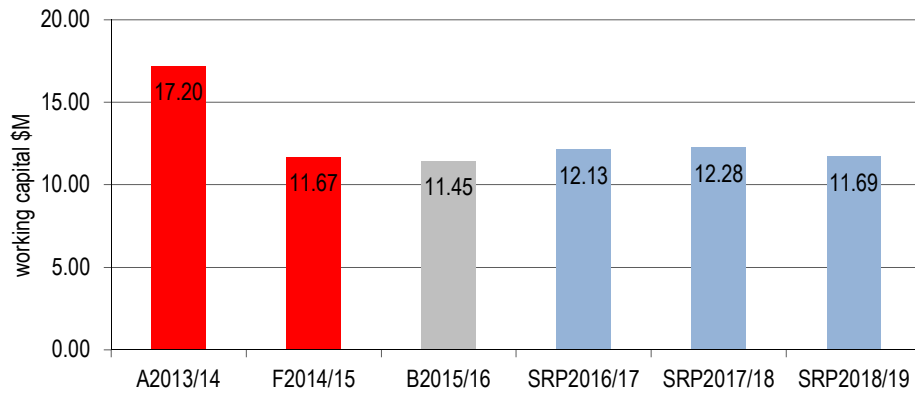
Cash and investments are expected to decrease by \$2.13 million during the year to \$16.37 million as at 30 June 2016. Capital expenditure for 2015-16 is being funded from borrowings of \$3.99 million plus \$4.58 million from grants and \$1.17 million from other contributions. Cash inflows from operating will generate \$12.89 million with spending from Investing and Financing activities of \$14.29 million which will result in a net decrease in cash over the year of \$2.13 million. The reduction from the high in 2013/14 is largely a result of spending down the reserves associated with the Horsham Town Hall Project, plus the new waste cells being constructed at Doon which are also being funded from reserves. The balance in future years increases due to the new MAV Funding Vehicle arrangements that will result in council taking out interest only borrowings with the principal being accumulated in a reserve until the end of the borrowing term (It is intended to take loans out over two 5 year terms). (Cash and investments are forecast to be \$16.37 million as at 30 June 2015).

6. Capital works



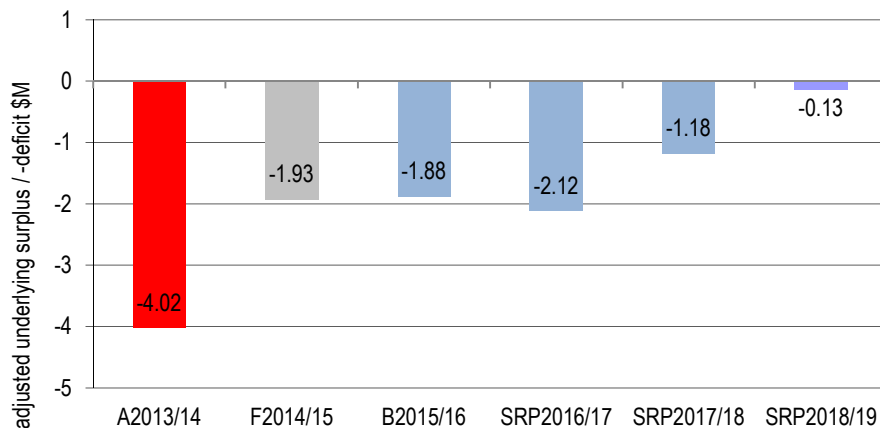
The capital works program for the 2015/16 year is expected to be \$19.28 million of which \$5.98 million relates to projects which will be carried forward from the 2014/15 year. The carried forward component is fully funded from the 2014/15 budget, incorporating a mix of reserves, loans, grants and other contributions. Of the \$19.28 million of capital funding required, \$4.57 million will come from external grants, \$3.99 million from borrowings, \$1.17 million from general contributions and donations, with the balance of \$9.54 million from Council cash. The Council cash amount comprises asset sales (\$0.26 million), cash held at the start of the year (\$4.38 million) and cash generated through operations in the 2015/16 financial year (\$4.89 million). The capital expenditure program has been set and prioritised based on Council's Capital Evaluation Model. This year's program includes the completion of the major building project to construct a Performing Arts Centre and refurbish the existing Town Hall and Art Gallery. (Capital works is forecast to be \$19.77 million for the 2014/15 year). The asset renewal program is at \$10.56 million in the 2015/16 year which is down on 2014/15 Budget due to some grant funds for the Horsham Town Hall covering some renewal works.

7. Financial position (Working Capital)



The financial position is expected to increase with net assets (net worth) increasing by \$11.84 million to \$452.19 million. Net current assets (working capital) will reduce slightly this year by \$0.22 million to \$11.45 million as at 30 June 2016.

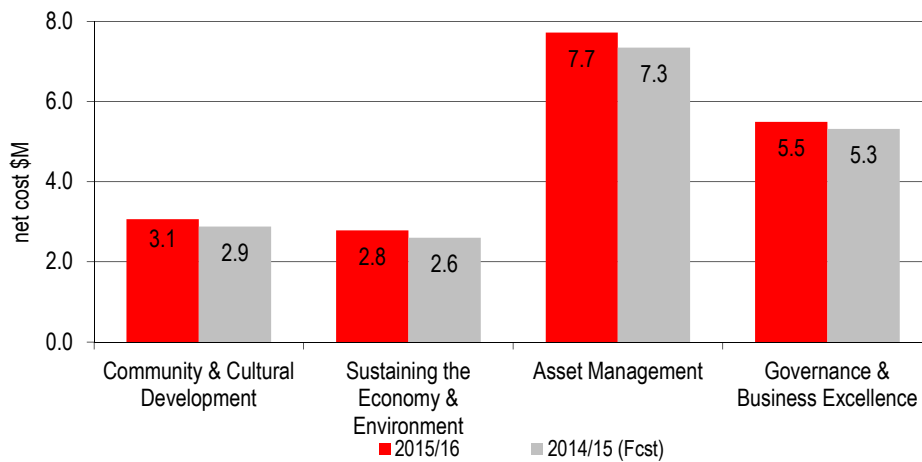
8. Financial sustainability (Adjusted Underlying Result)



The adjusted underlying result, which excludes items such as non-recurrent capital grants and non-cash contributions is a deficit of \$1.88 million, which is an improvement of \$0.05 million over 2014/15.

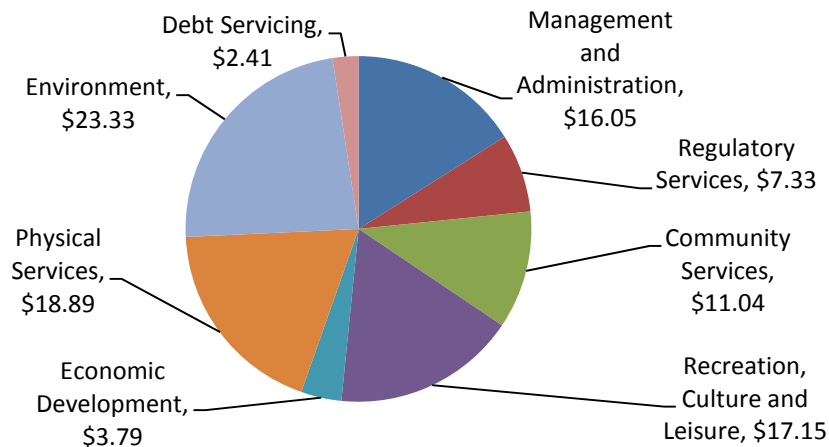
A high level Strategic Resource Plan for the years 2015/16 to 2018/19 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives as specified in the Council Plan. The adjusted underlying result, which is a measure of financial sustainability, shows a general trend towards an improving position from 2015/16 to approaching a near balanced position in 2018-19.

9. 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 from rates and general revenue to achieve the strategic objectives as set out in the Council Plan for the 2015/16 year. These Services and Initiatives are expanded further in section 2 of this report.

10. Council Expenditure allocations (Per \$100 spent)



The above chart provides an indication of how Council allocates its expenditure on operations, debt servicing and initiatives across the main services that it delivers. It shows how much is allocated to each service area for every \$100 that Council spends.

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.

Peter Brown
Chief Executive

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 2015/16 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 budgeted Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works. These statements have been prepared for the year ended 30 June 2016 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the budget.

In advance of preparing the budget, officers firstly review and update Council's long term financial projections. Financial projections for 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. An initial community consultation process has been undertaken this year during February and March to both inform and seek input from the community with respect to the framing of council's budget. A draft consolidated budget is then prepared and 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 April for approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 28 days' notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its internet 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 a public information session. 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:

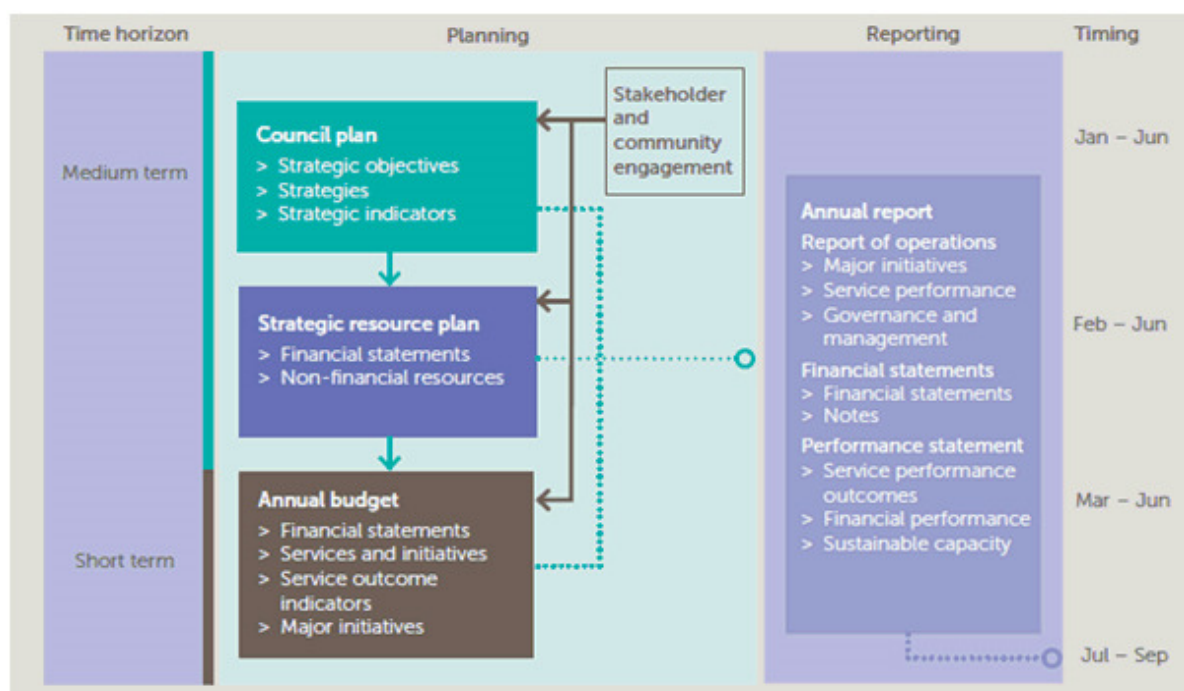
Budget process	Timing
1. Officers update Council's long term financial projections	Dec
2. Officers prepare operating and capital budgets	Jan/Mar
3. Councillors consider draft budgets at informal briefings	Mar/Apr
4. Proposed budget submitted to Council for approval	Apr
5. Public notice advising intention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

1. Linkage to the Council Plan

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

1.1 Planning and accountability framework

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



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

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

1.2 Our purpose

Our vision

Horsham Rural City is a great place to live – vibrant, inclusive and welcoming.

Our mission

Horsham Rural City Council, working with the community, will develop the municipality through strong leadership, vision, good governance, responsive services and quality infrastructure, whilst enhancing our liveability and natural environment.

Our core values

In pursuing its strategic objectives, Horsham Rural City Council believes in, and is committed to, the following values:

- We are accountable to our community for our decisions and actions
- We will seek creative, innovative solutions for continuous improvement in line with our vision for the future
- We will work with our community, government and agencies to deliver quality outcomes
- We will work together to lead our community in a professional manner
- We will be transparent in our work

1.3 Strategic objectives

Council delivers services and initiatives under 36 major service categories. Each contributes to the achievement of one of the four Goals as set out in the Council Plan for the years 2014-18. The following table lists the four Goals as described in the Council Plan.

Goals (Strategic Objectives)	Description
1. Community and Cultural Development	Develop Horsham and the municipality as a diverse, inclusive and vibrant community. We support our diverse community by developing an environment that aims to cater to the shifting needs of our residents. We support innovation and encourage artistic and cultural expression to develop our municipality as a great place to live.
2. Sustaining the Economy and Environment	Lead in sustainable development and enhance the environment. As our community grows, so our region grows. We welcome new development and we aim to support enterprise, small and large whilst advocating for the community to shop locally. We continue to promote and develop sustainable projects and encourage environmental practice within Council and the community.
3. Asset Management	Meet community and service needs through provision and maintenance of infrastructure. We strive to ensure infrastructure is in place to support our growing community as well as upgrading facilities to attract more visitors to our municipality.
4. Governance and Business Excellence	Excel in communication, consultation, governance, leadership and responsible use of resources. Our goal is to excel in what we deliver and how we deliver it, both within Council and to our community. Our staff are our greatest asset so their wellbeing is key to learning and high performance.

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 2015/16 year and how these will contribute to achieving the strategic objectives specified in the Council Plan as set out in Section 1. It also includes a number of initiatives, major initiatives and service performance outcome indicators.

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

The following table summarises net service delivery and initiative expenditure by each of Council's operational Groups under each of the four Council Goals:

Row Labels	Expenditure	Income	Grand Total
Goal 1 - Community and Cultural Development			
(C) Community Services	4,174,443	-2,702,363	1,472,080
(D) Recreation, Culture and Leisure	2,437,171	-843,158	1,594,013
Goal 1 - Community and Cultural Development Total	6,611,614	-3,545,521	3,066,093
Goal 2 - Sustaining the Economy and Environment			
(B) Regulatory Services	2,769,810	-1,421,165	1,348,645
(D) Recreation, Culture and Leisure	66,400	-965	65,435
(E) Economic Development	1,432,390	-315,539	1,116,851
(G) Environment	6,211,461	-5,958,301	253,160
Goal 2 - Sustaining the Economy and Environment Total	10,480,061	-7,695,970	2,784,091
Goal 3 - Asset Management			
(D) Recreation, Culture and Leisure	3,981,064	-1,548,680	2,432,384
(F) Physical Services	7,142,384	-3,577,742	3,564,642
(G) Environment	2,607,282	-883,976	1,723,306
Goal 3 - Asset Management Total	13,730,730	-6,010,398	7,720,332
Goal 4 - Governance and Business Excellence			
(A) Management and Administration	6,068,762	-480,229	5,588,533
Goal 4 - Governance and Business Excellence Total	6,068,762	-480,229	5,588,533
Grand Total	36,891,167	-17,732,118	19,159,049

2.1 Council Plan Goal 1: Community and Cultural Development

To achieve our objective of Community and Cultural Development, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

2015-16 Budget \$'s			
	Expenditure	Income	Grand Total
(C) Community Services			
Community Housing	59,250		59,250
Community Services - Mgt & Admin	383,238		383,238
General Other Community Services	779,091	-349,959	429,132
Home and Community Care Services	2,246,223	-2,004,806	241,417
Maternal and Child Services	597,729	-307,798	289,931
Preventative Services	108,912	-39,800	69,112
(C) Community Services Total	4,174,443	-2,702,363	1,472,080
(D) Recreation, Culture and Leisure			
Art Gallery	520,386	-142,490	377,896
Cultural Centre Activities	943,762	-207,395	736,367
Halls	881,315	-481,713	399,602
Other Recreation Groups and Clubs	91,708	-11,560	80,148
(D) Recreation, Culture and Leisure Total	2,437,171	-843,158	1,594,013
Grand Total	6,611,614	-3,545,521	3,066,093

Services

Business area	Description of services provided
Community Housing	This service provides grounds maintenance for specific low rentals housing within the community.
Community Services - Mgt & Admin	This service provides administration and support services for the Community Services group.
General Other Community Services {1} {4} {5}	This service provides support surrounding education – preschool and schools, Senior Citizens Centres and volunteer organisations including service clubs and the State Emergency Service. Other general Community Services covered include Emergency Management, Community engagement and development, Disability Access and services and Horsham Youth Centre – Nexus.
Home and Community Care {8}	This service provides care to frail aged and disabled persons with Home Care, Personal Care, Respite Care and Property Maintenance services and disabled parking permits.
Maternal and Child Services {1} {3} {7}	This service provides support to families with parenting, health and development, promotion of health, wellbeing and safety, social supports, referrals and linking with local communities. It offers 10 free Key Ages and Stages consultations where parents are given the opportunity to discuss their concerns, parenting experiences, and how to optimise their child's health, growth and development. Two centres operate through the Horsham Rural City and Council sponsors a Koori Service.
Preventative Services	This service provides health administration, immunization, health vending machines and other preventative measures under the health plan including needle exchange, Tobacco Act reforms and pest control – mosquito monitoring.
Art Gallery {6}	This service provides an important visual art resource for the local community and visitors to Horsham.

Business area	Description of services provided
Cultural Centre Activities {10}	This service provides community development and education to enhance the capacity and strength of communities in the municipality by developing community plans that build on strengths and assets and acting as a resource to communities. This service covers a Community Arts Officer and is centred on activities within Public Art, Performing Arts, the Cultural Centre (Mibus Centre) and the <u>Wimmera Regional Library</u> .
Halls & Performing Arts {9}	This service surrounds the running of public halls, the Hamilton Lamb Hall and Horsham Town Hall and New Performing Arts Centre operations, and assistance to Rural Halls.
Other Recreation Groups and Clubs {2}	This service provides maintenance, insurance and other ongoing costs for the municipalities recreation groups and clubs including, the Guides/Scouts, Cenotaph and War Memorials, Brass and Pipe Bands and the Sawyer Park Soundshell.

Initiatives

- 1) An allocation of \$25,000 has been made to contract external consultants to assist with a review of the Early Years Children's Services and the Governance model for Council.
- 2) A \$15,000 grant is anticipated to be received to commence some planning work re ongoing recreational facilities at Taylors Lake.
- 3) \$9,000 has been allocated to undertake a change management service review for Maternal and Child Health.
- 4) \$52,500 of capital funds allocated to establishing a BBQ and Shelter facility in Horsham North area.
- 5) \$20,000 of capital funds allocated for undertaking some initial works following on from the completion of the Rail Corridor Master planning exercise that was commenced in 2014-15 and is scheduled for completion during the latter half of 2015 calendar year.
- 6) \$20,000 of capital funds to complete stage 2 of the public art project of lighting the laneways.

Major Initiatives

- 7) \$840,000 for planning and commencement of construction of the Horsham North Children's Hub. (\$420,000 funded from grants \$420,000 funded from borrowings)
- 8) An allocation of \$102,000 for a detailed investigation of the sustainability of aged services within Council and the broader Wimmera area. The expectation is that we will receive external income of \$80,000 from grants and other Councils to participate in this joint review.
- 9) The Major Capital Works project for the refurbishment of the Town Hall and Art Gallery and the construction of a new Performing Arts Centre was commenced in 2014-15 and is expected to be finished during 2015-16. The capital works project will see expenditure in 2015-16 of \$4.47 million to finish the works plus additional new spending of \$250,000 to operate this new service during 2015-16. The centre includes 3 new staff positions, Front of House Management, Box Office/Marketing and Technical Services for the Performing Arts Centre.
- 10) The development of a business plan to establish an artists in residence facility on the banks of the Wimmera River, is the beginning step for a significant project. The Capital component of this project is expected to be funded from private investors but the operation and ongoing maintenance of the facility will be the responsibility of Council through the Art Gallery. It is expected that there will be ongoing grant opportunities and some external revenues from private contributors that will assist in offsetting the ongoing operational costs.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Home and Community care	Participation	Participation in the HACC service (Percentage of the municipal target population that receive a HACC service)	[Number of people that receive a HACC service / Municipal target population for HACC services] x100
		Participation in HACC service by CALD (percentage of the municipal target population in relation to CALD people who receive a HACC service)	[Number of CALD people that receive a HACC service / Municipal target population in relation to CALD people for HACC services] x100
Maternal and Child Health	Participation	Participation in the MCH service (percentage of children enrolled who participate in the MCH service)	[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 the 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

2.2 Council Plan Goal 2: Sustaining the Economy and Environment

To achieve our objective of Sustaining the Economy and Environment, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

2015-16 Budget \$'s			
	Expenditure	Income	Grand Total
(B) Regulatory Services			
Building Control	576,404	-157,400	419,004
Health Registrations	170,350	-90,125	80,225
Local Laws & Animal Control	390,833	-350,900	39,933
Parking Control	617,000	-617,000	0
Planning and Promotional Services	339,913		339,913
School Crossing Supervision	132,294	-24,340	107,954
Town Planning	543,016	-181,400	361,616
(B) Regulatory Services Total	2,769,810	-1,421,165	1,348,645
(D) Recreation, Culture and Leisure			
Lakes and Beaches	66,400	-965	65,435
(D) Recreation, Culture and Leisure Total	66,400	-965	65,435
(E) Economic Development			
Economic & Planning - Mgt & Admin	224,682	0	224,682
Economic Promotion	748,913	-161,255	587,658
Industrial Estates	188,284	-124,584	63,700
Tourism and Information Centre	270,511	-29,700	240,811
(E) Economic Development Total	1,432,390	-315,539	1,116,851
(G) Environment			
Other Environmental Services	257,160	-4,000	253,160
Rates		-2,734,185	-2,734,185
Waste Management Services	5,954,301	-3,220,116	2,734,185
(G) Environment Total	6,211,461	-5,958,301	253,160
Grand Total	10,480,061	-7,695,970	2,784,091

Services

Business area	Description of services provided
Building Control {11} {12}	This service provides matters relating to the administration of building control including building approval, inspection fees, easement approval and State Government levies.
Health Registrations	This service provides a variety of legislative based services and functions around Environmental Health Issues. Health registrations, inspection services, Food Safety , complaint investigation and enforcement.
Local Laws & Animal Control	This service deals with matters concerning Local Laws including permits and licences, enforcement and fines and fire hazard enforcement. Animal Management services for dogs and cats includes, rehoming, microchipping, and investigation of complaints and registrations.
Parking Control	This service provides management of parking infringements, maintenance on parking meters, car parking fees, fines and associated costs.
Planning & Promotional Services	This service provides general administration for Planning, Building and Promotional services areas

School Crossing Supervision	This service provides the supervision of school crossings and school crossing maintenance.
Town Planning {13} {16}	This provides Statutory Planning Services such as planning permits, notice of applications, information certificates, scheme appeals and subdivision costs along with the preparation of strategies, heritage studies and structure plans for the municipality.
Lakes and Beaches	This service provides maintenance and beach cleaning for Green Lake and Lake Toolondo along with maintenance of boat ramps and buoyage systems.
Economic & Planning - Mgt & Admin	This service provides administration and support services for the Economic and Planning department
Economic Promotion {14} {15}	This service provides support to the Wimmera Development Association, maintenance and administration for the Wimmera Business Centre and general economic development and promotion for the municipality. This area also covers tourism marketing and development as well as promotion for major events and festivals.
Industrial Estates {18}	This service provides Land sales and acquisitions, along with tree plantation and land management costs for Burnt Creek, Enterprise Estates and the Wimmera Intermodal Freight Terminal.
Tourism and Information Centre	This service provides information and support to visitors accessing the Tourist Information Centre. It provides visitors to the municipality with a comprehensive range of up to date information on tourism products within the Wimmera region.
Other Environmental Services	This service provides a mix of environmental services covering fire hazards, fire disaster clean up, grass removal, fire plugs, their replacement and markers, street sweeping, footpath cleaning in the CBD and weir operations.
Waste Management Services {17}	This service manages the Dooen Landfill sites, Kenny Road Transfer Station, rural transfer stations, and Waste Collection and Recyclables Collection across both the urban and rural areas of the municipality.

Initiatives

- 11) Installation of new Building Regulation Management software to improve the efficiency of operations in the Building Office, \$40,000.
- 12) An allocation of \$30,000 - \$20,000 for a contractor to assist in activities arising from the Essential Safety Measures audit that was undertaken and \$10,000 to contribute to related works.
- 13) A \$20,000 allocation for heritage Advisory Services that will in part be offset from external revenue of \$10,000.
- 14) \$17,500 to continue to contribute to the Grampians Tourism region digital strategy that is being developed and implemented with the surrounding shires.
- 15) \$12,000 for the development of a Horsham and Wartook valley major events master plan.

Major Initiatives

- 16) \$120,000 for the development of the Horsham South Structure plan. This is to be funded \$80,000 from other sources and \$40,000 from rates and general revenue.
- 17) The Dooen Landfill site will continue with its capital works program with a further \$1.03 million planned to be expended for the new Putrescible Cell No. 2 at the John's site. These works are funded from the Waste Management Reserve from regular contributions from the waste management charges.
- 18) Further development of the Wimmera Intermodal Freight Terminal site to facilitate future development of the industrial precinct \$450,000 (Capital) to complete a storage basin, road works and related drainage works.

Service Performance Outcome Indicators

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

2.3 Council Plan Goal 3: Asset Management

To achieve our objective of Asset Management, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

2015-16 Budget \$'s			
	Expenditure	Income	Grand Total
(D) Recreation, Culture and Leisure			
Aquatic Centre	600,700	0	600,700
Parks & Gardens	30,000		30,000
Parks and Gardens	1,294,600	-9,100	1,285,500
Sports Complexes	2,055,764	-1,539,580	516,184
(D) Recreation, Culture and Leisure Total	3,981,064	-1,548,680	2,432,384
(F) Physical Services			
Aerodrome	139,100	-33,600	105,500
Caravan Park	25,000	-58,000	-33,000
Livestock Exchange	519,350	-519,350	0
Other Council Properties	374,949	-205,360	169,589
Other Infrastructure Services	233,900	-25,000	208,900
Public Conveniences	264,115	-7,900	256,215
Road Construction & Maintenance	3,392,464	-2,692,032	700,432
Street Beautification, Signage and Lighting	0		0
Technical Services Mgt & Admin.	2,193,506	-36,500	2,157,006
(F) Physical Services Total	7,142,384	-3,577,742	3,564,642
(G) Environment			
Street Beautification, Signage and Lighting	2,607,282	-883,976	1,723,306
(G) Environment Total	2,607,282	-883,976	1,723,306
Grand Total	13,730,730	-6,010,398	7,720,332

Services

Business areas	Description of services provided
Aquatic Centre	This service provides equitable and affordable access to a diverse range of aquatic and fitness programs and services. The Aquatic Facility includes indoor and outdoor pools, a gymnasium, a multi-purpose group fitness facility, child care and a café.
Parks and Gardens {30}	This service provides development and maintenance of gardens and major reserves including the Botanic Gardens and May Park along with 23 neighbourhood parks. Management and maintenance of over 8,000 street and 1,500 park trees plus design and maintenance of over 100 minor garden beds within the CBD.
Sports Complexes {19} {27} {31}	This service provides maintenance and operations of indoor and outdoor sports complexes including Racecourse Reserve, City Oval, Dudley Cornell Park, Skate bowl facilities and Basketball Stadium
Aerodrome	This service provides a regional airport for commercial and private aircraft.
Caravan Park	This service provides affordable holiday accommodation on the Wimmera River and close to the CBD of Horsham. It has powered and non-powered sites along with some accessible cabins.
Livestock Exchange	This service provides weekly sheep sales and fortnightly cattle sales at the Burnt Creek Drive facility servicing primary industry across the Wimmera. Horsham Regional Livestock Exchange is the fourth largest sheep selling centre in Victoria.

Business areas	Description of services provided
Other Council Properties {28}	This service provides maintenance and operations for all of Council's commercial properties and residences.
Other Infrastructure Services {23} {25} {26}	This service provides maintenance for bicycle tracks, drainage, footpaths and off street car parks.
Public Conveniences	This service provides operations and maintenance of the 6 public conveniences in Horsham, 1 in Natimuk and several rural facilities.
Road Construction & Maintenance	This service provides maintenance and construction of Roads , streets, bridges and related assets to the required standards.
Technical Services Mgt & Admin {22}	This service provides administration and support services for the Technical Services Department.
Street Beautification, Signage and Lighting {21} {24} {29}	This service provides Street Tree maintenance, tree planting and removal along with city centre maintenance on lighting, signage and street furniture. Climate Change initiatives such as the environmental footprint reduction program also fall within this service.

Initiatives

- 19) \$60,000 for update and renewal of the Horsham City Oval master plan. This will assist with developing the future strategy for development of the area particularly post the acquisition of the former ambulance station buildings. A grant is expected to cover 50% of this cost.
- 20) \$50,000 has been allocated for a consultant to undertake a transport planning exercise for the Horsham Urban areas to inform and assist with long term planning decisions.
- 21) A total of \$65,000 has been allocated for the removal of unsafe trees at the botanic gardens (\$25,000), roadside tree canopy maintenance (\$20,000), Natimuk Rd Tree Plantation maintenance (\$10,000) and general hazardous tree removal (\$10,000).
- 22) \$17,500 for the implementation of the Assetic Fleet Module system and related training.
- 23) \$15,000 for the road marking, signage and relining of CBD bike paths.
- 24) \$10,000 for town entrances and streetscape refurbishments. This will follow-on from the \$10,000 allocated within the 2014-15 budget.
- 25) \$50,000 of capital to continue with the program of bike path sealing and resealing works to help reduce ongoing maintenance costs on our bike paths.
- 26) \$40,000 of capital for additional footpath rehabilitation and upgrade works as part of the Council's Disability Strategy.
- 27) Refurbishment of the Sunnyside Oval change rooms and facilities to address structural and plumbing issues \$75,000 of capital. \$50,000 of this to be funded from general revenues and \$25,000 from insurance refunds.
- 28) A future significant project for Council is to relocate the current Council Depot from the CBD to the Industrial Estate. \$60,000 has been allocated in this year's budget to undertake some planning and detailed cost estimates work. It is expected that 50% of these funds would come from a state government grant.

Major Initiatives

- 29) \$750,000 for CBD revitalisation works including \$200,000 for underground power lines within the CBD. This is a part of the ongoing CBD Strategy and is expected to be funded \$500,000 from a non-recurrent grant and \$250,000 from the CBD Reserve.
- 30) \$450,000 of capital to upgrade the playground, facilities, pathways etc. on Apex Island, adjoining the new pedestrian bridge across the Wimmera River. This will only be \$45,000 funded from rates with the balance to come from a state government grant and other contributions.
- 31) An allocation of \$45,000 for planning re a new Community Indoor Sports, Recreation and Cultural activities centre. This will include the investigation and feasibility of potential locations such as the Showgrounds.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Aquatic Facilities	Utilisation	Utilisation of pool facilities (The number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population
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

2.4 Council Plan Goal 4: Governance and Business Excellence

To achieve our objective of Business Excellence, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

2015-16 Budget \$'s			
	Expenditure	Income	Grand Total
(A) Management and Administration			
Corporate Services	3,954,202	-248,029	3,706,173
Finance	105,500		105,500
Governance & Leadership	1,206,377	-38,200	1,168,177
Organisational Development	616,183		616,183
Works Rechargeable	186,500	-194,000	-7,500
(A) Management and Administration Total	6,068,762	-480,229	5,588,533
Grand Total	6,068,762	-480,229	5,588,533

Services

Business areas	Description of services provided
Corporate Services {32} {33} {34} {35}	This service contains a variety of organisational services that are provided both internally within Council but also to ratepayers. It covers Information Technology, Rates and Information Services, Financial Management, Customer Service and the general Management Support to the Director Corporate Services. It includes the maintenance costs associated with the Civic centre building in Roberts Avenue.
Financing	This business area records the operational costs associated with Councils financing arrangements, egg interest, loan repayments and financing costs.
Governance & Leadership ¹⁾	This service manages and facilitates Council's Governance services, the implementation of Council decisions and policies and compliance with legislative requirements. It includes the office of the Mayor and Councillors, the Chief Executive and media.
Organisational Development	This service is responsible for human resources, payroll, OH&S, risk management and organisational performance functions. The Payroll Co-ordinator is also responsible for processing the payroll for five separate Council-related entities, including the Wimmera Regional Library Corporation and Wimmera Development Association.

Initiatives

- 32) \$30,000 has been allocated to establish a shared service for GIS involving other regional councils, the Wimmera Catchment Management Authority and the Wimmera Development Association.
- 33) \$50,000 has been allocated from the IT Reserve to develop an IT Strategic Plan for the future development of Council's IT hardware and software services.
- 34) \$50,000 has been allocated to undertake some improvements to Corporate Services systems and processes to better utilise the Civica IT system to its full capabilities and to remove manual processes where possible.
- 35) \$100,000 of capital has been allocated to undertake a range of minor fit out works at the Civic Centre Roberts Avenue. This will facilitate better utilisation of the Council chamber and reception areas as well as relocate staff internally in order to move staff from Firebrace Street to the Civic Centre.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions (community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community)	Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest 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 2015/16 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in section 8) and sustainable capacity, which are not included in this budget report. The full set of prescribed performance indicators 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.

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 Horsham Rural City Council

Horsham Rural City is a vibrant, diverse community situated approximately 300 kilometres north-west of Melbourne and north of the Grampians National Park, in the heart of the Wimmera region of Victoria. Horsham Rural City Council has a population of 19,691 and covers an area of 4,267 square kilometres. Almost three quarters of residents live in the urban area of Horsham.

Horsham is the major provider of retail, community and government services in the Wimmera, with dryland and broad acre agriculture being our major industry. The Grains Innovation Park, a nationally acclaimed agricultural research centre, is based in Horsham. There are a range of quality educational and health care facilities including secondary colleges, a university and an agricultural college. We also have a diverse array of natural assets including recreational lakes, wetlands, the Wimmera River, Mount Arapiles, the Wartook Valley and the Grampians National Park is nearby.

Horsham Rural City Council includes the major centres of Horsham and Natimuk, and the localities of Arapiles, Blackheath, Brimpaen, Bungalally, Clear Lake, Dadswells Bridge, Dooen, Douglas, Drung, Duchembegarra, Grass Flat, Green Lake, Greenland Dam, Haven, Jilpanger, Jung, Kalkee, Kanagulk, Kewell, Laharum, Longerenong, Lower Norton, McKenzie Creek, Mitre, Mockinya, Mount Talbot, Murra Warra, Noradjuha, Nurrabiel, Pimpinio, Quantong, Riverside, St Helens Plains, Telangatuk East, Tooan, Toolondo, Vectis, Wail, Wartook and Wonwondah.

Population

In June 2007, the preliminary estimated resident population of the municipality was 19,261 people. In the past 7 years the municipality has seen a slight increase in population with the population figure at June 2013 being 19,687 people.

The municipality is forecast to grow at an average of 0.5% per annum which is in contrast to surrounding municipalities in the Wimmera all of which are forecast to have a population decline. Horsham is projected to have 44% of the population of the Wimmera by 2031 with an estimated population at this time of 22,571, compared to the current level of 40%. Whilst Horsham will experience growth, overall the region as a whole is forecast to experience a slight population loss.

(Sources: Australian Bureau of Statistics, Estimated Resident Population; Regional Development Victoria).

Ageing population

The Wimmera's population is ageing. By 2031 the percentage of the population in the Wimmera over 60 will be 36.8% (32.3% for Horsham) compared to 26.9% in 2011 (23.1% for Horsham). This ageing population will lead to a higher demand for health services.

(Source: Australian Bureau of Statistics, Census of Population and Housing).

Births

Despite an ageing population, approximately 242 babies were born each year between 2008-2012. In 2013 the figure was slightly higher with 282 babies born whilst in 2014 there was a slight decrease on the 2013 figure yet still higher than average with 254 born in the municipality.

(Source: Australian Bureau of Statistics, Census of Population and Housing and Maternal and Child Health database).

Cultural diversity

Growth in Horsham occurs from internal migration in the Wimmera, natural increase as well as some people moving to the region from other parts of Victoria and a small percentage of skilled migrants from overseas.

Whilst still a small percentage, the municipalities' cultural diversity is growing. As well as those born in Australia, the municipality is home to people born in 28 countries. Of the stated countries of birth in the 2011 census, the top ten in order of the number of people, were from United Kingdom, New Zealand, India, Italy, Netherlands, Philippines, South Africa, Germany, Turkey and China. There are 27 languages, including English spoken in the municipality.

The most predominant "other languages" spoken at home are Italian, Indo-Aryan languages (incl Bengali, Sinhalese, Urdu), South East Asian Austronesian languages (incl Filipino, Indonesian, Tagalog), Chinese languages (incl Mandarin, Cantonese), Arabic, French, German, Croatian, Greek, Turkish and others.

(Source: Australian Bureau of Statistics, Census of Population and Housing).

Education and occupation

The Health Care and Social Assistance sector is the largest sector of employment in the municipality employing 15.5% of the workforce. Over the next 20 years the Health Care and Social Services sector is expected to grow.

In September 2014 the unemployment rate was 4% for the municipality, which is lower than the Grampians region of 4.7%.

(Source: Australian Bureau of Statistics; Department of Employment Small Area Labour Markets (SALM)).

Education

In 2011, the percentage of 16 year olds participating in school full time for Horsham Central was 76% and for Horsham Balance it was 77.3% - these percentages are lower than the Victorian (81.8%) and non-metropolitan Victorian averages (79.6%).

In 2011, 16.4% of people aged 17 in Horsham Central were enrolled in higher education, in the Horsham Balance this was 26.3% - these percentages are lower than the Victorian (35.2%) and in the case of Horsham Central lower than the non-metropolitan Victorian average (23.1%).

Rates of participation in vocational training in both Horsham Central 9.9/100 and the Horsham Balance 13.4/100 were higher than the Victorian 8.8/100 and in the case of Horsham balance higher than the non-metropolitan Victorian average of 12.6/100.

In 2011 41.9% of people aged 20-64 within the municipality had completed Year 12 or equivalent, which is up from the 2006 figure of 38.1% - this is however lower than the regional Victorian and Victorian average. In the Wimmera Southern Mallee region a higher percentage of early school leavers take up apprenticeships and traineeships and full time / part time work compared to the Victorian average.

Budget implications

- Horsham's role as a regional City for the Wimmera continues to provide opportunities for growth in population numbers and expansion of the rate base, however as some of this growth is from those retiring from surrounding farm areas it brings with it the need to maintain our levels of service and in some cases grow services to meet the increasing demands.
- Horsham is a service centre for the surrounding agricultural region and is the centre for grains research within the state which has seen continued growth in agriculture research and development investment in the municipality. The need to provide an appealing and vibrant centre to attract professionals to live and stay is an important consideration for Council when planning services.

3.2 External influences

The following External influences have been taken in to consideration in the preparation of the 2015/16 budget as they are likely to impact significantly on the services delivered by council:

- Operating Costs: Local Government Cost Index typically increases by approximately 1% more than CPI. This is because the CPI is based on a weighted basket of household goods and services which are quite different from those of local governments. Consumer Price Index (CPI) was 2.8% in 2014.
- Wages Movement: The council's current EBA was renegotiated in 2013 with a 3.5% wage increase to apply in 2015-16.
- Grants Commission - In 2013-14 the Federal Government froze the indexation of the Federal Assistant Grants to Local Government, this resulted in a reduction in the level of grant paid to Council of approximately \$150,000 per annum over the 3 years of the freeze. The cumulative impact of this for the 2015-16 budget is approximately \$300,000 with the expected reduction to be closer to \$500,000 on an ongoing basis after 2016/17.
- Defined Benefits Superannuation - Council contributed \$2.9m from reserves in 2012/13 towards the defined benefits superannuation shortfall, and we put aside \$200k for potential further contributions in the 2013/14 budget, and have included a further \$100,000 in 2014-15 and again in 2015-16. (Council had prior to this contributed \$811k in 2002/03.) The Vested Benefits Index for the fund is currently at 105% of value. Should the value fall to 97% then Councils will be asked to make a further contribution.
- Utilities & Insurances – Over recent years there have been significant increases in utilities and insurance costs upwards of 10%. This year the increases have not been as significant and can be contained at or below CPI.
- Interest rates on investments – Interest rates have remained at just below the 3% mark over the last 12 months and have not continued their downward trend. However overall earnings from interest will continue to fall as expenditure of our reserves occurs with the Town Hall construction.
- Increases in Regulations and Reporting Obligations – New regulations have been introduced that place a burden on Council for additional tasks and functions which are not supported by additional funding to undertake those function. Eg Fire Services levy, performance reporting, pest plants and weeds management and new auditing requirements. The new Local Government Performance Reporting Regulations will see increased costs associated with audit undertakings that as yet are unknown.

3.3 Internal influences

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2015/16 Budget:

- Town Hall and Performing Arts Centre– Construction of the Town Hall, Art Gallery and Performing Arts Centre is a major project that is due to be completed late 2015. This years budget includes operational costs for the first part year of operations. The net cost to council for this is very dependent upon estimates of revenue from Performing Arts programming which is extremely uncertain. Additionally the new expanded centre will have additional costs associated with utilities and the like which also are not yet properly known and will only become clear once the centre is in full operation.
- Rating Strategy – The council's rating strategy was reviewed in 2013-14, some recommendations of that review regarding the rating of cultural and recreational organisations and the eligibility for the farm differential are being implemented within the 2015-16 budget process.
- Cost reductions and efficiencies – Council has been extremely aware of the need to keep cost increases contained in order to realise efficiencies and to prepare for the future regime of rate capping which will be established in 2016-17. To this end a strong approach to driving operating costs lower has been taken in the formulation of this budget.

- Asset Renewal Funds – Council is responsible for a range of ageing infrastructure. There is however a shortfall between the required spend to maintain all assets to an appropriate standard and the available fund. This is known as the asset or infrastructure renewal gap and is currently approximately \$4m per annum. A 2.0% increase in rates was tagged specifically to contribute to this shortfall, and this occurred from 2008-09 to 2011-12. From 2012/13 to 2014/15 only 1% of the rate increase has been tagged to contribute to the renewal gap.

3.4 Budget principles

In response to these influences, guidelines are to be applied in the preparation of the budget. These guidelines set out the key budget principles upon which officers have prepared their budgets:

- Grants to be based on confirmed funding levels if known or informed estimates.
- Any new revenue sources should be identified wherever possible
- Service and activity levels are assumed to remain constant at the 2014/15 levels.
- Any increases to Service levels (including increases in staff FTE's) will be made via the separate "Budget Submission" process.
- New initiatives for recurrent programs will be kept to a minimum and should ideally only be approved with an offset by efficiency gains in other areas
- There is always the over-arching aim to use less resources with an emphasis on innovation and efficiency.
- Increases in contract charges are based on actual contracted agreements wherever these are known.
- Salaries and Wages to be increased by 4% to allow for the 3.5% EBA increase plus an allowance for within band progressions.
- The cost of all salaries & wages including on-costs will be factored in to the budget either through recurrent or capital.
- Operating budgets are revised upwards or downwards based on a detailed analysis of trends at the account level over the last two years with an emphasis on finding 1% savings in non-salary operating costs
- Borrowing costs (including principal repayments) are factored in at actual values based on an interest rate of 4.06%. Loans going forward will be interest only through the MAV Funding Vehicle so as such a sinking fund provision will be created to ensure that the principle payments are provided for in cash at the end of the term.
- Revenue from miscellaneous fees and charges will be reviewed individually with consideration to costs, rate increase %, CPI and other factors. Except for those which are set by legislation.

4. Analysis of operating budget

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

4.1 Budgeted income statement

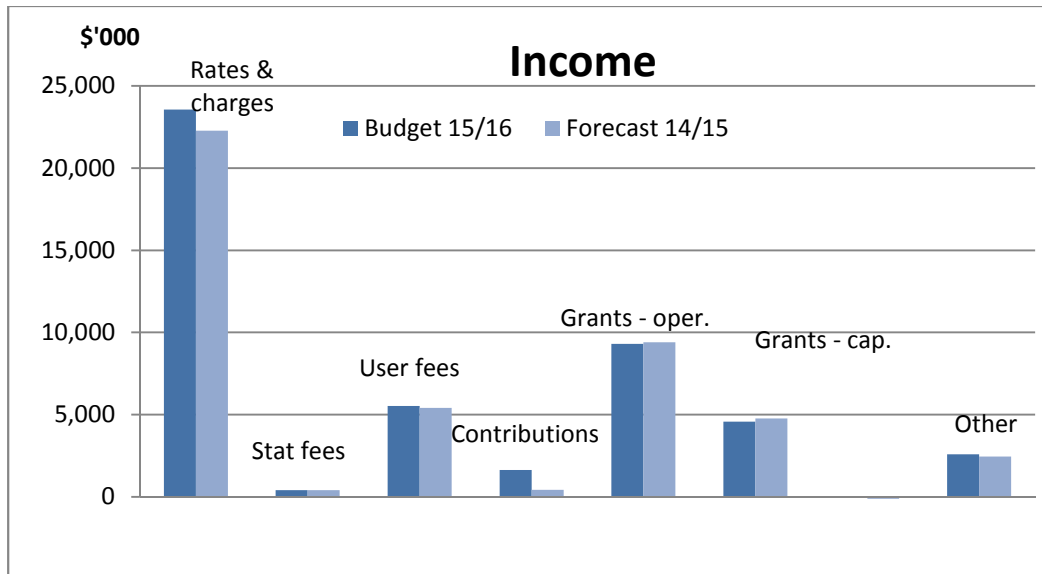
	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Total income	4.2	45,026	47,567	2,541
Total expenses	4.3	(42,449)	(45,729)	(3,280)
Surplus (deficit) for the year		2,577	1,838	(739)
Grants – capital non-recurrent	4.2.6	(3,772)	(1,585)	2,187
Contributions - non-monetary assets		(300)	(500)	(200)
Capital contributions - other sources	4.2.4	(430)	(1,633)	(1,203)
Adjusted underlying surplus (deficit)	4.1.1	(1,925)	(1,880)	45

4.1.1 Adjusted underlying deficit (\$0.05 million decrease)

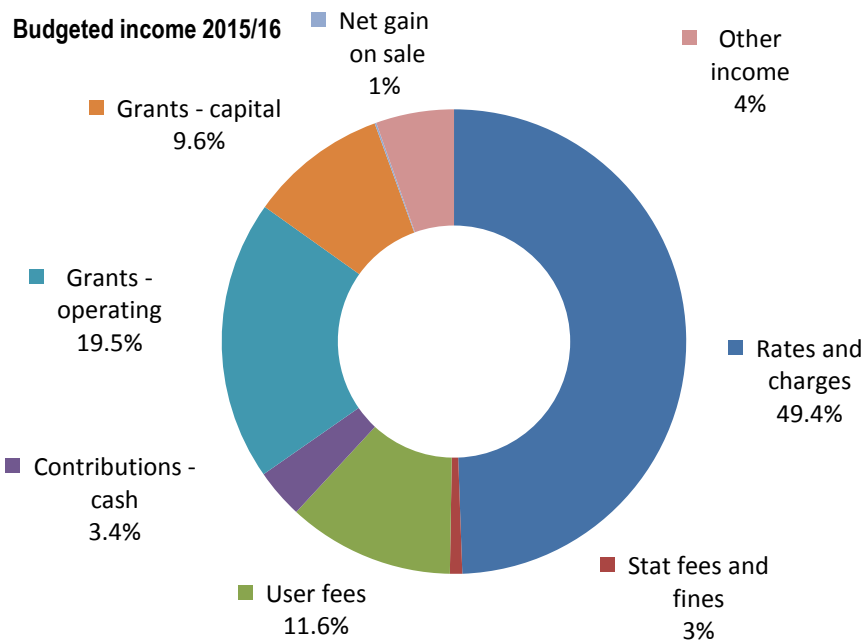
The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result. The adjusted underlying result for the 2015/16 year is a deficit of \$1.88 million which is an decrease of \$0.05 million from the 2014/15 year. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes which are non-recurrent and capital contributions from other sources. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year. In reality Victorian Councils have an expectation that capital grants will be made available from the state on an ongoing basis.

4.2 Income

Income Types	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Rates and charges	4.2.1	22,281	23,564	1,283
Statutory fees and fines	4.2.2	405	410	5
User fees	4.2.3	5,404	5,537	133
Contributions - cash	4.2.4	430	1,633	1,203
Grants - operating	4.2.5	9,394	9,314	(80)
Grants - capital	4.2.6	4,775	4,576	(199)
Net gain on sale of assets	4.2.7	(111)	(57)	54
Other income	4.2.8	2,448	2,590	142
Total income		45,026	47,567	2,541



Source: Appendix A



4.2.1 Rates and charges (\$1.34 million increase)

It is proposed that general rate income be increased by 5% or \$1.34 million over 2014/15 to \$23.56 million. Of the 5% increase, 1% will contribute to the funding of the Council's Infrastructure gap, 4% will go toward maintaining service levels and meeting the cost of general operations, and capital works. This increase in rates is in line with our Strategic Resource Plan and continues with the Council's plans to keep rate rises to level that can be afforded within the community. As of 2016-17 the State Government will be introducing a rate capping policy that is expected to restrict rate rises in line with CPI only, however the exact policy is currently under development and the details are not expected to be known until later in 2015. Supplementary rates have been budgeted at \$0.10 million which is the same as for 2014/15.

Garbage costs have not increased to the same extent as they have in previous years which reflects the fact that current regulations and EPA charges are now adequately provided for. As a result the Garbage rates have increased by 6.0% in total. Residential charges for a 240 Litre bin (will be \$348)

which is an increase of 3.7% and for a 120 litre bin (will be \$213) which is a 3.8% increase. Charges to commercial operators have also increased by 3.85% and other councils by 3.8%.

Section 9. "Rating Information" includes a more detailed analysis of the rates and charges to be levied for 2015/16. Information on rates and charges specifically required by the Regulations is included in Appendix B.

4.2.2 Statutory fees and fines (\$0.05 million increase)

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal and building 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 slightly by 1.2% or \$0.05 million compared to 2014/15. This increase is largely due to increases in the expected building fees which have begun to rise again following a number of years of trending downwards.

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

4.2.3 User fees (\$0.29 million decrease)

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. User charges are projected to decrease by only 0.52% or \$0.29 million over 2014/15. The main area contributing to the decrease is that the caravan park will be leased out with no further user charges to be collected.

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

4.2.4 Contributions - cash (\$1.20 million increase)

Contributions relate to monies paid by developers in regard to infrastructure developments in accordance with planning permits issued for property development, and in 2015/16 also includes a significant amount \$1.0 million, relating to fund raising/donations for the construction of the Horsham Town Hall. These were originally expected to be raised during 2014-15 however due to delays in the construction timelines these funds are not expected to be recognised until 2015-16.

4.2.5 Grants - operating (\$1.47 million increase)

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers and contributions from other parties towards property development costs. Overall, the level of operating grants has increased by 18.7% or \$1.47 million compared to 2014/15, all largely in the non-recurrent area due to a couple of significant projects.

The first of these is \$0.90 million for the upgrade of the Coughlin Park clubrooms which is a project that is being auspiced by Council but is not a Council asset and hence the revenue is not a capital receipt. The second is \$0.50 million for the grants for the CBD Revitalisation works. These works may involve some degree of capital expenditure but the exact works are not yet known and most will relate to the under-grounding of electricity supply for which Council does not own the assets.

Recurrent operating grant funding reflects expected changes in demand for these services and the lack of adequate indexation in some grants. The decrease in Victoria Grants Commission funding of \$0.11 million reflects the one-off adjustment received in 2014-15 that related to the 2013-14 year. No such adjustment is expected for 2014-15 due to the federal governments procedural changes with these grants. Funding reduction for the General Other Community Services reflects new arrangements with how Emergency Management has been funded and this grant has now been treated as non-recurrent. New recurrent grant for Halls is for the new Town Hall and Performing Arts Centre. These funds were previously included under Cultural Centre Activities.

Significant movements in operating grant funding are summarised in the table below:

Operating Grant Funding Type and Source	2014/15 \$'000	2015/16 \$'000	\$'000
Recurrent - Commonwealth Government			
Grants Commission - General allocation	3,707	3,654	(53)
Grants Commission - Road Const. & Maint.	2,100	2,039	(61)
Recurrent - State Government			
Art Gallery	116	116	
Cultural Centre Activities	216	183	(33)
General Other Community Services	279	156	(123)
Halls		90	90
Home and Community Care Services	905	974	68
Lakes and Beaches	6		(6)
Maternal and Child Services	315	308	(7)
Preventative Services	33	35	2
School Crossing Supervision	24	24	1
Street Beautification, Signage and Lighting	53	50	(3)
Total recurrent grants	7,752	7,629	(123)
Non-recurrent - Commonwealth Government			
Economic & Planning - Mgt & Admin	8		(8)
Non-recurrent - State Government			
General Other Community Services	30	120	90
Halls		15	15
Road Construction & Maintenance	25	25	
Sports Complexes	30	935	905
Street Beautification, Signage and Lighting		500	500
Town Planning		90	90
Total non-recurrent grants	93	1,685	1,593
Total grants operating	7,844	9,314	1,469

4.2.6 Grants - capital (\$1.20 million decrease)

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall the level of capital grants has decreased by 20.8% or \$1.20 million compared to 2014/15 due mainly to non-recurrent funding received for the Town Hall project.

Section 6. "Analysis of Capital Budget" includes a more detailed analysis of the grants and contributions expected to be received during the 2015/16 year.

Capital grants are further classified in the Financial Statements in Appendix A according to whether they are received each year (recurrent) or received on a once-off or short term basis (non-recurrent).

Significant movements in capital grant funding are summarised in the table below:

Capital Grant Funding Type and Source	Forecast	Budget	Variance
	Actual 2014/15 \$'000	2015/16 \$'000	\$'000
Recurrent - Commonwealth Government			
Roads to Recovery	1,003	1,991	988
Recurrent - State Government			
Country roads and bridges	1,000	1,000	
Total recurrent grants	2,003	2,991	988
Non-recurrent - Commonwealth Government			
Buildings	1,226		(1,226)
Non-recurrent - State Government			
Buildings	1,576	680	(896)
Other structures	760	330	(430)
Other land improvements	210		(210)
Plant & Equipment		125	125
Roadworks	150	450	300
Total non-recurrent grants	3,772	1,585	(2,187)
Total Grants	5,775	4,576	(1,199)

4.2.7 Net loss on sale of assets (\$0.05 million decrease)

Net loss on the sale of Council assets is forecast to be \$0.57 million for 2015/16 and relate mainly to the planned cyclical replacement of part of the plant and vehicle fleet (\$1.88 million) and sale of other minor assets.

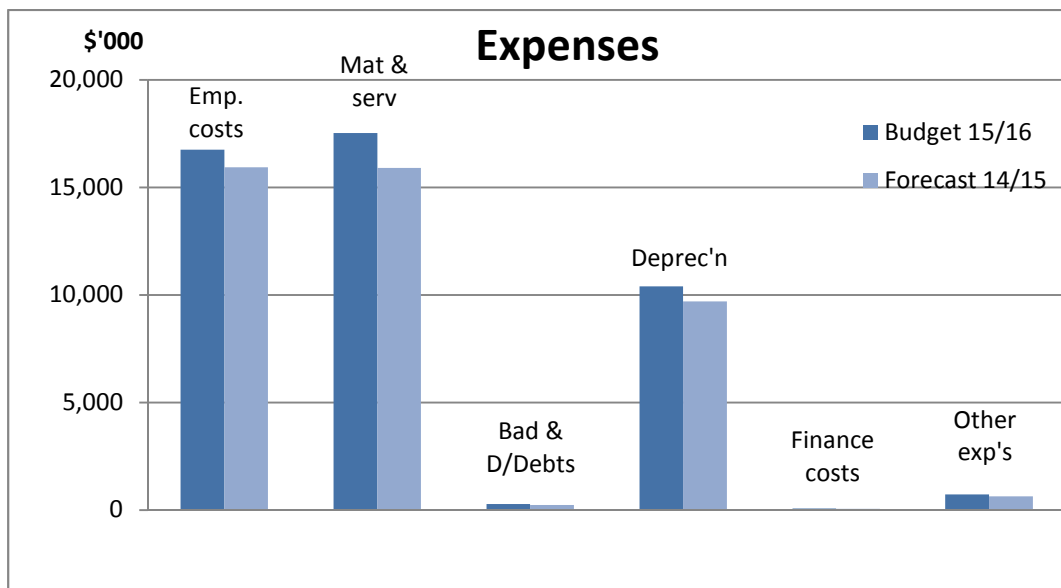
4.2.8 Other income (\$0.14 million increase)

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

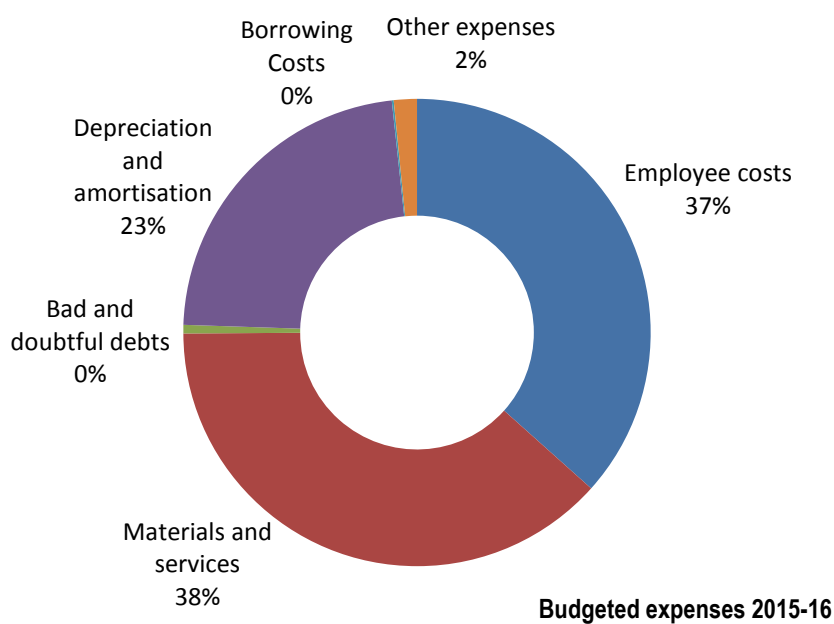
Other income is forecast to increase by 5.8% or \$0.14 million compared to 2014/15. Significant items in this area include reductions of \$0.16 million re the property sales income from industrial estates and reductions in income for Vicroads sub-contracted works.

4.3 Expenses

Expense Types	Ref	Forecast	Budget	Variance
		Actual 2014/15 \$'000	2015/16 \$'000	
Employee costs	4.3.1	15,927	16,745	818
Materials and services	4.3.2	15,909	17,529	1,620
Bad and doubtful debts	4.3.3	230	269	39
Depreciation and amortisation	4.3.4	9,695	10,396	701
Borrowing Costs	4.3.5	48	63	15
Other expenses	4.3.6	640	727	87
Total expenses		42,449	45,729	3,280



Source: Appendix A



4.3.1 Employee costs (\$0.82 million 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 5.1% or \$0.81 million compared to 2014/15. The increase can be broken down as follows:

- The Enterprise Bargaining Agreement has provided a wage increase of 3.5%
- Band increases account for approximately another 0.5%
- Balance are staffing increases associated with the Horsham Town Hall and Performing Arts Centre: Technical Support (1.0 FTE), Box Office / Marketing (1.0 FTE), Front of House Duty Officer (0.8 FTE – 10 months of the year only) and Administration (0.50 FTE for 8 months of the year only).

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

Department	Budget	Permanent	Comprises	
	2015/16	Full Time	Permanent	Casual
	\$'000	\$'000	\$'000	\$'000
Community Services	3,897	1,681	2216	
Corporate Services	3,020	2,581	439	
Planning and Economic Services	2,076	1,866	210	
Technical Services	8,632	8,494	138	
Total (Incl. Capitalised Salaries)	17,625	14,622	3,003	

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

Department	Budget	Permanent	Comprises	
	FTE	Full Time	Permanent	Casual
Community Services	40	15	25	
Corporate Services	29	25	4	
Planning and Economic Services	22	18	4	
Technical Services	99	97	2	
Total (Incl. Capitalised Salaries)	190	155	35	

4.3.2 Materials and services (\$1.64 million increase)

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 increase by 10.3% or \$1.64 million compared to 2014/15.

Material & Services in 2015-16 include a one-off abnormal item of \$1.45 million for the redevelopment of the clubrooms at Coughlin Park. This is a project where Council has auspiced the grant and is managing the funds. However as the asset is not a Council asset the expenditure is of an operational nature and hence is reflected in the materials and services figure. Materials & Services adjusted for Coughlin park would have increased by \$0.19 million or 0.6% reflecting Council's approach within this year's budget to contain operational expenditure increases. Significant increases in this area for 2015-16 include additional use of external contractors in the Building Regulation department and the additional operational costs associated with the Horsham Town Hall and Performing Arts Centre.

4.3.3 Bad and doubtful debts (\$0.04 million increase)

Bad and doubtful debts is projected to increase by \$0.02 million compared to 2014/15 due mainly to an anticipated increase in parking fine and animal fine debtors written off during the year.

4.3.4 Depreciation and amortisation (\$0.70 million decrease)

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. Refer to section 6. 'Analysis of Capital Budget' for a more detailed analysis of Council's capital works program for the 2015/16 year.

4.3.5 Borrowing costs (\$0.02 million increase)

Borrowing costs relate to interest charged by financial institutions on funds borrowed in relation to the 2015-16 Capitals Works Plan.

4.3.6 Other expenses (\$0.09 million increase)

Other expenses relate to audit fees, mayoral allowances and operating lease rentals. Other expenses are forecast to increase by 13.6% or \$0.09 million compared to 2014/15, largely due to expected rises in audit fees associated with new legislative requirements and increases to operating lease rentals.

5. Analysis of budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2015/16 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

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

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

5.1 Budgeted cash flow statement

	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Cash flows from operating activities	5.1.1			
<i>Receipts</i>				
Rates and charges		22,206	23,489	1,283
User fees and fines		5,379	5,517	138
Grants - operating		8,994	8,914	(80)
Grants - capital		5,275	5,076	(199)
Interest		500	265	(235)
Other receipts		4,798	5,140	342
		47,152	48,401	1,249
<i>Payments</i>				
Employee costs		(15,227)	(16,045)	(818)
Other payments		(16,784)	(19,457)	(2,673)
		(32,011)	(35,502)	(3,491)
Net cash provided by operating activities		15,141	12,899	(2,242)
Cash flows from investing activities	5.1.2			
Proceeds from sales of property, infrastructure, plant & equip		565	200	(365)
Payments for property, infrastructure, plant and equipment		(19,436)	(18,484)	952
Net cash used in investing activities		(18,871)	(18,284)	587
Cash flows from financing activities	5.1.3			
Finance costs		(230)	(269)	(39)
Proceeds from borrowings		(564)	(467)	97
Repayment of borrowings		830	3,995	3,165
Net cash used in financing activities		36	3,259	3,223
Net decrease in cash and cash equivalents		(3,694)	(2,126)	1,568
Cash and cash equivalents at the beg of the year		22,195	18,501	(3,694)
Cash and cash equivalents at end of the year	5.1.4	18,501	16,375	(2,126)

Source: Appendix A

5.1.1 Operating activities (\$2.24 million decrease)

The reduction in cash inflows from operating activities of \$2.24 million results from increases in receipts of \$1.25 million and increases in payments \$3.49 million.

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	2,577	1,838	(739)
Depreciation	9,695	10,396	701
Loss (gain) on sale of assets	(111)	(57)	54
Net movement in current assets and liabilities	2,980	722	(2,258)
Cash flows available from operating activities	15,141	12,899	(2,242)

5.1.2 Investing activities (\$0.59 million decrease)

There is a decrease in payments for investing activities for 2015-16 of \$0.95 million which reflects a similar level of capital works for 2015-16 in comparison to 2014-15. This is in part due to the carry forward of \$5.99 million of capital items from 2014-15 in to 2015-16, with the largest portion of this for the Horsham Town Hall and Performing Arts Centre \$4.48 million.

5.1.3 Financing activities (\$3.22 million increase)

For 2015/16 the total of principal repayments is \$0.47 million and finance charges is \$0.27 million with additional borrowings of \$3.99 million. This year will see the first year of borrowings from the MAV Funding Vehicle which will see Council take out interest only loans under the conditions of these arrangements. There will be approximately a 0.5% to 1.0% savings in financing costs under this arrangement but council will transfer appropriate cash to a capital reserve to meet the loan redemption at the finalisation of the term. For 2015-16 the amount transferred to reserve is \$0.18 million.

5.1.4 Cash and cash equivalents at end of the year (\$2.13 million decrease)

Overall, total cash and investments is forecast to decrease by \$2.13 million to \$16.37 million as at 30 June 2016, reflecting Council's funding some of this year's capital works program from cash reserves. This is consistent with Council's Strategic Resource Plan (see Section 8), which forecasts a significant reduction in the cash position following the completion of the Horsham Town Hall and performing Arts Centre and the new waste management cells at the Doon landfill.

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 \$16.37 million. Council has always taken a strong stance to maintain cash backed reserves with the exception of the Industrial Estates Reserve. The analysis of the unrestricted cash position is depicted in the following table:

	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Total cash and investments		18,500	16,374	(2,126)
Financial Assets		0	0	
Restricted cash and investments				0
- Statutory reserves	5.2.1	(157)	(157)	0
- Cash held to carry forward capital works	5.2.2	(1,077)	0	1,077
- Trust Funds and Deposits		(700)	(687)	13
Unrestricted cash and investments	5.2.3	16,566	15,530	(1,036)
- Discretionary cash reserves	5.2.4	(5,690)	(6,179)	(489)
Unrestricted cash adjusted for discretionary reserves	5.2.5	10,876	9,351	(1,525)

5.2.1 Statutory reserves (\$0.16 million)

These funds must be applied for specified statutory purposes in accordance with various legislative requirements. While these funds earn interest revenues for Council, the funds are not available for other purposes.

5.2.2 Cash held to fund carry forward capital works (\$1.08 million)

An amount of \$1.08 million is forecast to be held at 30 June 2015 to fund capital works budgeted but not completed in the 2014/15 financial year. Section 6.2 contains further details on capital works funding. There is no amount shown as cash held to fund carry forward works at 30 June 2015, as it is expected that the capital works budget in the 2015/16 financial year will be fully completed.

5.2.3 Unrestricted cash and investments (\$15.53 million)

The amount shown here is in accordance with the definition of unrestricted cash included in Section 3 of the Regulations. These funds are free of statutory obligations and cash used to fund capital works expenditure from the previous financial year.

5.2.4 Discretionary cash reserves (\$6.18 million)

These funds are shown as discretionary cash backed 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. During the 2015/16 year \$5.64 million is budgeted to be transferred to and \$7.18 million from Discretionary Reserves. The decisions about future use of these funds has been reflected in Council's Strategic Resource Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan. (Section 5.2.6 below describes the purpose of each reserve in detail)

5.2.5 Unrestricted cash adjusted for discretionary reserves (\$5.98 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.

5.2.6 Purposes for reserves

Although not restricted by statutory purpose, Council has made decisions regarding the future use of Reserve funds as described below. Unless there is a Council resolution these funds should be used for these earmarked purposes:

CBD and Car Park Development Reserve (30 Jun 16 Balance \$1.18 million)

This reserve is funded mostly by the annual transfer of the profit in the operation of council's parking meters. Contributions from developers in lieu of car parking spaces are also transferred to this reserve. Parking meters fines generally cover the cost of employing parking officers. The account is

maintained to develop car parking in the CBD; to purchase new and replacement meters; and has been to generally develop the CBD area with major road-works and improvements. The rationale for the reserve is that the shopping public who contribute through the parking meters see their contributions going to improve the CBD area where they have an interest, regardless of whether they are residents of Horsham. Council has limited expenditure from this reserve since 2012 to provide for any investment that may be required as a consequence on the new Performing Arts Centre's impact on parking.

Wimmera Business Centre Reserve (30 Jun 16 Balance \$0.06 million)

This reserve was established in 2011 to hold any annual operating surpluses generated by the Wimmera Business Centre. These can be utilised to offset any future deficits or applied to works that benefit the Centre's operations as approved by their Committee of Management.

Information Technology Reserve (30 Jun 16 Balance \$0.19 million)

The Information Technology reserve is held to allow purchasing of computer related hardware items and related software and IT Initiatives. Any under expenditure in the computer area annually is placed in this reserve and is held to be expended on forecast or unexpected expenditure in the IT area during any particular year.

Plant Replacement Reserve (30 Jun 16 Balance \$1.36 million)

This reserve is maintained in conjunction with the plant operating account to fund Council's purchases of replacement plant and equipment. Plant and equipment are charged out on an hourly rate to council operations and the income from this activity is transferred to the plant operating account. General maintenance and operating expenditure on plant is debited to that account and the net profit or surplus on an annual basis is transferred to this reserve for expenditure on purchases of plant and equipment.

The rationale for this account is that often the purchases of plant equipment are unevenly spread across a number of years, and by maintaining this reserve, it allows Council to ensure that there is always a sum of money available to purchase plant when required and that the uneven spread of expenditure has no effect on the annual budget. This account is dependent upon plant operating charge-out rates being matched to the plant operating costs and the annualised cost of replacement of plant. An ongoing five-year plant program is prepared in Council's Fleet Management Program which clearly shows that this reserve account does not fall in value in the long term

Waste Management Reserve (30 Jun 16 Balance \$0.26 million)

The waste management reserve is created to provide a sum of money to rehabilitate landfills at the end of their useful life and to provide funds for other major capital expenditure in the waste management area. The account is mainly utilised for the continued expansion and compliance of the regional landfill at Dooen. Given the limited funds available and the increasing costs of waste management, this account from time to time is utilised to fund other waste management capital works. It is important in the long term, not to overdraw this account to the detriment of the establishment or expansion of the landfill and that processes are put in place to ensure that there is sufficient monies in the waste management reserve to meet the obligations at that time.

Contingency Reserve (30 Jun 16 Balance \$0.15 million)

With the introduction of Council elections every four years and their significant cost, Council allocates an annual sum into this reserve to spread this cost.

Wimmera Regional Library Corporation Asset Replacement Reserve (30 Jun 16 Balance \$0.05 million)

The Wimmera Regional Library Corporation has moved responsibility for asset replacement requirements to each member Council to provide funds at the point which assets need to be replaced. Council budgets for the replacement of these assets using the reserve system.

Major Capital Projects Reserve (30 Jun 16 Balance \$0.05 million)

This reserve is to provide for future asset replacements for major strategic projects. The balance previously related to the Horsham Caravan Park which has now been commercially leased. Part of the balance relates to funds for the new Children's Hub.

Town Hall Development Reserve (30 Jun 16 Balance \$0.00 million)

In 2010/2011 to 2012/2013 Council have allocated each year 1% of the rate rise to be applied to the Town Hall Redevelopment and future operational costs. No further funds will be transferred in to this reserve as the rate increases will now be utilised to fund the ongoing financing costs of borrowings for

the Horsham Town Hall project. All remaining balances in this reserve will be utilised in 2014/15 to fund the capital works program for the Horsham Town Hall and Performing Arts Centre.

Infrastructure Gap Reserve (30 Jun 16 Balance \$0.00 million)

Council's Asset Management Plan, through the MAV's STEP program has identified a significant infrastructure renewal funding gap. One of the strategies to address this gap has been to levy an additional percentage rate rise in its budget which is then specifically targeted to fund asset renewal on identified priority Council assets. This process began in 2007/2008 when a 0.5% rate rise was set. A further 1.5% was set the following year and then an additional 2% annual rate rise to 2011/2012, 1% in 2012/13, 2013/14, 2014/15 and 2015/16. These funds are placed in this reserve and the total funds raised are to be expended within the financial year on asset renewal to improve the overall condition of Council's asset stocks.

Recreation Contribution Reserve Account (30 Jun 16 Balance \$0.16 million)

The recreation contribution reserve is comprised mainly of developer contributions in lieu of land, when subdividing residential areas. There is a statutory requirement that any developers contributions to this fund be spent on capital works in relation to purchase of recreation land or development of recreation land.

Road Construction Reserve (30 Jun 16 Balance \$0.03 million)

This reserve is maintained with contributions from developers of rural residential subdivisions. The intention of the reserve is that monies contributed by developers will be expended on roads adjoining the rural residential subdivision.

Commercial Properties (Firebrace Street) Reserve (30 Jun 16 Balance \$0.48 million)

Council owns commercial properties in Firebrace Street which were the former Shire of Wimmera Offices. In association with our appointed real estate agent, the Council regularly reviews the rental income and has determined that any increase rental income that resulted should be placed in a reserve. The long term intention of this reserve is to build up sufficient funds to make significant improvements to Council's commercial properties in Firebrace Street.

Aquatic Centre Reserve (30 Jun 16 Balance \$0.37 million)

This reserve has been established to set aside funds to meet future asset renewal requirements at the Centre in accord with its Business Plan.

Industrial Estate Reserve (30 Jun 16 Balance \$4.10 million total - \$1.26 million cash backed)

The industrial estate reserve comprises cash, debtors and the value of both undeveloped and developed land. All costs in relation to purchase of undeveloped land and the development of land into industrial lots are paid from this reserve and the proceeds of the sale or lease of this land to developers is returned to the reserve, together with any government grants which may be attracted for development of industrial estates.

Loan Fund Reserves (30 Jun 16 Balance \$0.34 million)

Funds of \$162,162 held in this reserve are to assist offset of repayments for projected borrowings for major projects in the next 1-2 years. Council has identified this reserve in the mix of funds to complete the Town Hall Project. Other balances to this reserve are sinking fund instalments for the interest only loans now been sourced through the MAV Funding Vehicle.

Aerodrome Reserve (30 Jun 16 Balance \$0.09 million)

This reserve was created to provide for the large resealing program at the aerodrome. The reserve is also used to accumulate any landing fees and property lease fees and the funds in the reserve are used for development works at the aerodrome.

Regional Livestock Exchange Reserve (30 Jun 16 Balance \$0.10 million)

The regional livestock exchange reserve was created by the former City of Horsham to accumulate funds towards the redevelopment of the saleyards. This reserve has been used in the construction of the new livestock exchange at Burnt Creek and the clean-up of the old City Gardens site. The sums accumulated in the reserve are now retained to provide for capital developments which may occur at the livestock exchange and also to commence a replacement and refurbishment fund to be accumulated over future years.

Drainage Head-works Reserve (30 Jun 16 Balance \$0.13 million)

This reserve is funded by developer contributions in consideration of the amount of drainage run off land that they cause as a result of development, and are a contribution to the existing and future stormwater drainage head-works of the municipality. The funds of this reserve are expended on major drainage head-works.

Wimmera Intermodal Freight Terminal (WIFT) (30 Jun 16 Balance \$0.22 million)

This new reserve has been established to meet programmed asset renewal commitments as approved by the Committee of Management for the WIFT.

Unfunded Superannuation Reserve (30 Jun 16 Balance \$0.40 million)

This reserve has been created to hold funds for possible future contributions towards Councils unfunded superannuation liabilities.

Long Service Leave Provision (30 Jun 16 Balance \$3.25 million)

This is a statutory reserve maintained to fund the long service leave entitlements accrued by Council employees.

Annual and Other Leave Provision (30 Jun 16 Balance \$1.67 million)

Annual leave and other leave accrued is shown as a liability in the balance sheet for the accrued annual leave of employees. While there is no statutory requirement for local government to fund this provision, Council allocate an annual sum to ensure this liability is funded.

Quarry Restoration Provision (30 Jun 16 Balance \$0.14 million)

This provision is maintained to restore Council operated quarries. A royalty on each tonne of material is collected by Council and transferred to the reserve. Money should only be transferred out of this provision for the restoration of quarries or immediately adjacent roads. The level of provision held should closely equate to the level of restoration that will be required. \$34,000 has been allocated for restoration works this year.

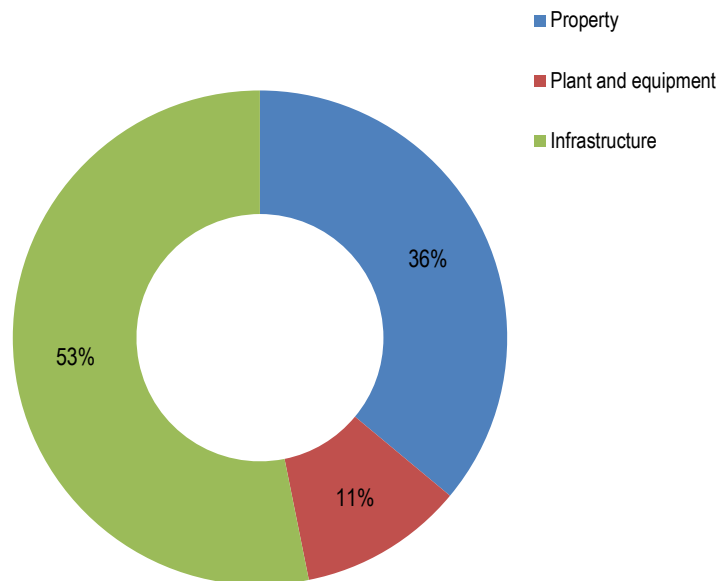
6. Analysis of capital budget

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

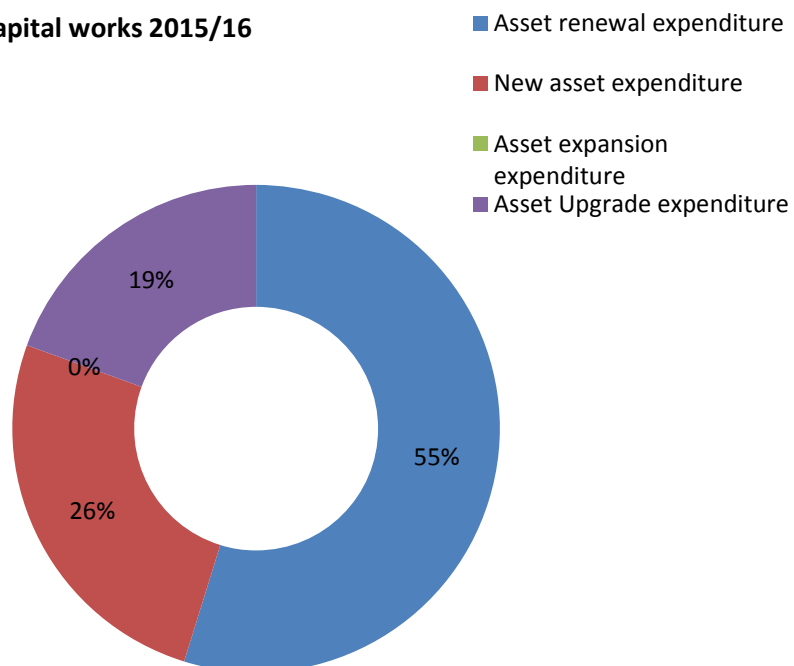
6.1 Capital works expenditure

Capital Works Areas	Ref	Forecast		Variance
		Actual 2014/15 \$'000	Budget 2015/16 \$'000	
Works carried forward	6.1.1			
Property				
Buildings		4,130	4,725	595
Total property		4,130	4,725	595
Plant and equipment				
Computers and telecommunications			100	100
Infrastructure				
Roads			300	300
Drainage		40	300	260
Rec, leisure and community facilities		363	25	(338)
Waste Management			505	505
Off street car parks		22		(22)
Other infrastructure		100	22	(78)
Total infrastructure		525	1,152	627
Total works carried forward		4,655	5,977	1,322
New works				
Property	6.1.2			
Buildings		4,360	2,224	(2,136)
Land		70	0	(70)
Total property		4,430	2,224	(2,206)
Plant and equipment	6.1.3			
Plant, machinery and equipment		2,239	1,881	(358)
Computers and telecommunications		139	103	(36)
Library books				
Total plant and equipment		2,378	1,984	(394)
Infrastructure	6.1.4			
Roads		4,659	6,135	1,476
Bridges		500	390	(110)
Footpaths and cycleways		375	400	25
Drainage		160	100	(60)
Rec, leisure and community facilities		122	768	646
Waste management		645	1,085	
Parks, open space and streetscapes		48	30	(18)
Aerodromes		88	0	
Off street car parks		50	17	(33)
Other infrastructure		1,658	174	(1,484)
Total infrastructure		8,305	9,099	442
Total new works		15,113	13,307	(2,158)
Total capital works expenditure		19,768	19,284	(836)
Represented by:				
Asset renewal expenditure	6.1.5	9,875	10,562	(133)
New asset expenditure	6.1.5	5,105	4,972	687
Asset expansion expenditure	6.1.5	0	0	0
Asset Upgrade expenditure	6.1.5	4,788	3,750	(1,038)
Total capital works expenditure		19,768	19,284	(484)

Budgeted capital works 2015/16



Budgeted capital works 2015/16



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

6.1.1 Carried forward works (\$5.98 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 2014/15 year it is forecast that \$5.98 million of capital works will be incomplete and be carried forward into the 2015/16 year. The more significant projects include the Horsham Town Hall (\$4.48 million), WIFT Precinct works (\$0.60 million), Renewable Energy Boiler at the Aquatic Centre (\$0.25 million) and the Dooen landfill (\$0.50 million).

6.1.2 Property (\$2.22 million)

The property class comprises buildings and building improvements including community facilities, municipal offices, sports facilities and pavilions.

For the 2015/16 year, \$2.22 million will be expended on building and building improvement projects. The more significant projects include \$0.84 million on the Horsham North Children's Hub, \$0.42 million for a range of works on Halls, \$0.10 million for some minor refurbishment works at the Civic Centre, City Oval range of works \$0.07 million, Other Sport & Rec \$0.12 million and \$0.18 million on a range of other council buildings.

6.1.3 Plant and equipment (\$1.98 million)

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

For the 2015/16 year, \$1.98 million will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$1.88 million) and upgrade and replacement of information technology (\$0.10 million).

6.1.4 Infrastructure (\$9.09 million)

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

For the 2015/16 year, \$6.13 million will be expended on road projects. The more significant projects include \$3.09 million on Rural Roads construction, rehabilitation and resheeting, \$1.59 million on Urban Road Construction and \$1.0 million on Country Roads and Bridges program.

Other items include \$1.09 million on new putrescible and hard waste cells at the Dooen landfill, \$0.39 million will be expended on various bridge works, \$0.77 million on Rec, Leisure and Community Facilities which includes \$0.18 million for a new wet deck on the outdoor pool and \$0.45 million for upgrades to Apex Island.

6.1.5 Asset renewal (\$10.56 million), new assets (\$4.97 million) and upgrade (\$3.75 million)

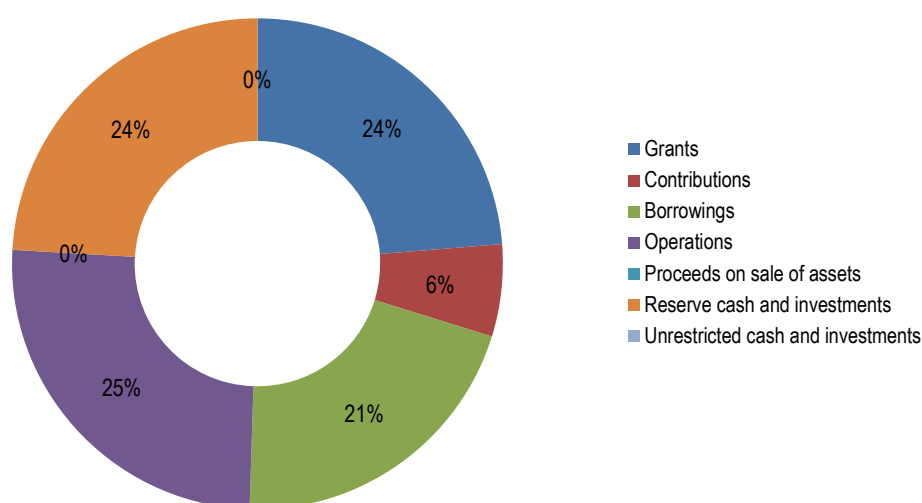
A distinction is made between expenditure on new assets, asset renewal and upgrade. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have any element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

The major projects included in the above categories, which constitute expenditure on new assets, are the new components of the Horsham Town Hall project (largely the Performing Arts Centre component) (\$1.34 million), the Horsham North Children's Hub (\$0.84 million), New Plant and Equipment (\$0.61 million) and some new drainage and road works at the Wimmera Intermodal Freight Terminal (\$0.30 million). The remaining capital expenditure represents renewals and upgrades of existing assets.

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		4,000	425	(3,575)
Contributions			1,000	1,000
Borrowings			3,475	3,475
Council cash				
- operations		633	25	(608)
- proceeds on sale of assets				0
- reserve cash and investments		22	1,052	1,030
- unrestricted cash and investments				0
Total works carried forward	6.2.1	4,655	5,977	1,322
New works				
Current year funding				
Grants	6.2.2	5,790	4,150	(1,640)
Contributions		266	170	(96)
Borrowings		830	520	(310)
Council cash				
- operations	6.2.3	4,366	4,871	505
- proceeds on sale of assets	6.2.4	365	263	(102)
- reserve cash and investments	6.2.5	3,496	3,333	(163)
- unrestricted cash and investments	6.2.6			0
Total new works		15,113	13,307	(1,806)
Total funding sources		19,768	19,284	(484)

Budgeted total funding sources 2015/16



Source: Appendix A

6.2.1 Carried forward works (\$5.98 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 2014/15 year it is forecast that \$5.98 million of capital works will be incomplete and be carried forward into the 2015/16 year. The more significant funding includes \$3.47 million in loans and \$1.00 million in contributions for the Horsham Town Hall, and \$0.50 million from Reserves for the Dooen landfill.

6.2.2 Grants & Contributions (\$4.15 million)

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program, contributions come from developers or other contributors to the capital works program. Significant grants and contributions are budgeted to be received for Country Roads and Bridges (\$1.00 million), Roads to Recovery (\$1.99 million), \$0.45 million for WIFT Precinct Drainage works, Horsham North Children's Hub \$0.42 million) and \$0.33 million for Upgrades to Apex Island infrastructure.

6.2.3 Council cash - operations (\$4.87 million)

Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$4.87 million will be generated from operations to fund the 2015/16 capital works program which is an increase of \$0.50 million or 11.6% from the 2014-15 forecast.

6.2.4 Council cash - proceeds from sale of assets (\$0.26 million)

Proceeds from sale of assets include motor vehicle sales in accordance with Council's fleet renewal policy of \$0.26 million.

6.2.5 Council cash - reserve cash and investments (\$3.33 million)

Council has significant cash reserves, which it is currently using to fund its annual capital works program. The reserves include monies set aside for specific purposes such as the Dooen Landfill (\$1.03 million), Plant & Equipment (\$1.68 million) and various other specified projects such as for parking, industrial estates, and sundry equipment.

7. Analysis of budgeted financial position

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

7.1 Budgeted balance sheet

	Ref	Forecast		Variance
		Actual 2015 \$'000	Budget 2016 \$'000	
Current assets	7.1.1			
Cash and cash equivalents		18,500	16,374	(2,126)
Trade and other receivables		4,170	3,125	(1,045)
Financial assets		0	0	0
Other assets		1,680	1,570	(110)
Total current assets		24,350	21,069	(3,281)
Non-current assets	7.1.1			
Trade and other receivables		259	180	(79)
Property, infrastructure, plant and equipment		435,159	451,611	16,452
Total non-current assets		435,418	451,791	16,373
Total assets		459,768	472,860	13,092
Current liabilities	7.1.2			
Trade and other payables		6,573	3,764	(2,809)
Trust funds and deposits		654	687	33
Interest-bearing loans and borrowings		467	438	(29)
Provisions		4,984	4,734	(250)
Total current liabilities		12,678	9,623	(3,055)
Non-current liabilities	7.1.2			
Interest-bearing loans and borrowings		3,285	6,842	3,557
Provisions		3,449	4,202	753
Total non-current liabilities		6,734	11,044	4,310
Total liabilities		19,412	20,667	1,255
Net assets		440,356	452,193	14,347
Equity	7.1.4			
Accumulated surplus		222,915	226,880	3,965
Asset revaluation reserve		205,609	215,609	10,000
Other reserves		11,832	9,704	(2,128)
Total equity		440,356	452,193	11,837

Source: Appendix A

7.1.1 Current Assets (\$3.28 million decrease) and Non-Current Assets (\$16.37 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 decrease by \$2.13 million during the year mainly to fund the capital works program.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are expected to decrease by \$1.05 million. Other assets includes items such as inventories or stocks held for sale or consumption in Council's services.

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 (\$19.28 million of new, upgraded and renewed assets), depreciation of assets (\$10.39 million), the sale through sale of property, plant and equipment (\$0.26 million) and an increase associated with the revaluation of land and buildings during 2015-16.

7.1.2 Current Liabilities (\$3.05 million decrease) and Non-Current Liabilities (\$4.31 million increase)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to decrease by \$2.81 million due to finalising some major capital works projects.

Provisions include accrued long service leave, annual leave, rostered days off owing to employees. Employee and quarry & landfill restorations. Employee entitlements are budgeted to decrease by \$0.25 million.

Interest-bearing loans and borrowings are borrowings of Council. Council is budgeting to repay loan principal of \$0.47 million over the year but will also be taking out new loans of \$3.99 million during the year. Further information on borrowings is shown under section 10.1.

7.1.3 Working Capital (\$0.23 million decrease)

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.

	Forecast		
	Actual 2015 \$'000	Budget 2016 \$'000	Variance \$'000
Current assets	24,350	21,069	3,281
Current liabilities	12,678	9,623	3,055
Working capital	11,672	11,446	226
Restricted cash and investment current assets			
- Statutory reserves	(157)	(157)	0
- Cash held to carry forward capital works	(1,077)	0	(1,077)
- Trust Funds and Deposits	(700)	(687)	(13)
Unrestricted working capital	9,738	10,602	(864)

In addition to the restricted cash shown above, Council is also projected to hold \$9.55 million in discretionary reserves at 30 June 2016. Although not restricted by 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 as defined in Section 5.2.5.

7.1.4 Equity (\$11.84 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 balance of \$226.88 million reflects the accumulated surplus for the year plus 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) and the asset revaluations for the year.

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:

- Trade creditors to be based on total capital and operating expenditure. Payment cycle is 30 days
- Employee entitlements to be increased by 4%
- Repayment of loan principal to be \$0.47 million
- Total capital expenditure to be \$19.28 million
- A total of \$4.38 million to be transferred from reserves to accumulated surplus, representing the internal funding of the capital works program for the 2015/16 year
- \$1.20 million transferred from reserves for other non-capital works ie upgrading underground street lighting and landfill rehabilitation works.
- New borrowings of \$3.99 million to be drawn down.

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.

Council has prepared a Strategic Resource Plan (SRP) for the four years 2015/16 to 2018/19 as part of its ongoing financial planning to assist in adopting a budget within a longer term framework. The SRP takes the strategic objectives and strategies as specified in the Council Plan and expresses them in financial terms for the next four years.

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

- Maintain existing range and level of service provision
- Maintain a strong cash position ensuring Council remains financially sustainable in the longterm
- Trend towards an underlying operating surplus
- Maintain debt levels below prudential guidelines
- Continue to pursue recurrent grant funding for strategic capital funds from state and federal governments
- Provide a rate increase that establishes a sustainable funding level
- Increasing capital funding for asset renewal and ensure that critical renewal items are funded annually
- 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.

8.2 Financial resources

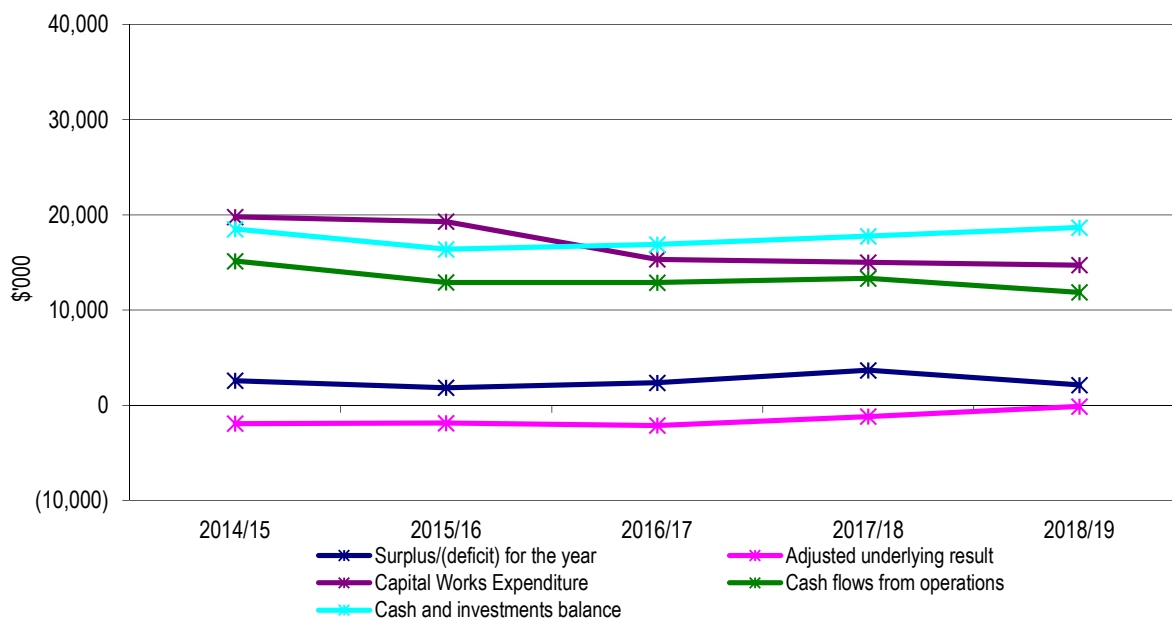
The following table summarises the key financial results for the next four years as set out in the SRP for years 2015/16 to 2018/19. Appendix A includes a more detailed analysis of the financial resources to be used over the four year period.

Indicator	Forecast	Budget	Strategic Resource Plan			Trend
	Actual		Projections			
	2014/15	2015/16	2016/17	2017/18	2018/19	+/-
	\$'000	\$'000	\$'000	\$'000	\$'000	
Surplus/(deficit) for the year	2,577	1,838	2,358	3,667	2,124	-
Adjusted underlying result	(1,925)	(1,880)	(2,118)	(1,181)	(132)	+
Cash and investments balance	18,500	16,374	16,875	17,751	18,665	+
Cash flows from operations	15,141	12,899	12,884	13,321	11,863	-
Capital works expenditure	19,768	19,284	15,315	15,005	14,716	-

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 SRP are as follows:

- Financial sustainability (section 5)** - Cash and investments is forecast to increase by \$2.29 million over the four year period from \$16.37 million to \$18.66 million, which indicates a balanced budget on a cash basis in each year plus accumulation of additional reserve funds.
- Rating levels (section 9)** – Modest rate increases are forecast over the four years of 3.5% each year. This is on the assumption that under the State Governments new Rate Capping policy Council will have a rate increase equal to CPI of 2.5% plus still be able to accumulate a further 1% for infrastructure renewal.
- Service delivery strategy (section 10)** – Service levels have been maintained throughout the four year period. Despite this, operating surpluses are forecast in all years as a result of significant capital grant revenue being received to fund the annual capital works program. However, excluding the effects of capital items such as capital grants and contributions, the adjusted underlying result is a deficit reducing over the four year period. The adjusted underlying result is a measure of financial sustainability and is an important measure as once-off capital items can often mask the operating result
- Borrowing strategy (section 10)** – Borrowings are forecast to increase from \$7.28 million to \$11.86 million over the four year period. This includes new borrowings of \$3.99 million in 2015/16, \$2.37 million in 2016/17, \$1.16 million in 2017/18 and \$2.42 million 2018/19. As of 2015/16 Borrowings are intended to be taken out through the MAV Funding Vehicle where loans will be taken out on an interest only basis but at a lower than market interest rate. Council will manage the principal repayments by annually transferring to a Reserve an appropriate amount to cover the planned principal repayment at the end of the term. Overall this will reduce costs to Council for borrowings over the life of a loan (when factoring interest earned on the principal balances held in reserve).
- Infrastructure strategy (section 10)** - Capital expenditure over the four year period will total \$64.32 million at an average of \$16.08 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		Strategic Resource Plan Projections			Trend +/o/-
			Actual 2014/15	Budget 2015/16	2016/17	2017/18	2018/19	
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-4.7%	-4.2%	-4.9%	-2.6%	-0.3%	+
Liquidity								
Working Capital	Current assets / current liabilities	2	192.1%	218.9%	225.2%	219.8%	199.7%	-
Unrestricted cash	Unrestricted cash / current liabilities		130.7%	161.4%	145.2%	130.7%	117.6%	-
Obligations								
Interest Paid to Rates	Interest bearing loans and borrowings / rate revenue	3	16.9%	30.9%	37.2%	38.1%	43.4%	-
Debt Repayments to Rates	Interest and principal repayments / rate revenue	4	3.6%	3.1%	3.4%	3.6%	3.7%	-
Indebtedness (Longterm Obligations)	Non-current liabilities / own source revenue	3	24.0%	37.4%	42.5%	43.1%	44.8%	-
Asset renewal	Asset renewal expenditure / depreciation	5	101.9%	101.6%	70.1%	79.1%	100.2%	+
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	6	55.0%	53.7%	57.4%	57.9%	58.4%	-
Rates effort	Rate revenue / property values (CIV)		0.63%	0.66%	0.64%	0.68%	0.71%	-
Efficiency								
Expenditure level	Total expenditure / no. of assessments		\$3,556	\$3,810	\$3,734	\$3,767	\$3,797	+
Revenue level	Residential rate revenue / No. of residential assessments		\$1,245	\$1,315	\$1,341	\$1,367	\$1,393	o
Workforce turnover	No. of resignations & terminations / average no. of staff		10.1%	8.0%	8.0%	8.0%	8.0%	o

Key to Forecast Trend:

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

Notes to indicators

1 Adjusted underlying result – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Improvement in financial performance expected over the period, although continued losses means reliance on Council's cash reserves or increased debt to maintain services. This indicator shows an improving trend over the 4 year SRP.

2 Working Capital – The proportion of current liabilities represented by current assets. Working capital, although reducing, is forecast to remain in a strong position over the 4 year period. (See further analysis Section 7.1.3)

3 Debt compared to rates – Following a sharp increase from 2014/15 the trend is that debt levels will continue to rise but at a much slower rate as a result of Councils reliance on debt to fund some of its capital works program. This will increase our debt management ratio to 44.6% (16.9% in 14/15) which is still below the upper limit recommended by the Auditor General of 60%. This measure and the indebtedness ratio will be over-stated due to the new MAV Funding Vehicle arrangements that will see Councils borrowings being taken out on an interest only basis with principal repayments being provided for internally by way of a reserve account. This reserve account will not directly be offset against the loan liability.

4 Debt Repayments to Rates – Debt Servicing and redemption as a percentage of rates remains consistent around the 3 to 3.7% level however this measure is under stated from the impact of the new MAV Funding Vehicle where loans are interest only and Council is designating a specific reserve transfer to put aside funds for loan redemption at the end of the term of the loan. Councils maximum for this indicator is 12%.

5 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. The improvement in this indicator will be possible to achieve if Council can argue with the Essential Services Commission for an additional 2% infrastructure renewal rate rise over and above the expected CPI Cap on Rates.

6 Rates concentration - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. The trend indicates that Council will become slightly 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 2015/16 year is shown below and further detail is included in section 4.3.1 of this budget. A statement of Human Resources is included in Appendix A.

Indicator	Forecast	Strategic Resource Plan			
	Actual 2014/15	Budget 2015/16	Projections 2016/17	Projections 2017/18	Projections 2018/19
Employee costs (\$'000)					
- Operating	15,927	16,745	17,297	17,751	18,217
- Capital	890	880	880	880	880
Total	16,817	17,625	18,177	18,631	19,097
Employee numbers (EFT)	188	190	191	191	191

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 underwent a major review in 2013-14, and some recommendations from that review are only being implemented this current budget period.

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 49.5% 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 Horsham Rural City Council community.

However, it has also been necessary to balance the importance of rate revenue as a funding source with community sensitivity to increases, particularly given recent changes to property valuations and subsequently rates for some properties in the municipality.

9.2 Current year rate

It is predicted that the 2015/16 operating position will be impacted by wages costs higher than CPI and reductions in government funding that do not keep pace with CPI in many circumstances. It will therefore be necessary to achieve future revenue growth while containing costs in order to achieve an almost breakeven operating position by 2018/19 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 5.0% (which is the same increase as that applied in 2014/15), the garbage charge by 3.9% and the municipal charge will remain fixed at \$268. This will raise total rate and charges for 2015/16 of \$23.56 million, including \$0.10 million generated from supplementary rates.

1% of the 5% rate increase has been earmarked to further contribute to the Infrastructure Renewal component. Council's would prefer to tag 2% towards the Infrastructure Gap but this has not been again possible to achieve in 2015/16. A 2% rate increase was applied towards the Infrastructure Gap in the financial years 2009/10 to 2011/12 and a 1.5% increase in 2008/09. 2012/13 to 20114/15 it has only been 1%. The combined effect of these rate increases now generates approximately \$1.70m for the Asset Renewal Reserve. This amount is spent annually on assets above condition 8. The amount is still insufficient to cover the growing infrastructure funding gap. \$4.89 million from Rates Revenue contributes toward capital investment for the 2015/16.

Future proposed increases in rates have been factored in to the forward Strategic Resource Plan at 3.5% for 2016/17 and beyond. The increases in the Municipal Charge have been kept to 0% in 2014/15 and 2015/16. Whether this freezing of the municipal charge will continue beyond 2016-17 is still the subject of further discussion.

Year	General Rate Increase %	Municipal Charge Increase %	Garbage Charge Increase %
2014/15	5.00	0.00	10.90
2015/16	5.00	0.00	3.90
2016/17	4.50	??	4.50
2017/18	4.50	??	4.50
2018/19	4.50	??	4.50

9.3 Rating structure

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

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

Striking a proper balance between these elements provides equity in the distribution of the rate burden across residents. However, issues of equity are judgemental in nature, complex, subjective and often in conflict. There are a number of key aspects of equity that Council must consider:

Horizontal equity (ratepayers in similar situations should pay similar amounts), Vertical equity (the view that those better off should pay more than those worse off), Benefit principle (some groups may have more or less access to Council services) and Capacity to Pay principle (some will have a greater or lesser capacity to pay, particularly as property value is unrealized wealth and a ratepayer may be asset rich and cash poor).

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, and Council has recently conducted an extensive review of its Rating Strategy in 2013/14.

The current rating strategy provides a differential rate for the farm sector of 80% of the general rate, which Council will continue to apply in 2015/16, and a rate concession of either 60% or 20% for cultural and recreational land.

Arising from the Rates Strategy Review in 2013-14 was the recommendation to review the rate concessions offered to cultural and recreational organisations. 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".

During the budget process Council has reviewed rating for Cultural and Recreational Organisations and is proposing to amend these concessions from 60% and 20% to 50% and 0% accordingly. A policy has been developed to assist Council in applying the principles as to what organisations would qualify under what concessional level and the Rates Strategy has been revised accordingly. These will be available for the community to make submissions on, as a part of this budget.

Councils rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Act and the Ministerial Guidelines as issued in 2013. There are no further differential applied to commercial properties or any other sector. Council also levies a municipal charge and a kerbside collection charge.

The following table summarises the rates to be determined for the 2015/16 year. A more detailed analysis of the rates to be raised is contained in Appendix B 'Statutory Disclosures'.

Rate type	How applied	2014/15	2015/16
Base Rate (GEN1)	Cents/\$ CIV	0.5070	0.5382
Culture & Rec. Land (GEN2)	Cents/\$ CIV	0.1014	0.0000
Culture & Rec. Land (GEN6)	Cents/\$ CIV	0.3042	0.2691
Farm Rate (GFM5)	Cents/\$ CIV	0.4056	0.4306
Garbage Charge (240 Litre)	\$/ property	\$335	\$348
Garbage Charge (120 Litre)	\$/ property	\$205	\$213
Municipal Charge	\$/ property	\$268	\$268

9.4 General revaluation of properties

During the 2013/14 year, a revaluation of all properties within the municipality was carried out and applied from 1 July 2014. The outcome of the general revaluation saw a significant change in property valuations throughout the municipality. Overall, property valuations across the municipal district increased by 12.7%. Of this increase, residential properties increased by 9.7%, farm properties by 22.4%, commercial properties by 2.9% and industrial properties by 4.3%.

The next revaluation is scheduled to take place in 2016.

10. 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 were identified as an important funding source for capital works programs. In the past, Council has borrowed to mainly finance large infrastructure projects such as the Aquatic Centre, Intermodal Freight Terminal and the Livestock Exchange.

The following table sets out Councils historical loan borrowings and 2015/16 predicted loan borrowings as at 30th June 2016:

Commencement Year	Original Sum \$'000	Principal Remaining \$'000	Interest Rate %	Final Date \$'000
2016	3,995	3,995	4.06%	01-Jun-26
2015	830	830	4.06%	01-Jun-25
2012	1000	667	5.73%	01-Jun-22
2011	1000	591	7.57%	01-Jun-21
2010	250	124	7.88%	25-Jun-20
2007	140	15	7.46%	25-Jun-17
2006	2,195	974	6.44%	19-Jun-21
1999	400	844	4.96%	01-Jul-18

Borrowing peaked in 2005/06 at \$6.02 million when a large \$2.19 million loan was taken out for the construction of the Aquatic Centre, which gave a debt management ratio of 8.2% (interest and principal repayments as a percentage of rate revenue). Since this time council has been in a phase of debt reduction with the balance expected to be \$3.94 million at 30 Jun 15. This has resulted in a reduction in debt servicing costs, but has meant that cash and investment reserves have been used as an alternate funding source to maintain our capital works programs.

With the construction of the Town Hall project during 2014/15 and 2015/16 borrowings will be taken out towards the end of the 2015/16 financial year, of \$3.47 million plus further loans are also planned for the Horsham North Children's Hub of \$0.42 million and \$0.10 million and for the Halls Development Package.

Our debt management ratio will drop to 3.1% during the 15/16 year and steadily increase to 3.5% of the period of the Strategic Resource Plan. This measure is however higher also due to Council taking out loans through the MAV Funding Vehicle effective from 2015/16. Loans will be taken out on an interest only basis but at a lower than market interest rate. Council will manage the principal repayments by annually transferring to a Reserve an appropriate amount to cover the planned principal repayment at the end of the term. Overall this will reduce costs to Council for borrowings over the life of a loan (when factoring interest earned on the principal balances held in reserve), but it will distort all of the "obligations" measures.

The Interest paid compared to rates increases from 16.9% in 2014/15 to 30.9% in 2015/16, rising to 43.4% by the end of 2018/19, this is at the middle of the preferred range, and is just in the medium risk category for the Victorian Auditor General.

The financial performance "obligations" indicators in Section 8.3 detail a number of other measures with respect to Council's indebtedness all of which are currently well within expected parameters, but do rise to higher levels over the period of the Strategic Resource Plan.

The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2016.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2014/15	830	564	230	3,938
2015/16	3,995	467	269	7,280
2016/17	2,369	438	370	9,212
2017/18	1,161	451	450	9,922
2018/19	2,422	481	474	11,863

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

	2014/15 \$	2015/16 \$
Total amount borrowed as at 30 June of the prior year	3,492,000	3,758,754
Total amount to be borrowed	830,000	3,995,000
Total amount projected to be redeemed	(564,051)	(467,333)
Total amount proposed to be borrowed as at 30 June	3,758,754	7,286,421

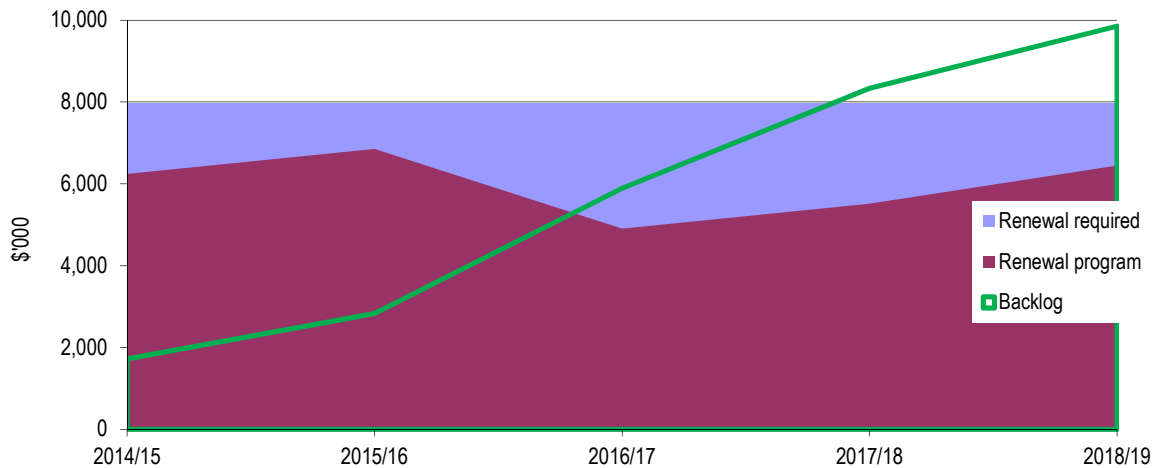
10.2 Infrastructure

The Council based on the knowledge provided by various Asset Management Plans, predicts infrastructure consumption, renewal needs and considers infrastructure needs to meet future community service expectations. The renewal strategy has been developed through 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
- Business Case template for officers to document capital project submissions.

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

The graph below sets out the Renewal required, the current and planned Renewal program and the accumulative Renewal backlog (or accumulated Asset Renewal Gap) arising from the programmed renewal being less than the required renewal.



At present, Council is similar to most municipalities in that it is presently unable to fully fund asset renewal requirements identified. While Council is endeavouring to provide a sufficient level of annual funding to meet ongoing asset renewal needs, the above graph indicates that in later years the required asset renewal is not being addressed creating an asset renewal gap and increasing the level of backlog. Backlog is the renewal works that Council has not been able to fund over the past years and is equivalent to the accumulated asset renewal gap. In the above graph the backlog at the beginning of the five year period was \$1.72 million and \$9.85 million at the end of the period.

Backlog accumulated prior to 15/16 has not been factored into the Strategic Resource Plan. It is expected that during the period from 15/16 to 18/19 the backlog will continue to increase much higher than was originally estimated in the 2014/15 Strategic Resource Plan. The reason for this is the impact of the State Government Policy on Rate Capping due to be introduced in 2016/17 which will restrict Council's ability to address this renewal gap through targeted rate increases.

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

Year	Summary of funding sources				
	Total Capital Program	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000
2014/15	19,768	5,790	265	12,882	830
2015/16	19,284	4,576	1,170	9,543	3,995
2016/17	15,078	5,779	200	6,729	2,370
2017/18	14,805	5,671	680	7,293	1,161
2018/19	14,416	3,359	680	7,955	2,422

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.

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 while the budget report needs to focus on the important elements of the budget and provide appropriate analysis, the detail upon which the annual budget is based should be provided in the interests of open and transparent local government.

The contents of the appendices are summarised below:

Appendix	Nature of information	Page
A	Budgeted Statements	62
B	Rates and charges	69
C	Capital works program	73
D	Reconciliation between cash and accrual budget	86
E	Non-Capital Initiatives	87
F	Community Grants	88
G	Fees & Charges Schedule	91

Appendix A

Budgeted Statements

This appendix presents information in regard to the Budgeted Financial Statements and Statement of Human Resources. The budget information for the years 2014/15 to 2018/19 has been extracted from the Strategic Resource Plan.

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

The appendix includes the following budgeted information:

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

Comprehensive Income Statement

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	22,281	23,564	24,771	26,032	27,349
Statutory fees and fines	405	410	430	450	470
User fees	5,404	5,537	5,758	5,989	6,228
Contributions - cash	430	1,633	200	680	400
Contributions - non-monetary assets	300	500	500	500	500
Grants - Operating (recurrent)	7,749	7,629	7,705	7,936	8,174
Grants - Operating (non-recurrent)	1,645	1,685	200	200	200
Grants - Capital (recurrent)	1,003	2,991	2,003	2,003	2,003
Grants - Capital (non-recurrent)	3,772	1,585	3,776	3,668	1,356
Other income	2,148	1,975	2,075	2,125	2,175
Net gain on disposal of property, infrastructure, plant and equipment	(111)	(57)	60	60	60
Fair value adjustments for investment property	0	55	78	80	83
Share of net profits/(losses) of associated and joint ventures accounted for by the equity method	0	60	63	66	69
Total income	45,026	47,567	47,619	49,789	49,067
Expenses					
Employee costs	15,927	16,745	17,297	17,751	18,217
Materials and services	15,909	17,529	16,277	16,472	16,670
Bad and doubtful debts	230	269	370	450	474
Depreciation and amortisation	9,695	10,396	10,516	10,636	10,756
Finance costs	48	63	66	69	73
Other expenses	340	427	435	444	453
Written down value of assets disposed	300	300	300	300	300
Total expenses	42,449	45,729	45,261	46,122	46,943
Surplus (deficit) for the year	2,577	1,838	2,358	3,667	2,124
Other comprehensive income					
Items that will not be reclassified to surplus or deficit:					
Impairment of fire impacted infrastructure					
Net asset revaluation increment /(decrement)	7,000	10,000	0	0	0
Share of other comprehensive income of associates and joint ventures accounted for by the equity method					
Comprehensive result	9,577	11,838	2,358	3,667	2,124

Balance Sheet

For the four years ending 30 June 2019

	Forecast Actual	Budget	Strategic Resource Plan Projections		
	2014/15	2015/16	2016/17	2017/18	2018/19
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Current assets					
Cash and cash equivalents	18,500	16,374	16,875	17,751	18,665
Trade and other receivables	4,170	3,125	3,063	3,001	2,941
Financial assets	0	0	0	0	0
Other assets	1,130	970	989	1,009	1,029
Inventories	550	600	550	561	572
Non current asset held for sale	0	0	350	200	200
Total current assets	24,350	21,069	21,827	22,522	23,407
Non-current assets					
Trade and other receivables	259	180	158	136	114
Investment property	2,500	2,600	2,678	2,758	2,841
Investments in regional organisations	1,172	1,255	1,280	1,306	1,332
Property, infrastructure, plant & equipment	431,487	447,756	451,455	455,726	459,618
Intangible assets					
Total non-current assets	435,418	451,791	455,571	459,926	463,905
Total assets	459,768	472,860	477,398	482,448	487,312
Liabilities					
Current liabilities					
Trade and other payables	6,573	3,764	4,101	4,402	4,726
Trust funds and deposits	654	687	707	729	750
Interest-bearing loans and borrowings	467	438	451	481	1,311
Provisions	4,984	4,734	4,434	4,634	4,934
Total current liabilities	12,678	9,623	9,693	10,246	11,721
Non-current liabilities					
Provisions	3,449	4,202	4,394	4,547	4,700
Interest-bearing loans and borrowings	3,285	6,842	8,761	9,441	10,552
Total non-current liabilities	6,734	11,044	13,155	13,988	15,252
Total liabilities	19,412	20,667	22,848	24,234	26,973
Net assets	440,356	452,193	454,550	458,214	460,339
Equity					
Accumulated surplus	222,915	226,880	228,706	231,287	232,276
Reserves - asset replacement	11,832	9,704	10,234	11,318	12,454
Reserves - asset revaluation	205,609	215,609	215,609	215,609	215,609
Total equity	440,356	452,193	454,549	458,214	460,339

Statement of Changes in Equity

For the four years ending 30 June

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2015/16				
Balance at beginning of the financial year	440,356	222,915	205,609	11,832
Surplus for the year	1,837	1,837	0	0
Net asset revaluation increment	10,000	0	10,000	0
Transfer to Reserves	0	(3,460)	0	3,460
Transfer from Reserves	0	5,588	0	(5,588)
Balance at end of the financial year	452,193	226,880	215,609	9,704
2016/17				
Balance at beginning of the financial year	452,193	226,880	215,609	9,704
Surplus for the year	2,356	2,356	0	0
Net asset revaluation increment	0	0	0	0
Transfer to Reserves	0	(3,844)	0	3,844
Transfer from Reserves	0	3,314	0	(3,314)
Balance at end of the financial year	454,549	228,706	215,609	10,234
2017/18				
Balance at beginning of the financial year	454,549	228,707	215,609	10,234
Surplus for the year	3,665	3,665	0	0
Net asset revaluation increment	0	0	0	0
Transfer to Reserves	0	(4,132)	0	4,132
Transfer from Reserves	0	3,048	0	(3,048)
Balance at end of the financial year	458,090	231,164	215,609	11,318
2018/19				
Balance at beginning of the financial year	458,214	231,288	215,609	11,318
Surplus for the year	2,124	2,124	0	0
Net asset revaluation increment	0	0	0	0
Transfer to Reserves	0	(4,266)	0	4,266
Transfer from Reserves	0	3,130	0	(3,130)
Balance at end of the financial year	459,954	231,891	215,609	12,454

Statement of Cash Flows

For the four years ending 30 June 2019

	Forecast Actual	Budget	Strategic Resource Plan Projections		
	2015	2,016	2,017	2,018	2,019
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	22,206	23,489	24,671	25,932	27,249
Statutory fees and fines	375	380	400	420	440
User fees	5,004	5,137	5,358	5,589	5,828
Contributions - cash	350	1,593	170	640	360
Grants - operating	8,994	8,914	7,505	7,736	7,974
Grants - capital	5,275	5,076	5,279	5,171	2,859
Interest	500	265	290	300	350
Other receipts	4,448	3,547	4,221	3,871	4,077
Net GST refund / payment					
Employee costs	(15,227)	(16,045)	(16,597)	(17,251)	(17,917)
Materials and consumables	(15,310)	(17,330)	(16,478)	(16,943)	(17,104)
Other payments	(1,474)	(2,127)	(1,935)	(2,144)	(2,253)
Net cash provided by operating activities	15,141	12,899	12,884	13,321	11,863
Cash flows from investing activities					
Payments for property, plant and equipment	(19,437)	(18,484)	(14,344)	(13,105)	(12,816)
Proceeds from sale of property, plant and equipment	565	200	400	400	400
Trust funds and deposits					
Repayment of loans and advances					
Net cash used in investing activities	(18,872)	(18,284)	(13,944)	(12,705)	(12,416)
Cash flows from financing activities					
Finance costs	(230)	(269)	(370)	(450)	(474)
Repayment of borrowings	(564)	(467)	(438)	(451)	(481)
Proceeds from borrowings	830	3,995	2,369	1,161	2,422
Net cash provided by (used in) financing activities	36	3,259	1,561	260	1,467
Net (decrease) increase in cash & cash equivalents	(3,695)	(2,126)	501	876	914
Cash and cash equivalents at beginning of the financial year	22,195	18,500	16,374	16,875	17,751
Cash and cash equivalents at end of the financial year	18,500	16,374	16,875	17,751	18,665

Statement of Capital Works

For the four years ending 30 June 2019

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2015	2016	2017	2018	2019
	\$'000	\$'000	\$'000	\$'000	\$'000
Property					
Land	70	0	0	0	0
Land improvements	0	0	0	0	0
Buildings	8,490	6,949	5,052	2,723	3,697
Total Property	8,560	6,949	5,052	2,723	3,697
Plant and equipment					
Plant, equipment & other	2,239	1,881	1,034	1,190	1,190
Furniture & office equipment	139	203	100	100	100
Total Plant and equipment	2,378	2,084	1,134	1,290	1,290
Infrastructure					
Road assets	4,659	6,435	5,884	7,133	5,344
Bridges	500	390	400	400	400
Footpaths and cycleways	375	400	400	400	450
Drainage	200	400	0	0	0
Recreational, leisure and community facilities	485	793	413	550	520
Waste management	645	1,590	500	0	1,040
Parks, open space and streetscapes	48	30	40	50	60
Aerodromes	88	0	0	0	0
Off street car parks	72	17	15	15	15
Other infrastructure	1,758	196	1,240	2,244	1,600
Total Infrastructure	8,830	10,251	8,892	10,792	9,429
Total capital works expenditure	19,768	19,284	15,078	14,805	14,416
Represented by:					
New asset expenditure	5,105	4,972	6,523	4,785	1,449
Asset renewal expenditure	9,875	10,562	7,372	8,415	10,780
Asset expansion expenditure					
Asset upgrade expenditure	4,788	3,750	1,420	1,805	2,487
Total capital works expenditure	19,768	19,284	15,315	15,005	14,716

Statement of Human Resources

For the four years ending 30 June 2019

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2015	2016	2017	2018	2019
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	15,927	16,745	17,297	17,751	18,217
Employee costs - capital	890	880	880	880	880
Total staff expenditure	16,817	17,625	18,177	18,631	19,097
	EFT	EFT	EFT	EFT	EFT
Staff numbers					
Employees	188	190	191	191	191
Total staff numbers	188	190	191	191	191

SUMMARY OF PLANNED HUMAN RESOURCES EXPENDITURE

	2015	2016	2017	2018	2019
	\$'000	\$'000	\$'000	\$'000	\$'000
Community and enterprise services					
- Permanent full time	1,454	1,681	1,730	1,773	1,817
- Permanent part time	2,110	2,216	2,321	2,379	2,439
Total community and enterprise services	3,564	3,897	4,051	4,152	4,256
Corporate services					
- Permanent full time	2,492	2,581	2,656	2,723	2,791
- Permanent part time	493	439	452	463	475
Total corporate services	2,985	3,020	3,108	3,186	3,266
Planning and economic services					
- Permanent full time	1,817	1,866	1,920	1,968	2,017
- Permanent part time	197	210	216	221	227
Total planning and economic services	2,014	2,076	2,136	2,189	2,244
Technical services					
- Permanent full time	8,106	8,494	8,740	8,958	9,182
- Permanent part time	150	138	142	146	149
Total technical services	8,256	8,632	8,882	9,104	9,331
Total staff expenditure	16,817	17,625	18,177	18,631	19,097
		FTE	FTE	FTE	FTE
Community and enterprise services					
- Permanent full time	13	15	15	15	15
- Permanent part time	24	25	26	26	26
Total community and enterprise services	37	40	41	41	41
Corporate services					
- Permanent full time	26	25	25	25	25
- Permanent part time	5	4	4	4	4
Total corporate services	31	29	29	29	29
Planning and economic services					
- Permanent full time	18	18	18	18	18
- Permanent part time	4	4	4	4	4
Total planning and economic services	22	22	22	22	22
Technical services					
- Permanent full time	96	97	97	97	97
- Permanent part time	2	2	2	2	2
Total technical services	98	99	99	99	99
Total staff numbers	188	190	191	191	191

Appendix B Rates and charges

This appendix presents information about rates and charges 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
Base Rate (GEN1)	0.5070	0.5382	6.1%
Culture & Rec. Land (GEN2)	0.1014	0.0000	-100.0%
Culture & Rec. Land (GEN6)	0.3042	0.2691	-11.5%
Farm Rate (GFM5)	0.4056	0.4306	6.1%

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 budget

Type or class of land	2014/15 \$	2015/16 \$	Change
Base Rate (GEN1)	12,016,829	12,795,407	6.5%
Culture & Rec. Land (GEN2)	10,101	0	-100.0%
Culture & Rec. Land (GEN6)	42,211	27,443	-35.0%
Farm Rate (GFM5)	4,729,328	5,005,527	5.8%
Total amount to be raised by general rates	16,798,469	17,828,377	6.1%

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 No.	2015/16 No.	Change
Base Rate (GEN1)	9,654	9,731	0.8%
Culture & Rec. Land (GEN2)	28	36	28.6%
Culture & Rec. Land (GEN6)	11	3	-72.7%
Farm Rate (GFM5)	2245	2,231	-0.6%
Total number of assessments	11,938	12,001	0.5%

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 budget

Type or class of land	2014/15 \$	2015/16 \$	Change
Base Rate (GEN1)	2,373,403,000	2,377,725,000	0.2%
Culture & Rec. Land (GEN2)	9,958,000	13,667,000	37.2%
Culture & Rec. Land (GEN6)	13,907,000	10,198,000	-26.7%
Farm Rate (GFM5)	1,162,694,000	1,162,454,000	0.0%
Total value of land	3,559,962,000	3,564,044,000	0.1%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change
	2014/15	2015/16	
	\$	\$	
Municipal	268	268	0.0%

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

Type of Charge	2014/15	2015/16	Change
	\$	\$	
Municipal	2,882,876	2,901,368	0.6%

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	Per Rateable Property	Change
	2014/15	2015/16	
	\$	\$	
GAR1 240L	335.00	348.00	3.9%
GAR2 240L	335.00	348.00	3.9%
GAR5 240L	350.00	363.64	3.9%
GAR6 120L	205.00	213.00	3.9%
GAR7 120L	335.00	348.18	3.9%
GAR8 120L	205.00	213.00	3.9%
COMM RECYC	90.00	102.73	14.1%

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	No. of Services		2014/15	2015/16	Change
	2014/15	2015/16	\$	\$	
GAR1 240L	4,476	4,536	1,500,875	1,578,835	5.2%
GAR2 240L	1,084	1,096	363,140	381,408	5.0%
GAR5 240L	336	344	117,600	125,092	6.4%
GAR6 120L	2,555	2,573	523,775	548,049	4.6%
GAR7 120L	70	73	23,450	25,417	8.4%
GAR8 120L	329	338	67,445	71,994	6.7%
COMM RECYC	33	33	2,970	3,390	14.1%
Total	8,883	8,993	2,599,255	2,734,185	5.2%

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

Type of Charge	2014/15 \$	2015/16 \$	Change
Rates and charges	22,140,600	23,463,930	6.0%
Plus Rates from Supplementary Valuations	140,000	100,000	-28.6%

The percentage change of 6.0% is more than the 5% rate rise due to the 2014/15 figure not including the full year impact of new supplementary valuations.

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

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

- The making of supplementary valuations (2015/16 est. \$100,000 2014/15 forecast/actual \$140,000, Full year equivalent for 2014/15 would be \$166,000)
- The variation of returned levels of value (e.g. valuation appeals)
- Finalisation of any changes from the review of Culture and Recreational rates and the introduction of the new policy
- Changes in use of land such that rateable land becomes non-rateable land and vice versa
- Changes in use of land such that residential land becomes business land and vice versa.

2. Differential rates

2.1 Rates to be levied

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

- A general rate of 0.4306% (0.4306 cents in the dollar of CIV) for all rateable farm properties

Each differential rate will be determined by multiplying the Capital Improved Value of 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 rate, the types of classes of land which are subject to each differential rate and the uses of each differential rate are set out below.

2.2 Farm land

Farm land is any land which, under the Valuation of Land Act 1960 is:

- Not less than 2 hectares in area
- That is used primarily for agricultural purposes
- That is used by a business that has significant and substantial commercial purpose or character, seeks to make a profit on a continuous or repetitive basis and is either making a profit or has reasonable prospect of making a profit from its activities

Council is during 2015 undertaking a review of its data associated with the classification of land as farm land, in order to ensure that all properties below the 60 hectare minimum lot size within the farm zone meet the above definition.

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

- Construction and maintenance of infrastructure assets

- Development and provision of health and community services
- Provision of general support services.

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

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

The geographic location of the land within this differential rate is wherever it is located within the municipal district. The use of the land within this differential rate, in the case of improved land, is any use of land. The types of buildings on the land within this differential rate are all buildings already constructed on the land or which will be constructed prior to the expiry of the 2015/16 financial year.

3. Other Concessional Rates - Culture and Recreational Land

Culture and Recreational land is any outdoor land, which under the provisions of the Cultural and Recreational Lands Act 1963 is:

- Occupied by a body which exists for cultural or recreational purposes and applies its profits in promoting the furthering of this purpose
- The lands must be owned by the body, by the Crown or by Council to be eligible
- Agricultural showgrounds are specifically included

Council has reviewed its policy in relation to concessions for Cultural and Recreational Organisations and has established two concessions, a 50% concession for those organisations that have significant revenue raising capacity and a 100% concession for those with limited revenue raising capacity.

The objective of this concessional rate is to recognise the large contribution that these community organisations and the volunteers make to the Municipality in the provision of sporting, cultural and recreational activities.

Appendix C

Capital works program

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

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

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

ASSET DESCRIPTION	Listed in Cap Budget on	TOTAL COST		RENEWAL		UPGRADE		NEW		TIED GRANTS	R2R + R2R Special	SPECIAL RATE/CHRG/CONTRIB	LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/CHRG/CONTRIB	LOANS	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
		\$	%	\$	%	\$	%	\$	%															
PROPERTY																								
Buildings																								
CIVIC CENTRE ROOF SAFETY SYSTEM		24,000						24,000								24,000								
CIVIC CENTRE OFFICE MINOR FIT OUT/FIREBRACE STAIRS		100,000				100,000										100,000								
NATIMUK OFFICE IMPROVED AIR CONDITIONING/HEATING		9,000				9,000										9,000								
NATIMUK OFFICE REPLACE SWITCHBOARD/ASBESTOS/PO		5,000		3,500		1,500										5,000							3,500	
HSM NORTH CHILDRENS HUB DESIGN, PLANS ETC		840,000						840,000		420,000			420,000											
BENNETT RD MCH CONSULTATION OFFICE REFURBISHME		10,000		10,000												10,000								10,000
NEXUS ROOF & GUTTERS REPLACEMENT		20,000		20,000												20,000							20,000	
DISABILITY ACCESS PROVISION		10,000				10,000										10,000								
TOWN HALL REDEVELOPMENT		101,000		101,000												101,000							101,000	
TOWN HALL CIVIC FORECOURT (CBD RES)		20,000				20,000									20,000									
MITRE HALL INTERNAL REPAIRS & DOORS		10,000		10,000												10,000							10,000	
TELANGUTUK EAST HALL EXT REPAIRS INC																20,000							20,000	
PAINT/REPAIR WEATHERBOARDS AND ROOF		20,000		20,000												15,000							15,000	
JUNG HALL SWITCHBOARD AND INTERNAL JOINERY		15,000		15,000												15,000							15,000	
HAVEN HALL SEPTIC TANK REPLACEMENT		15,000		15,000												15,000							15,000	
HALLS DEVELOPMENT PACKAGE		300,000				150,000		150,000		200,000			100,000											
LAC - MISCELLANEOUS PROVISION		10,000						10,000								10,000								
CAFÉ EXTENSION INTO POOL HALL		25,000				25,000									25,000									
REPLACE VINYL IN ENTRANCE CORRIDORS		45,000		45,000												45,000							45,000	
HORSHAM NORTH UPGRADE BBQ SHELTER		52,500				26,250		26,250								52,500								
CITY OVAL SCORE BOARD FLOOR REPLACEMENT		5,000		5,000												5,000							5,000	
CITY OVAL GRANDSTAND FOOTING REPLACEMENT		20,000		20,000												20,000							20,000	
CITY OVAL GRANDSTAND FLOOR SEALING		12,000				12,000										12,000								
CITY OVAL MAIN PAVILION CHANGE ROOM EXT STAIR CASE		10,000		10,000												10,000							10,000	
CITY OVAL CANTEN MAJOR REFURB		20,000		20,000												20,000							20,000	
CITY OVAL TICKET BOX EAST BENCHES REPLACEMENT		5,000		5,000												5,000							5,000	
CITY OVAL TICKET BOX WEST BENCHES REPLACEMENT		2,000		2,000												2,000							2,000	
APEX ISLAND PROJECT - TOILET BLOCK, SHELTERS		77,000						77,000		77,000														
PART OF APEX ISLAND PROJECT SHOWN IN RECREATION SECTION																								
HOCKING ST CLUBROOM/NETBALL CRTS DISABLED TOILET		40,000						40,000				30,000				10,000								
ANGLING CLUB FLOORS, SWITCHBOARD, FASCIAS		15,000		15,000												15,000								15,000
ROWING CLUBROOM DOORS, FASCIAS, SWITCHBOARD		30,000		30,000												30,000								30,000
SUNNYSIDE CHANGEROOMS STRUCTURAL/PLUMBING		75,000		75,000								25,000				50,000		25,000					50,000	
SHOWGROUNDS COMMUNITY CENTRE/SPORTS STADIUM		45,000				45,000				30,000						15,000								
BRASS BAND HALL SWITCHBOARD JOINERY CRACKS		20,000		20,000												20,000							20,000	
SCOUT HALL WC JOINERY INTERNAL REFURB		30,000		30,000												30,000							30,000	
NATIMUK COURT HOUSE RESTORATION		5,000		5,000												5,000								5,000
THEATRE OHS SINK, EXT PAINTING, INT FIXTURES, SPLIT S		20,000		18,000				2,000								20,000								18,000
MECHANICS INSTITUTE - GENEALOGY FLOOR COVERINGS		10,000		10,000												10,000							10,000	
VISITOR INFORMATION CENTRE SWITCHBOARD REPLACEMENT		10,000		10,000												10,000							10,000	

ASSET DESCRIPTION	Listed in Cap Budget on	FUNDING SOURCE								FUNDING SOURCE RENEWAL																					
		TOTAL COST		RENEWAL		UP-GRADE		NEW		TIED GRANTS	R2R + R2R Special	SPECIAL RATE/CHRG/CONTRIB	LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/CHRG/CONTRIB	LOANS	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE							
		\$	\$	%	\$	%	\$	%	\$	%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$							
Buildings																															
AERODROME TOILET TERMITE DAMAGE		15,000	15,000												15,000								15,000								
GENERAL PROPERTIES MINOR MTCE		15,000	15,000												15,000									15,000							
JUBILEE HALL REPLASTERING SUBJECT TO USE		10,000	10,000												10,000								10,000								
UNALLOCATED BUILDING WORKS FROM INFRA RESERVE		21,600	21,600												21,600								21,600								
ROBERTS AVE PUBLIC CONVENIENCE REPLACE FASCIAS		20,000	20,000												20,000								20,000								
DEPOT RELOCATION DESIGN AND DETAILED ESTIMATES		60,000				30,000				30,000					30,000																
Sub-Total - Land & Buildings		2,224,100	596,100			383,750				1,244,250				757,000	55,000	520,000					45,000	847,100		25,000					474,600	96,500	
TOTAL PROPERTY		2,224,100	596,100			383,750				1,244,250				757,000	55,000	520,000					45,000	847,100		25,000				474,600	96,500		
PLANT AND EQUIPMENT																															
Plant and Machinery																															
PLANT		1,881,000	1,266,000							615,000					263,000	1,618,000							263,000	1,003,000							
Sub-Total - Plant & Machinery		1,881,000	1,266,000							615,000					263,000	1,618,000							263,000	1,003,000							
Furniture, Computers and Telecommunications																															
RECEPTION AREA PROJECTOR UPGRADE		3,000				3,000									3,000																
REPLACEMENT PC SYSTEMS		10,000	10,000												10,000									10,000							
LASER PRINTER REPLACEMENT		4,000	4,000												4,000									4,000							
IT ENHANCEMENTS/HARDWARE		50,000				50,000									50,000																
SERVER ROOM UPS UPGRADE		5,000				5,000									5,000																
SERVER REPLACEMENT		6,000				6,000									6,000																
DISASTER RECOVERY IT RELOCATION TO TOWN HALL BUS		20,000								20,000					20,000																
MITEL PHONE EXPANSION TECH SERVICES AREA		5,000								5,000					5,000																
Sub-Total - Furn & Equip		103,000	14,000			64,000				25,000					95,000									14,000							
TOTAL PLANT AND EQUIPMENT		1,984,000	1,280,000			64,000				640,000					263,000	1,713,000							263,000	1,017,000							

ASSET DESCRIPTION	Listed in Cap Budget on	FUNDING SOURCE												FUNDING SOURCE RENEWAL										
		TOTAL COST		RENEWAL		UPGRADE		NEW		TIED GRANTS	R2R + R2R Special	SPECIAL RATE/CHRG/CONTRIB	LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/CHRG/CONTRIB	LOANS	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
		\$	\$ %	\$ %	\$ %	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INFRASTRUCTURE																								
Roads																								
URBAN ROAD CONSTRUCTION 2015/16 ROAD COMPONENT																								
MINOR SEAL EXTENSIONS		10,000						10,000							10,000									
CONSULTANCY/DESIGN		20,000						20,000							20,000									
ANDERSON ST ALBERT TO EAST OF AUSTIN ST		44,000	44,000												44,000									44,000
MCLACHLAN ST URQUHART ROUNDABOUT		70,000	70,000												70,000									70,000
GOLFCOURSE RD WIDENING TURNBULL KING DRIVE		130,000						130,000							130,000									
DERIMAL ST HILLARY TO KOOYONG		177,400	177,400												177,400								177,400	
LAUREL ST JACKSON TO IRIS		70,000	70,000												70,000								70,000	
LANDY ST IRIS TO ROSE		80,000	80,000												80,000								80,000	
MCLACHLAN ST URQUHART ROUNDABOUT		70,000	70,000												70,000								70,000	
URBAN LOCAL RDS FINAL SEALS		95,400	95,400												95,400									95,400
INTERSECTION TREATMENTS URBAN		20,000			20,000										20,000									20,000
BAILLIE ST BRIDGE APPROACH REPAIR, (UNDERPASS) BE		45,000	45,000												45,000									45,000
KERB & CHANNEL																								
GOLFCOURSE RD WIDENING TURNBULL KING DRIVE		40,000						40,000			20,000				20,000									
ANDERSON ST ALBERT TO EAST OF AUSTIN ST		20,000	20,000												20,000									20,000
DERIMAL ST HILLARY TO KOOYONG		21,600	21,600												21,600									21,600
LAUREL ST JACKSON TO IRIS		30,000	30,000												30,000									30,000
MATHOURA BANOOL TO END		21,000	21,000												21,000									21,000
BAILLIE/MCPHERSON ST DRAINAGE		25,000	25,000												25,000									25,000
RURAL CONSTRUCTION 2015/16																								
INTERSECTION/TRAFFIC IMPROVEMENT		15,000			15,000										15,000									
LOWER NORTON NURRABIEL RD		221,000			221,000										221,000									
LONGERENONG RD EAST HENTY TO FRED'S		25,000	15,000					10,000							25,000									15,000
DIMBOOLA MINYIP RD		45,000			45,000										45,000									
CONSULTANTS		5,000						5,000							5,000									
MINOR SEAL EXTENSIONS		10,000						10,000							10,000									
WONWONDAH TOOLONDO RD NEAR BRIDGE		8,555	8,555												8,555									8,555
MACKIES RD OPEN DRAIN		20,000	20,000												20,000									20,000
BROWNS RD RIVERSIDE EAST RD TO END		210,000	210,000												210,000								210,000	
QTONG CEMETERY RD HWY TO RUDOLPHS RD		150,000	150,000												150,000								150,000	
RURAL LOCAL RDS FINAL SEALS		260,700	260,700												260,700									260,700
WIFT PRECINCT ESTABLISHMENT RDWORKS		300,000						300,000	150,000						150,000									
COUNTRY ROADS & BRIDGES REHABILITATION WORKS 15/16 PROGRAM																								
GEODETTIC SEAL END TO HOUSE		361,250	361,250						361,250							361,250								
OLD HAMILTON RD SEAL END TO PENNYS RD		255,000	255,000						255,000						255,000									
WINFIELDS RD OLIVE PLANTATION TO MCTAVISH RD		383,750	383,750						383,750						383,750									

ASSET DESCRIPTION	Listed in Cap Budget on	FUNDING SOURCE												FUNDING SOURCE RENEWAL										
		TOTAL COST		RENEWAL		UPGRADE		NEW		TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
		\$	\$	%	\$	%	\$	%	\$				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ROADS TO RECOVERY																								
R2R RURAL ROADS RESHEETING		300,000	300,000														300,000							
R2R RURAL ROADWORKS -																								
WONWON DADS BRIDGE EAST OF FRIEDMANS		280,000	280,000														280,000							
LONGERENONG EAST FRM HENTY TO FRED'S RD		185,000	111,000		74,000												185,000							
WONWONDAH TOOLONDO RD ACCESS TO BRIDGE		111,445	111,445														111,445							
QTONG CEMETERY RD WIM HQY TO RUDOLPH RD		42,000	42,000														42,000							
SHOULDER RESHEETS		120,000	120,000														120,000							
R2R URBAN ROADWORKS -																								
JENKINSON ST STAGE 2		140,000			140,000												140,000							
TUCKER ST JOHNSTON TO LEWIS		170,000	170,000														170,000							
LANDY ST IRIS TO ROSE		26,000	26,000														26,000							
ANDERSON ST ALBERT TO EAST OF AUSTIN		80,000	80,000														80,000							
MATHOURA ST BANOOL TO END		81,000	81,000														81,000							
DERIMAL ST HILLARY TO KOOYONG		100,000	100,000													100,000								
MCLACHLAN ST URQUHART ROUNDABOUT		70,000	70,000													70,000								
REHABILITATION WORKS																								
URBAN RESEALS		90,000	90,000														90,000							90,000
RURAL RESEALS		375,000	375,000														375,000							375,000
RURAL RD SHOULDER RESHEETING/RECONSTRUCTION		135,000	135,000														135,000							135,000
RURAL RESHEETING		300,000	300,000														300,000							300,000
RURAL RDS SHOULDER RESHEETING INFRA GAP		270,000	270,000														270,000						270,000	
Sub-Total - Roads		6,135,100	5,095,100		525,000		515,000		1,150,000	1,705,445	20,000				150,000	3,109,655	1,170,000	1,321,445					1,027,400	1,576,255
Bridges																								
POLKEMMET RD 16.18KM REPLACE STRUCTURE		15,000	15,000														15,000						15,000	
POLKEMMET RD 16.39KM CONCRETE REPAIRS		25,000	25,000														25,000						25,000	
POLKEMMET RD 16.39KM GEOFABRIC & BEACHING		15,000	15,000														15,000						15,000	
RIVERSIDE RD GEOFABRIC & BEACHING		15,000	15,000														15,000						15,000	
DRUNG JUNG .80 CONCRETE REPAIRS		20,000	20,000														20,000						20,000	
MITRE NURCONG GUARDRAIL		15,000	15,000														15,000						15,000	
ROADS TO RECOVERY																								
BRIDGES																								
POLKEMMET RD 16.18 REPLACE STRUCTURE		85,000	85,000														85,000							
WON TOOLDONO BRIDGE .90 ROCK BEACHING		50,000	50,000														50,000							
POLKEMMET RD 16.39 GUARD RAILS		35,000	35,000														35,000							
DRUNG JUNG LATERAL DISPLACEMENT		20,000	20,000														20,000							
DRUNG JUNG RD .80 GUARD RAILS		25,000	25,000														25,000							
DRUNG JUNG RD .80 ROCK BEACHING		15,000	15,000														15,000							
LAKE AVE GUARD RAILS		20,000	20,000														20,000							
HSM WAL WAL 12.87 GEOFRABRIC & BEACHING		20,000	20,000														20,000							
HSM WAL WAL 12.87 JOINTS AT U SLABS		15,445	15,445														15,445							
Sub-Total - Bridges		390,445	390,445							285,445					105,000	285,445						105,000		

ASSET DESCRIPTION	Listed in Cap Budget on	FUNDING SOURCE												FUNDING SOURCE RENEWAL										
		TOTAL COST		RENEWAL		UPGRADE		NEW		TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
		\$	\$	%	\$	%	\$	%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Footpaths and Cycleways																								
RDWRKS FOOTPATH WIDENING PYNSENT ST (CBD RES)		25,000			25,000									25,000										
ON ROAD BIKE LANES LYNOTT & EDITH STS		15,000						15,000																
BIKEPATH SEALING/RESEALING WORKS		50,000			50,000																			
FOOTPATH REHABIL - DISABILITY STRATEGY UPGRADE PR		40,000			40,000																			
FOOTPATH MINOR REPAIRS & TRIP REMOVALS		270,000	270,000																					270,000
Sub-Total - Footpaths and Cycleways		400,000	270,000		115,000			15,000						25,000	375,000									270,000
Drainage																								
HORSHAM DRAINAGE WORKS		100,000	80,000		20,000									100,000									80,000	
Sub-Total - Drainage		100,000	80,000		20,000									100,000									80,000	
Off Street Car Parks																								
CAR PARKS GENERAL PROVISION RESEALS		16,800	16,800												16,800									16,800
Sub-Total - Off Street Car Parks		16,800	16,800												16,800									16,800
Recreational, leisure and community facilities																								
RAIL CORRIDOR REDEVELOPMENT		20,000						20,000							20,000									
TOWN HALL LANDSCAPING PYNSENT ST		80,000						80,000						80,000										
CONSTRUCT NEW WET DECK ON LONG SIDES OUTDOOR		180,000	40,000		140,000										180,000								40,000	
APEX ISLAND UPGRADE - PATHWAYS, PLAYGROUND, SHADE SAIL, FENCING, TOILET BLOCK, SHELTERS SHOWN IN BUILDING SECTION		373,000	190,000		142,500			40,500	253,000		75,000				45,000	190,000								
PLAYGROUND EQUIPMENT REPLACEMENT OHS UPGRADE		30,000	30,000												30,000								30,000	
PLAYGROUND EQUIPMENT REPLACEMENT OHS UPGRADE		20,000	20,000												20,000									20,000
SKATE BOWL DISABLED ACCESS RACECOURSE SITE		25,000			25,000										25,000									
PUBLIC ARTS PROJECTS (NETT) - LIGHT IN LANEWAYS STGE 2, 12 LIGHT BOXES IN TWO LA		20,000						20,000							20,000									
ART GALLERY COLLECTION PURCHASES		20,000						20,000			20,000													
Sub-Total - Recreational, leisure and community facilities		768,000	280,000		307,500			180,500	253,000		95,000			80,000	340,000	190,000							70,000	20,000

ASSET DESCRIPTION	Listed in Cap Budget on	FUNDING SOURCE								FUNDING SOURCE RENEWAL															
		TOTAL COST		RENEWAL		UPGRADE		NEW		TIED GRANTS	R2R + R2R Special	SPECIAL RATE/CHRG/CONTRIB	LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/CHRG/CONTRIB	LOANS	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE	
		\$	\$	%	\$	%	\$	%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Parks, open space and streetscapes																									
OFF LEASH DOG EXERCISE AREAS		5,000						5,000							5,000										
BOTANIC GARDEN SPRINKLER RENEWAL		20,000	20,000												20,000								20,000		
BOTANIC GARDENS GENERAL ALLOCATION IN ACCORDANCE WITH		5,000	5,000												5,000									5,000	
Sub-Total - Parks, open space and streetscapes		30,000	25,000					5,000							30,000								20,000	5,000	
Waste Management																									
TRANSFER STATION IMPROVEMENTS - DESIGN OF PLANT		40,000						40,000						40,000											
DOONEN LANDFILL LITTER FENCING		10,000			10,000									10,000											
CELL 2 PUTRESCIBLE CONSTRUCTION JOHNS (BUILD JAN 2015)		1,035,000	1,035,000											1,035,000									1,035,000		
Sub-Total - Waste Management		1,085,000	1,035,000		10,000			40,000						1,085,000									1,035,000		
Other Infrastructure																									
WATER SUPPLY PIPE BURNT CREEK ESTATE		40,000						40,000						40,000											
HRLE DRAINAGE IMPROVEMENTS		15,000			15,000									15,000											
HRLE PROVISION OF RAMP NO. 4		30,000						30,000						30,000											
HRLE WATER REUSE SYSTEM		50,000						50,000						50,000											
ESTABLISH ROCK BUNKERS AT NEW DEPOT SITE		20,000						20,000						20,000											
WEIR SAFETY RAIL RENOVATION		19,000	19,000											19,000										19,000	
Sub-Total - Other Infrastructure		174,000	19,000		15,000			140,000						135,000	39,000									19,000	
TOTAL INFRASTRUCTURE		9,099,345	7,211,345		992,500			895,500		1,403,000	1,990,890	115,000			1,575,000	4,015,455	1,645,445	1,321,445					1,115,000	1,222,400	1,907,055
TOTAL NEW CAPITAL WORKS 2015/16		13,307,445	9,087,445		1,440,250			2,779,750		2,160,000	1,990,890	170,000	520,000	263,000	3,333,000	4,870,555	1,645,445	1,321,445	25,000		263,000	2,132,000	1,697,000	2,003,555	

HRCC CAPITAL WORKS PROGRAM 2015/16
2. WORKS CARRIED FORWARD FROM THE 2014/15 YEAR

ASSET DESCRIPTION	Listed in Cap Budget on	FUNDING SOURCE								FUNDING SOURCE RENEWAL												
		TOTAL COST	RENEWAL	UPGRADE	NEW	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/CHRG/CONTRIB	LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/CHRG/CONTRIB	LOANS	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE		
		\$	\$	%	\$	%	\$	%	\$			\$	\$	\$	\$	\$	\$	\$	\$	\$		
PROPERTY																						
Buildings																						
LAC RENEWABLE ENERGY PROJECT BOILER SYSTEM		250,000							250,000			125,000										
TOWN HALL REDEVELOPMENT		4,475,000	895,000		2,237,500				1,342,500									895,000				
Sub-Total - Land & Buildings		4,725,000	895,000		2,237,500				1,592,500			125,000						895,000				
TOTAL PROPERTY		4,725,000	895,000		2,237,500				1,592,500			125,000						895,000				
Furniture, Computers and Telecommunications																						
INCREASED STORAGE CAPACITY BOTH PRODUCTION & B		100,000	50,000		50,000																50,000	
Sub-Total - Furn & Equip		100,000	50,000		50,000																50,000	
TOTAL PLANT AND EQUIPMENT		100,000	50,000		50,000																50,000	
INFRASTRUCTURE																						
Roads																						
WIFT PRECINCT ESTABLISHMENT RDWRKS		300,000							300,000			150,000										
Sub-Total - Roads		300,000							300,000			150,000										
Drainage																						
WIFT PRECINCT ESTABLISHMENT RETARD BASIN, DRAINAGE		300,000							300,000			150,000										
Sub-Total - Drainage		300,000							300,000			150,000										
Recreational, leisure and community facilities																						
APEX ISLAND UPGRADE PLAYGROUND EQUIPMENT		25,000	25,000											25,000								25,000
Sub-Total - Recreational, leisure and community facilities		25,000	25,000											25,000								25,000
Waste Management																						
CELL 2 PUTRESCIBLE CONSTRUCTION JOHNS (BUILD JAN)		505,000	505,000																			505,000
Sub-Total - Waste Management		505,000	505,000																			505,000
Other Infrastructure																						
PARKING METERS		22,000			22,000																	22,000
Sub-Total - Other Infrastructure		22,000			22,000																	22,000
TOTAL INFRASTRUCTURE		1,152,000	530,000		22,000				600,000			300,000									505,000	25,000
TOTAL CARRIED FORWARD CAPITAL WORKS 2015/16		5,977,000	1,475,000		2,309,500				2,192,500			425,000							895,000		555,000	25,000

HRCC CAPITAL WORKS PROGRAM 2015/16

3. SUMMARY

ASSET DESCRIPTION	Listed in Cap Budget on	FUNDING SOURCE								FUNDING SOURCE RENEWAL														
		TOTAL COST		RENEWAL		UPGRADE		NEW		TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	GENERAL REVENUE	TIED GRANTS	R2R + R2R Special	SPECIAL RATE/ CHRG/ CONTRIB	LOANS	ASSET SALES	CASH RESERVES	INFRA-STRUCTURE RENEWAL RESERVES	GENERAL REVENUE
		\$	\$	%	\$	%	\$	%	\$				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
PROPERTY		6,949,100	1,491,100		2,621,250		2,836,750		882,000		1,055,000	3,995,000			170,000	847,100			25,000	895,000			474,600	96,500
PLANT AND EQUIPMENT		2,084,000	1,330,000		114,000		640,000						263,000	1,813,000	8,000					263,000	1,067,000			
INFRASTRUCTURE		10,251,345	7,741,345		1,014,500		1,495,500		1,703,000	1,990,890	115,000			2,402,000	4,040,455	1,645,445	1,321,445				1,620,000	1,222,400	1,932,055	
TOTAL CAPITAL WORKS		19,284,445	10,562,445	55	3,749,750	19	4,972,250	26	2,585,000	1,990,890	1,170,000	3,995,000	263,000	4,385,000	4,895,555	1,645,445	1,321,445	25,000	895,000	263,000	2,687,000	1,697,000	2,028,555	

Summary of planned capital works expenditure

	Asset Expenditure Types				Funding Sources				
	Total \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrow- ings \$'000
2015/16									
Property									
Land	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-
Buildings	6,949	1,491	2,621	2,837	6,949	882	1,055	1,017	3,995
Total Buildings	6,949	1,491	2,621	2,837	6,949	882	1,055	1,017	3,995
Total Property	6,949	1,491	2,621	2,837	6,949	882	1,055	1,017	3,995
Plant and equipment									
Plant, machinery	1,881	1,266	-	615	1,881	-	-	1,881	-
Office equipment	203	64	114	25	203	-	-	203	-
Total Plant and Equipment	2,084	1,330	114	640	2,084	-	-	2,084	-
Infrastructure									
Roads	6,435	5,095	525	815	6,435	3,006	20	3,409	-
Bridges	390	390	-	-	390	285	-	105	-
Footpaths and cycleways	400	270	115	15	400	-	-	400	-
Drainage	100	80	20	-	100	-	-	100	-
Recreational, leisure and community fac	793	305	308	180	793	253	95	445	-
Waste management	1,590	1,540	10	40	1,590	-	-	1,590	-
Parks, open space and streetscapes	30	25	-	5	30	-	-	30	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	17	17	-	-	17	-	-	17	-
Other infrastructure	496	19	37	440	496	150	-	346	-
Total infrastructure	10,251	7,741	1,015	1,495	10,251	3,694	115	6,442	-
Total capital works expenditure	19,284	10,562	3,750	4,972	19,284	4,576	1,170	9,543	3,995

Summary of planned capital works expenditure (continued)

	Asset Expenditure Types				Funding Sources				
	Total \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrow- ings \$'000
2016/17									
Property									
Land	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-
Buildings	5,289	387	77	4,825	5,289	2,463	200	363	2,263
Total Buildings	5,289	387	77	4,825	5,289	2,463	200	363	2,263
Total Property	5,289	387	77	4,825	5,289	2,463	200	363	2,263
Plant and equipment									
Plant, machinery	1,034	984	-	50	1,034	-	-	1,034	-
Office equipment	100	70	10	20	100	-	-	100	-
Total Plant and Equipment	1,134	1,054	10	70	1,134	-	-	1,134	-
Infrastructure									
Roads	5,884	4,486	498	900	5,884	2,446	-	3,438	-
Bridges	400	400	-	-	400	-	-	400	-
Footpaths and cycleways	400	270	115	15	400	-	-	400	-
Drainage	-	-	-	-	-	-	-	-	-
Recreational, leisure and community fac	413	100	50	263	413	106	-	200	107
Waste management	500	-	-	500	500	-	-	500	-
Parks, open space and streetscapes	40	40	-	-	40	-	-	40	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	15	15	-	-	15	-	-	15	-
Other infrastructure	1,240	620	620	-	1,240	764	-	476	-
Total infrastructure	8,892	5,931	1,283	1,678	8,892	3,316	-	5,469	107
Total capital works expenditure	15,315	7,372	1,370	6,573	15,315	5,779	200	6,966	2,370

Summary of planned capital works expenditure (continued)

	Asset Expenditure Types				Funding Sources				
	Total \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrow- ings \$'000
2017/18									
Property									
Land	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-
Buildings	2,923	1,000	423	1,500	2,923	1,393	480	200	850
Total Buildings	2,923	1,000	423	1,500	2,923	1,393	480	200	850
Total Property	2,923	1,000	423	1,500	2,923	1,393	480	200	850
Plant and equipment									
Plant, machinery	1,190	1,140	50	-	1,190	-	-	1,190	-
Office equipment	100	70	10	20	100	-	-	100	-
Total Plant and Equipment	1,290	1,210	60	20	1,290	-	-	1,290	-
Infrastructure									
Roads	7,133	4,639	494	2,000	7,133	3,003	-	4,130	-
Bridges	400	400	-	-	400	-	-	400	-
Footpaths and cycleways	400	270	115	15	400	-	-	400	-
Drainage	-	-	-	-	-	-	-	-	-
Recreational, leisure and community fac	550	100	50	400	550	175	-	200	175
Waste management	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	50	50	-	-	50	-	-	50	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	15	15	-	-	15	-	-	15	-
Other infrastructure	2,244	750	644	850	2,244	1,100	-	1,008	136
Total infrastructure	10,792	6,224	1,303	3,265	10,792	4,278	-	6,203	311
Total capital works expenditure	15,005	8,434	1,786	4,785	15,005	5,671	480	7,693	1,161

Summary of planned capital works expenditure (continued)

	Asset Expenditure Types				Funding Sources				
	Total \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrow- ings \$'000
2018/19									
Property									
Land	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-
Buildings	3,997	1,849	1,089	1,059	3,997	637	480	583	2,297
Total Buildings	3,997	1,849	1,089	1,059	3,997	637	480	583	2,297
Total Property	3,997	1,849	1,089	1,059	3,997	637	480	583	2,297
Plant and equipment									
Plant, machinery	1,190	1,140	50	-	1,190	-	-	1,190	-
Office equipment	100	70	10	20	100	-	-	100	-
Total Plant and Equipment	1,290	1,210	60	20	1,290	-	-	1,290	-
Infrastructure									
Roads	5,344	4,853	491	-	5,344	1,996	-	3,348	-
Bridges	400	400	-	-	400	-	-	400	-
Footpaths and cycleways	450	320	115	15	450	-	-	450	-
Drainage	-	-	-	-	-	-	-	-	-
Recreational, leisure and community fac	520	110	80	330	520	125	-	270	125
Waste management	1,040	1,040	-	-	1,040	-	-	1,040	-
Parks, open space and streetscapes	60	60	-	-	60	-	-	60	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	15	15	-	-	15	-	-	15	-
Other infrastructure	1,600	950	625	25	1,600	600	200	800	-
Total infrastructure	9,429	7,748	1,311	370	9,429	2,721	200	6,383	125
Total capital works expenditure	14,716	10,807	2,460	1,449	14,716	3,358	680	8,256	2,422

Appendix D - Reconciliation between cash and accrual budget

RECONCILIATION BETWEEN CASH AND ACCRUAL BUDGET

In accordance with the Local Government (Planning and Reporting) Regulations 2014, which came into operation on 18/4/2014, Council must include the following information relating to the budget.

Council assets are valued and depreciated in the accrual budget. All infrastructure assets have been valued during the year with pro-rata depreciation being charged against these items.

	CASH BUDGET 2015/16	DIFFERENCES BETWEEN CASH (RATE) BUDGET AND ACCRUAL BUDGET					ACCRUAL BUDGET 2015/16
		CAPITAL EXPEND	LOAN REDEMP	TRANSFER TO RESERVE	DEPN	WDV ASSETS SOLD	
OPERATING COSTS		(less)	(less)	(less)	(plus)	(plus)	
MANAGEMENT & ADMINISTRATION (Less rates)	7,226,029	341,000	467,333	460,624	265,000		6,222,072
REGULATORY SERVICES	2,797,808	27,000		377,887	100,000		2,492,921
COMMUNITY SERVICES	5,073,790	900,000		0	100,000		4,273,790
RECREATION, CULTURE & LEISURE	13,086,788	6,602,500		67,000	1,101,000		7,518,288
ECONOMIC DEVELOPMENT	2,392,390	950,000		73,714	200,000		1,568,676
PHYSICAL SERVICES	14,116,329	6,973,945		209,768	8,280,000	620,000	15,832,616
ENVIRONMENT	10,427,743	1,609,000		1,028,956	350,000		8,139,787
PLANT & EQUIPMENT EXPENDITURE		1,881,000					
total operating costs	55,120,876	19,284,445	467,333	2,217,949	10,396,000	620,000	46,048,149
OPERATING REVENUE			NEW LOANS	FROM RESERVE		ASSETS PROCEEDS	
			(less)	(less)		(plus)	
MANAGEMENT & ADMINISTRATION (Less rates)	8,669,857		3,995,000	275,000		500,000	4,899,857
REGULATORY SERVICES	1,443,165			22,000			1,421,165
COMMUNITY SERVICES	3,122,363			0			3,122,363
RECREATION, CULTURE & LEISURE	4,382,301			287,222			4,095,079
ECONOMIC DEVELOPMENT	1,245,539			491,649		0	753,890
PHYSICAL SERVICES	6,813,632			217,000		263,000	6,859,632
ENVIRONMENT	5,698,092			2,676,692			3,021,400
Other items:							
Fair value adjustments for investment property						55,000	55,000
Share of net profits of associates						60,000	60,000
total operating revenue	31,374,949	0	3,995,000	3,969,563	0	763,000	24,288,386
SURPLUS/(DEFICIT) BEFORE RATES	-23,745,927						-21,759,763
NETT RATE REVENUE 2015/2016	23,596,930						23,596,930
OPERATING SURPLUS/(DEFICIT)	-148,997						1,837,167
						2014/15	2015/16
Regulation 10 (1)(h)(i) TOTAL AMOUNT PROPOSED TO BE BORROWED (EXCLUDING REFINANCING)						4,305,000	3,995,000
Regulation 10 (1)(i) TOTAL AMOUNT PROPOSED TO BE REDEEMED						564,051	467,333
PROJECTED COST OF SERVICING BORROWINGS						225,488	262,808

Appendix E Non-Capital Initiatives

This appendix lists all of the Non-capital Initiatives that have been incorporated in to the budget for 2015-16.

NON CAPITAL INITIATIVES			
	Budget	Budget	Net Cost
	Expend 15/16	Income 15/16	to Council
Management & Administration			
VEC electoral representation review	35,000		35,000
Nintex workflow and forms licence	30,000	30,000	0
IT strategy consultancy	50,000	50,000	0
GIS shared service support	30,000		30,000
Corp services efficiency initiatives & improvements system checks, consultancies, other	50,000		50,000
Vecci membership c/fwd from 14/15	5,000		5,000
Regulatory Services			
ESM initial determinations and docs by contractor	20,000		20,000
ESM compliance works	10,000		10,000
Building software	40,000		40,000
Horsham south structure plan	120,000	80,000	40,000
Heritage advisor part time consultancy	20,000	10,000	10,000
Community Services			
Early years integrated services governance model development	25,000		25,000
Hsm nrth com development for childrens hub	5,000		5,000
MCH statewide mav it review contribution	5,000		5,000
MCH change management service review	9,000		9,000
Aged services sustainability review & operations	102,000	80,000	22,000
Recreation, Culture & Leisure			
Performing arts pre-opening expenses c/fwd from 14/15	120,502		120,502
Taylors lake recreation facility planning grant	15,000	15,000	0
Botanic gardens remove unsafe trees	25,000		25,000
Minor reserves mtce rotundas board walks, minor structures	5,000		5,000
City oval precinct master planning	60,000	30,000	30,000
Develop business plan for artist in residence project	30,000	20,000	10,000
Economic Development			
Initiatives seed funding business development c/fwd from 14/15	10,000		10,000
Regional living expo promotion	5,000		5,000
Review & update Hsm & Grampians (Wartook Valley) major events master plan	12,000		12,000
Grampians region digital strategy with 5 shires	10,000		10,000
Grampians region digital strategy with 5 shires - annual cost	7,500		7,500
Physical Services			
Transport plan - Hsm urban area	50,000		50,000
Project Officer/Consultant for special projects	20,000		20,000
Implementation/training assetic asset management	17,500		17,500
Rds asset condition/survey transfer to reserve	30,000		30,000
Reline all cbd on road bike paths inc signage	15,000		15,000
Natimuk flood plan operational budget	5,000		5,000
Livestock exchange: -			
wash down area improvements	2,000	2,000	0
roadway line marking and signs	10,000	10,000	0
scoping study, shade and rain water	5,000	5,000	0
Caravan park landlord lease expense fee	25,000	25,000	0
Pimpinio school land reservation	18,000	18,000	0
Jubilee hall planning for future use	10,000		10,000
Environment			
Relocate powerlines part of cbd revitalisation	750,000	750,000	0
Town entrances streetscape refurbishment	10,000		10,000
Hazardous tree removal	10,000		10,000
Natimuk rd tree plantation refurbishment	10,000		10,000
Weed control	50,000	50,000	0
Road side trees canopy clearance	20,000		20,000
Lighting the regions sustainable st lighting	69,976	69,976	0
Rehabilitate Dooen landfill Ladlows putrescible	698,716	698,716	0
Rehabilitate Dooen Landfill Johns cell 1 putrescible	35,000	35,000	0
	2,717,194	1,978,692	738,502

Appendix F - Community Grants

This appendix presents list of Community Grants that have been funded from the 2015/16 Budget.

COMMUNITY GRANTS FOR 2015/16			COUNCIL'S ALLOCATION
SPORTING CLUBS/RECREATION RESERVES			
Rural Recreation Reserves Turf Maintenance Allocations			44,485
Haven	875		
Dooen	875		
Dock Lake	5,360		
Laharum	5,360		
Jung	-		
Kalkee	5,360		
Pimpinio	5,360		
Quantong	5,360		
Riverside	875		
Noradjuha	2,680		
Natimuk Show Grounds	9,700		
Toolondo	2,680		
Applications lodged for Sport & Recreation Grants. Council amount required			
Coughlin Park Community Centre Major CFN/PLF Application			10,000
Annual allocation to assist major funding applications			10,000
Sporting Clubs Other Grants (Tied to Specific Request)			36,758
Horsham Little Athletics	1,000	Resurface runups long/triple jump	
Riverside Recreation Reserve	5,000	Rebuild horse yards	
Drung Golf Club	1,939	Replace tee signs	
Horsham Riding for Disabled	1,462	Rubber matting indoor arena	
Natimuk Golf Club	5,000	Contribution to new slasher	
Taylors Lake Football Netball	2,500	Fence playground area	
Kalimna Park Croquet Club	1,157	Line Marker	
Natimuk Bowling Club	2,500	Replace chairs	
Horsham Motorcycle Club	5,000	Complete safety fence	
Cental Wimmera Clay Target Club	5,000	Fire protection water supply	
Horsham Calisthenics College	700	Tied to Trophies for August Competition	
Hsm Aquatic Community Group	2,500	Purchase equipment and trolley	
Hsm Dog Obedience	2,000	Awning for shelter	
Hsm Soccer Club	1,000	Signage Central Park	
Sport & Rec Advisory		Contingency	5,500
Coughlin Park			8,650
TOTAL COMMUNITY GRANTS FOR SPORTS/REC RESERVES			115,393
WELFARE & HEALTH			
Kindergartens Capital Expenditure			16,873
Natimuk Rd	366	Improve entrance lighting	
Hsm & Dist Kinder Assoc	11,000	Annual donation	
Bennett Rd	2,475	Park bench, landscaping	
Natimuk Pre School Centre	790	Reference books and protective clothing	
Roberts Ave Kindergarten	2,242	Shade sail and wooden instruments	
Maintenance Grants of \$780 for each of Council's 6 Kindergartens: Bennett Rd, Casaurina, Horsham North, Natimuk Rd, Roberts Ave and Natimuk			4,680
TOTAL COMMUNITY GRANTS FOR KINDERGARTENS			21,553

COMMUNITY GRANTS FOR 2015/16

			COUNCIL'S ALLOCATION
HALLS			
Insurance and fire services levy for all Council Public Halls			18,700
Halls Capital Expenditure			15,357
Dooen Public Hall	8,900	Hall Roofing	
Toolondo Rec Reserve	1,744	Air Conditioning for Kitchen	
Wonwondah North Hall	2,000	Kitchen Cabinetry	
Telangatuk East Hall Committee	2,213	Ceiling fans and shade canopy	
Hamilton Lamb Hall	500	Tune Piano	
TOTAL COMMUNITY GRANTS FOR HALLS			34,057
GENERAL WELFARE			
Horsham College Chaplaincy Committee			5,150
Wimmera Toy Library - Resources			1,000
Haven Bush Playgroup - Resources			1,000
TOTAL COMMUNITY GRANTS FOR GENERAL WELFARE			7,150
COMMUNITY SERVICES			
Christian Emergency Food Centre SP: Hampers			2,100
Wimmera River Improvement Committee			7,800
Wimmera River Improvement Committee (Police Paddock)			2,300
TOTAL COMMUNITY GRANTS FOR COMMUNITY SERVICES			12,200
ORGANISATIONS			
Charitable Organisations refund of rates			3,500
Red Cross, St Vincent de Paul, Salvation Army, Wool Factory, Jacobs Well			
Wimmera Assoc. for Genealogy Inc.			300
Makers Gallery			500
Makers Gallery computer, printer, software			2,880
Horsham City Brass Band Inc.			1,600
Horsham City Brass Band Inc. new uniforms			1,885
Horsham City Pipe Band Inc.			1,600
Natimuk Brass Band			1,600
Natimuk & District Progress Press Assn			1,100
North West Grampians Newsletter			1,422
Arapiles Historical Society - update and replace historical markers			3,643
Horsham Historical Society digitise old films and photos			800
Business Horsham			12,500
Clear Lake Recreation Reserve - Cleaning of Public Toilets			515
Horsham Showgrounds Committee			5,000
Pimpinio Cemetery Trust - war memorial			2,860
Tidy Towns Committee - build shelter for May and Miller Wagon			10,000
Sing Australia - song books			990
Third Horsham Girl Guides windows and security screens			4,700
Horsham Pop up Café - rental and advertising			950
Horsham Paws - digital display signs			1,000
Longerenong Citizenship Prize			300
Federation University Hsm Campus, Nursing Achievement Award			300
Horsham Secondary College Snr Achievement Award			200
St Brigids College Snr Achievement Award			200
St Brigids College Self Defence program for open community			1,000
Wimmera Southern Mallee Llen, lets read program			5,000
Horsham Mens Shed - electrical works and floor coverings			4,687
Horsham & District Orchid Society			600
Horsham Arts Council - History Book			5,000
Wimmera and Southern Mallee Careers Assoc - Expo			1,700
General Contingency			4,224
TOTAL CONTRIBUTIONS TO ORGANISATIONS			82,556

COMMUNITY GRANTS FOR 2015/16		
		COUNCIL'S ALLOCATION
PROMOTIONS, FESTIVAL AND CULTURE		
Natimuk Frinj Festival		6,500
Tri state games - Rotary Club of Horsham East		5,000
Horsham Country Music Inc		1,800
Hsm Fishing Competition		5,000
Horsham Spring Garden Festival		1,000
Kannamaroo Festival Committee		4,000
Art Is Festival		6,500
Horsham Regional Arts Assoc. Inc. SP: Calendar of Events		3,100
Carols by Candlelight		2,700
Operation 19:14 Family Fun Day		2,700
North Fest Family Fun Festival		3,200
Wimmera Rockers Danceworld - Dance Extravaganza		2,100
Business Hsm - community seminars		3,000
TOTAL FOR FESTIVAL & CULTURE		46,600
GRAND TOTAL		319,509
COMMUNITY GRANT FUNDING REQUIRED 15/16		319,509

Appendix G

Fees and Charges Schedules

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2015/16 year.

COUNCIL CHARGES & RENTALS 2015/16

	Lease Period	Charge Frequency	Adopted Charge 2014/15	Proposed Charge 2015/16	YEAR LAST INCREASED
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NOTE: All charges listed do not include gst unless otherwise stated.

REGIONAL LIVESTOCK EXCHANGE

Associated agents general fee		Annual	45,800.00	47,400.00	2013/14
Contribution towards office and canteen		Annual	10,000.00	10,000.00	1999/00
Truck wash- Purchase Avdata Key			40.00	40.00	2010/11
Occasional users - tray trucks/trailers		per 3 mins min charge 3 mins	6.60	6.60	2014/15
Coin in the slot		2 minutes	2.00	2.00	2002/03
Occasional users - semi-trailers			20.00	20.00	2010/11
General Sale Dues as Follows :-					
Horses		Per Head/Day	10.50	11.00	2014/15
Cattle (not bulls)		Per Head/Day	10.50	11.00	2014/15
Bulls		Per Head/Day	10.50	11.00	2014/15
Calves		Per Head/Day	3.90	4.10	2014/15
Sheep		Per Head/Day	0.68	0.71	2014/15
Goats		Per Head/Day	0.68	0.71	2014/15

Note: For Private Sales, General Sales Dues apply.

Note: Additional Fee for Mob Selling pending if applicable.

Holding Fees

Every person who rents or uses pens or other accommodation for cattle for any purpose other than the sale of cattle at any market provided by the Council, for any of the following :-

Sheep		Per Head/Day	0.26	0.27	2014/15
Goats		Per Head/Day	0.26	0.27	2014/15
Cattle		Per Head/Day	3.10	3.20	2014/15

Weighing Fee

Cattle (Other than for sale)		Per Head	5.00	5.20	2014/15
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Holding Paddock Fee

sheep and lambs there is no charge on stock held in yards on the first night All stock is to be removed from selling yards by the lunchtime Friday after a sale or stock will be placed on agistment where a fee is applicable		Per Head per I	0.26	0.27	2014/15
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Disposal Fee

		Per Head	27.50	28.70	2014/15
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Eartagging

		Per Head	27.50	28.70	2014/15
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COUNCIL CHARGES & RENTALS 2015/16

	Lease Period	Charge Frequency	Adopted Charge 2014/15	Proposed Charge 2015/16	YEAR LAST INCREASED
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NOTE: All charges listed do not include gst unless otherwise stated.

CITY OVAL
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Ground Rentals

Horsham Cricket Association (For cricket season)		Annual	4,750.00	4,920.00	2014/15
Horsham Football Club		Annual	9,250.00	9,600.00	2014/15
One-off usage charge		Per event	500.00	520.00	new 14/15
Horsham District Football League	Ord Final	Charge now levied by Recreation Reserve			
Wimmera Football League	Ord Final	Committee of Management			
Horsham District Football League	Grand Final		10% of gate	10% of gate	
Wimmera Football League	Grand Final		10% of gate	10% of gate	

** 15% of gate applies if League does not provide clean-up

33% of finals gate commission paid to Committee of Management

Clubroom Cleaning Charges

Horsham Football Club (cleaning new showers & toilet facilities - bond \$250)					
Football Season		F/night	162.50	170.00	2014/15
Cricket Season		F/night	70.00	75.00	2014/15
Other bodies using facilities by arrangement		Each time	162.50	170.00	2014/15

Horsham Recreation Reserve Committee of Management sets and retains casual hiring fees

Advertising on Ground fence (paid to Committee of Management)

RESIDENCES
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Botanic Gardens (rental set at market value)		Weekly	200.00	210.00	2014/15
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AERODROME
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Hangar Site Rental - Non Commercial (as per current lease 3.0% increase)		Annual	742.85	765.14	2014/15
Hangar Site Rental - Commercial (as per current lease 3.0% increase)		Annual	1,238.07	1,275.21	2014/15
Refuelling rights (Air BP) - as per current lease 3.0% increase		Annual	1,828.96	1,883.83	2014/15

Council is required to give notice of rental increase no later than seven days prior to the commencement of each rental period that increase is to apply to.

User Charges

Western Ag Supplies (formally Western Aerial Pty Ltd)		Annual	405.00	420.00	2014/15
Air Ambulance Victoria		Annual	1,620.00	1,680.00	2014/15
Horsham Flying Club		Annual	810.00	840.00	2014/15
Horsham Aviation Services		Annual	1,272.80	1,319.94	2014/15
Stewart Aviation		Annual	4,050.00	4,200.00	2014/15
Horsham Aero Club		Annual	810.00	840.00	2014/15
Regular non-hangar site user fee		Annual	170.00	180.00	2014/15
Occasional Landing Fee		Intermittent	15.00	15.00	2010/11

COUNCIL CHARGES & RENTALS 2015/16

	Lease Period	Charge Frequency	Adopted Charge 2014/15	Proposed Charge 2015/16	YEAR LAST INCREASED
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NOTE: All charges listed do not include gst unless otherwise stated.

MECHANICS INSTITUTE

Historical Society Rooms	Lease to be reviewed	Annual	225.00	235.00	2014/15
Legacy Rooms	Lease to be reviewed	Annual	2,180.00	2,280.00	2014/15
Genealogy Society	Lease to be reviewed	Annual	195.00	205.00	2014/15

COMMERCIAL PROPERTIES

Horsham Basketball Stadium					
Horsham Amateur Basketball Association	1.7.12 - 30.6.17	Annual	15,500.00	15,500.00	2007/08
Fixed Charge for 5 years					
WRLC Mclachlan St - Mibus Centre		Annual	8,925.00	9,375.00	2014/15
Roberts Ave -Old Police Station					
- Booking Agency	Lease to be reviewed	Monthly	220.00	230.00	2014/15
- Lapidary Club	Lease to be reviewed	Annual	205.00	215.00	2014/15
-Community Radio Station#	Lease to be reviewed	Annual	220.00	230.00	2014/15
-Wimmera Hearing Society	Lease to be reviewed	Annual	790.00	825.00	2014/15
#in addition Community Radio Station also pay rates of approx. \$410					

COMMERCIAL PROPERTIES continued

Main Street Shops - total rental revenue (managed by Horsham Real Estate)			162,677.00	162,677.00	
Other premises					
28 Kalkee Road (rental set at market value)		Annual	11,440.00		
* Properties managed by Horsham Real Estate. Commercial properties shown as GST inclusive.					
43 Firebrace Street -Art Is occupy small area and pay rental		Annual	770.00	800.00	2014/15
45 Firebrace Street - Horsham PAWS		Monthly	800.00	800.00	new 12/13
Art Is occupation not covered by formal lease					
Notice Board - Horsham & District Funerals		Annual	55.00	60.00	2013/14
Notice Board- Wimmera Funerals		Annual	55.00	60.00	2013/14

BURNT CREEK INDUSTRIAL ESTATE

For agistment purposes (approx 90 ha, Lease fixed to 30/6/2015, HRLE)		Annual	6,543.00	new lease	2012/13
Lease of Real Estate - Lot 7 Burnt Creek Dve (approx. 1.45 ha - exp 12/17)		Annual	15,163.00	*15163.00	2014/15
*cpi adjustment every 2 years					

HORSHAM ENTERPRISE ESTATE

For agistment purposes (approx 40 ha, Lease fixed to 30/6/2015, Kenny Rd)		Annual	2,908.00	new lease	2012/13
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COUNCIL CHARGES & RENTALS 2015/16

Lease Period	Charge Frequency	Adopted Charge 2014/15	Proposed Charge 2015/16	YEAR LAST INCREASED
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NOTE: All charges listed do not include gst unless otherwise stated.

OTHER PROPERTIES

Miscellaneous Rental - Annual Fee				
Grazing Licence Rental over allotment N of 159A Bungalally (approx. 14 ha)		355.00	370.00	2014/15
Grazing Licence Rental over allotments adj 195B, 195C Bung. (approx 5 ha)		215.00	225.00	2014/15
Lease of Dam Site (C/A 249A) NW Corner allot 249 Vectis East (0.82 ha)		90.00	95.00	2014/15
NC2 Multipurpose Room rental				
Group A	Daily	150.00	150.00	new 11/12
- Businesses, government agencies and other users	Half Day	80.00	80.00	new 11/12
	Nightly	50.00	50.00	new 11/12
Group B	Daily	50.00	50.00	new 11/12
- Not-for-profit community groups and Natimuk businesses	Half Day	25.00	25.00	new 11/12
	Nightly	10.00	10.00	new 11/12

DOG/CAT CONTROL

Dog/Cat Fees to be set for year commencing 10th April, 2016

Dogs over three months	- Entire	Annual	108.00	114.00	2014/15
	- Desexed/Microchipped/Over 10 yrs	Annual	36.00	38.00	2014/15
	- Working	Annual	36.00	38.00	2014/15
Pensioner Concession	- Entire	Annual	54.00	57.00	2014/15
	- Desexed/Microchipped/Over 10 yrs	Annual	18.00	19.00	2014/15
	- Working	Annual	18.00	19.00	2014/15
Cats over three months	- Entire	Annual	108.00	114.00	2014/15
	- Desexed/Microchipped/Over 10 yrs	Annual	36.00	38.00	2014/15
Pensioner Concession	- Entire	Annual	54.00	57.00	2014/15
	- Desexed/Microchipped/Over 10 yrs	Annual	18.00	19.00	2014/15

The Domestic (Feral and Nuisance) Animals Act 1994 operative April 1996 requires that Council

fix a maximum fee for dogs/cats that applies to all dogs/cats except :-

Desexed Dogs/Cats.

Dogs/Cats over 10 years old.

Dogs kept for working stock.

Dogs/Cats kept for breeding by the proprietor of a domestic animal business conducted on registered premises.

Dogs that have undergone obedience training which complies with the regulation.

Dogs/Cats registered with the Victorian Canine Association/Feline control Council.

(\$2.50 per dog and \$1.00 per cat of fee paid to Bureau of Animal Welfare)

The maximum fee must be three times the reduced fee.

Pound - First release fee - Dog/Cat During Normal Working Hours			0.00	0.00	2012/13
Pound - First release fee - Dog/Cat Outside Normal Working Hours			80.00	85.00	2013/14
Pound - Second release fee - Dog/Cat			80.00	85.00	2013/14
Pound - Third and subsequent release fee - Dog/Cat			100.00	110.00	2013/14
Additional release fee if dog involved in attack			105.00	115.00	2013/14
Daily feeding and cleaning charges - First 24 hours on weekdays			0.00	0.00	new 12/13
Daily feeding and cleaning charges - Per weekday after first 24 hours	per day		20.00	22.00	2013/14
Daily feeding and cleaning charges - Per weekend day	per day		40.00	44.00	2013/14
Registration/Renewal of a Domestic Animal Business. (\$10.00 of fee paid to Bureau of Animal Welfare)			230.00	240.00	2013/14

COUNCIL CHARGES & RENTALS 2015/16

Lease Period	Charge Frequency	Adopted Charge 2014/15	Proposed Charge 2015/16	YEAR LAST INCREASED
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NOTE: All charges listed do not include gst unless otherwise stated.

PARKING CONTROL

Parking Fines (Set by Act)

Expired Meter (Minimum \$28 Maximum \$70)*		55.00	55.00	2012/13
On a footpath, etc. (Set by Act)"		89.00	91.00	2014/15
No Stopping Area (Set by Act)"		148.00	152.00	2014/15

* Council may set a fee of b/n 0.2 & 0.5 Penalty Units " estimated amount - to increase with CPI

Parking Meter Charges

*includes GST	Per hour	*1.00	*1.00	2011/12
Allocated on Street Car Parking Fee (per Bay)	Monthly	100.00	100.00	2014/15
Low cost all-day parking	Per day	*1.00	*1.00	new 14/15

HEALTH FEES

Food Premises

*Class One - Premises - Base fee	Annual	340.00	350.00	2014/15
*Class Two - Premises - Base fee	Annual	340.00	350.00	2014/15
Full time equivalent employees - greater than 5	Each	30.00	31.00	2014/15
Class Two Accommodation Meals (B&B)	Annual	110.00	115.00	2014/15
Class Two - School Canteens	Annual	29.00	31.00	2014/15
Class Two - Food Vehicle	Annual	250.00	260.00	2014/15
Class Two - Community Group (unlimited events)/Low volume home caterer	Annual	75.00	80.00	2014/15
Class Two - Temporary Event	Each	34.00	40.00	2014/15
Class Three - Premises	Annual	220.00	230.00	2014/15
Class Three - Accommodation Meals (B&B)	Annual	90.00	95.00	2014/15
Class Three - Community Group (unlimited events)/Low volume home caterer	Annual	70.00	75.00	2014/15
Class Three - Food Vehicle	Annual	220.00	230.00	2014/15
Class Three - Temporary Event	Each	25.00	30.00	2014/15

Health Premises

Registered premises	Annual	250.00	260.00	2014/15
Accommodation	Annual	250.00	260.00	2014/15

***Maximum fee**

2,950.00 3,100.00 2014/15

Transfer of Registration

50% of full fee

Late Fees

After 31 December each year 10% of the full fee is added.

Septic Tank Fees

Permit to Instal	Each	400.00	420.00	2014/15
Permit to Alter	Each	200.00	210.00	2014/15
Permit Extension / Amend Permit	Each	47.50	50.00	2014/15

Service Fee

Inspection by request	Per hour	105.00	110.00	2014/15
Influenza vaccinations	Per dose	20.00	20.00	new 14/15

AGED & COMMUNITY CARE

Meals on Wheels - Horsham	Per Meal	10.00	10.00	2013/14
Meals on Wheels - Natimuk	Per Meal	10.00	10.00	2013/14
Home Help - Base Charge	Per Hour	8.00	10.00	2013/14
Disabled Parking Permit - Issue fee	Per Permit	6.00	6.00	2010/11
Home Maintenance Handyman - Home Safety	Per Hour	16.00	16.00	2013/14

COUNCIL CHARGES & RENTALS 2015/16

Lease Period	Charge Frequency	Adopted Charge 2014/15	Proposed Charge 2015/16	YEAR LAST INCREASED
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NOTE: All charges listed do not include gst unless otherwise stated.

PLANNING

Extension of time to Planning Permit			105.00	107.50	2014/15
Secondary consent for Planning Permits			105.00	107.50	2014/15
Amendment to Planning Permit					
Planning Permit history			110.00	113.00	2014/15
Notice of Planning Permit - Application in newspaper			180.00	185.00	2014/15
Placing of Planning Permit Application notice on-site			100.00	102.50	2014/15
CLASS 2A - Application to develop one dwelling or ancillary development - estimated cost \$10,000 or less			115.00	118.00	2013/14
CLASS 2B - Application to develop one dwelling or ancillary development - estimated cost \$10,001 to \$30,000			215.00	220.00	2013/14
CLASS 2C - Application to develop one dwelling or ancillary development - estimated cost \$30,001 to \$100,000					
CLASS 5A - Application to develop land other than dwelling and ancillary development - estimated cost \$10,001 to \$30,000			230.00	236.00	2014/15
CLASS 5B - Application to develop land other than dwelling and ancillary development - estimated cost \$30,001 to \$100,000			460.00	472.00	2014/15
CLASS 5C - Application to develop land other than dwelling and ancillary development - estimated cost \$100,001 to \$250,000					
Copy of Title and Title Plan			40.00	41.00	2014/15
Copy of Covenant/Section 173			25.00	25.70	2014/15
Request for Council consent (ie. Liquor Licence) where no PP req'd			120.00	123.00	2014/15
Application for Council signing & sealing of Section 173 agreement			150.00	154.00	2014/15
Request for Planning Information in writing			60.00	61.50	new 14/15

RECREATION RENTALS

Baillie St.					
Girl Guides Facilities	no formal lease	Annual	220.00	230.00	2014/15
Scouts Facilities	1.10.01-31.12.11	Annual	220.00	230.00	2014/15
Kalimna Park Croquet Club	1.3.04 - 31.12.11	Annual	220.00	230.00	2014/15
Racecourse Reserve					
Horsham & District Racing Club		Annual	*4650.00	new lease	2014/15
Lease from 1/7/2012 to 30/9/2015					
Rental increased in proportion with increases in revenues from all sources (inc Tabaret)					
*Estimated - Club to supply latest financial accounts before amount can be finalized					
Horsham West Ladies Bowling Club	no formal lease	Annual	195.00	205.00	2014/15
Hockey/Softball Association	no formal lease	Annual	205.00	215.00	2014/15
Botanic Gardens					
Horsham Croquet Club	1.12.39-Indefinite	Annual	220.00	230.00	2014/15

COUNCIL CHARGES & RENTALS 2015/16

Lease Period	Charge Frequency	Adopted Charge 2014/15	Proposed Charge 2015/16	YEAR LAST INCREASED
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NOTE: All charges listed do not include gst unless otherwise stated.

SUNDRY CHARGES

Weddings at Gardens - Hire Charge	GST inclusive	Each Time	60.00	65.00	2014/15
Booking fee for wedding photographs	GST inclusive		60.00	65.00	2014/15

Emergency Bore Water Charge

- all water in excess of 20,000 KL per year - \$1.00 per additional KL			1.00	1.00	2009/10
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Community Local Law No. 3

Permit to Burn		each permit	30.00	30.00	2014/15
Permit to collect firewood from Council road/place		each permit	13.00	15.00	2014/15
Permit to display vehicle or goods for sale		each permit	125.00	130.00	2014/15
Footpath Advertising Permit			125.00	130.00	2014/15
Footpath Display Table Permit			125.00	130.00	2014/15
Footpath Table & Chairs Permit - per chairs - unlicensed premise			17.00	18.00	2014/15
Footpath Table & Chairs Permit - per chairs - licenced premise			35.00	37.00	2014/15

Note: Change in 2010/11 from setting (1 table & 4 chairs) to per chair

Refer to Appendix 'A' 'Schedule of Application for Local Law Permit Fees' for further permit fees applicable

Car parking offstreet in lieu of spaces		Space	8,000.00	8,250.00	2013/14
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Road Opening Fees & Re-Instatement Charges

Permit Fee			55.00	60.00	2014/15
Opening	Gravelled Surface	per sq m	40.00	40.00	2013/14
Opening	Bitumen or Concrete Footpath	per sq m	65.00	65.00	2013/14
Opening	Removal of Kerb & Channel	per m	65.00	65.00	2013/14
Opening	Sealed Roadways	per sq m	75.00	75.00	2013/14
Opening	Established Nature Strip	Permit Fee			
	Major Work Only				
Opening	Tap into Stormwater drain	Permit Fee	45.00	45.00	2013/14
Boring	Boring Under Road (No disturbance to pavement)	Permit Fee	60.00	60.00	2013/14
Vehicle	Construction of Kerb Crossing - permit fee	Permit Fee	70.00	70.00	2013/14
Crossings					
Public	Ruling charges as varied from			To Be Advised	
Authorities	time to time by MAV				
Special Work	Minimum Charge		45.00	45.00	
	Road closure, etc.				

Builders Footpath Repair & Crossing Deposit (Fixed as per Local Law No. 3)			700.00	700.00	2011/12
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Building Services

As per Building Dept Fees & Charges Schedule - refer Appendix 'B'

Roadworks Contribution - Due by Subdivider/Developer - contribution towards upgrading existing roads servicing development - based on estimated cost - project specific

Drainage Headworks Levy

- per hectare - Urban areas			16,500.00	17,250.00	2014/15
- per hectare - Rural Residential Areas*			16,500.00	17,250.00	2014/15

*sliding scale applicable

Design checking fee 0.75% of approved actuals

Supervision only - 2.5% of approved actuals

Design / Supervision / Administration - 7.5% of approved actuals

COUNCIL CHARGES & RENTALS 2015/16

Lease Period	Charge Frequency	Adopted Charge 2014/15	Proposed Charge 2015/16	YEAR LAST INCREASED
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NOTE: All charges listed do not include gst unless otherwise stated.

SUNDRY CHARGES

Offences Under Local Law No. 3

2.18 & 6.6 (b) Toy Vehicles

Impounding Release Fee

-1st Offence	each time	40.00	40.00	2014/15
-2nd Offence	each time	100.00	100.00	2014/15
-3rd & Subsequent Offences	each time	195.00	200.00	2014/15

2.17 & 6.6 (b) Shopping Trolleys

Impounding Release Fee	each trolley	95.00	100.00	2014/15
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Impounded abandoned vehicles release fee plus costs	each vehicle	190.00	200.00	2014/15
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Impounded release fee - other Items where permit and fee applies but neither permit obtained nor fee paid and item displayed illegally.	each item	100.00	100.00	2014/15
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Fire Hazard Removal by Contractor - Council Admin. Fee (Failure to adhere to Fire Prevention Notice)		230.00	240.00	2014/15
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Photocopying Charge - per copy

A4	BW/Colour	*0.45/*0.50	*0.50/*0.55	2014/15
A3	BW/Colour	*0.55/*0.60	*0.60/*0.65	2014/15
A2	BW/Colour	*6.50/*7.00	*7.00/*7.50	2014/15
A1	BW/Colour	*10.00/*11.00	*11.00/*12.00	2014/15
A0	BW/Colour	*16.00/*17.00	*17.00/*18.00	2014/15

***includes GST**

Provision of sales data to Valuers and Real Estate Agents:-

Urban & Rural	per property	0.65	0.70	2014/15
Rural Only	per property	0.80	0.85	2014/15

COUNCIL CHARGES & RENTALS 2015/16

Lease Period	Charge Frequency	Adopted Charge 2014/15	Proposed Charge 2015/16	YEAR LAST INCREASED
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NOTE: All charges listed do not include gst unless otherwise stated.

TOWN HALL

Horsham Town Hall Fees	Usage Method	Full Charge	Dance School Rate	Community Rate
Auditorium Theatre (500)	8 hrs	1,800.00	1,350.00	655.00
Auditorium Theatre (500)	4 hrs	1,000.00	750.00	400.00
Auditorium Rehearse/Bump In/Out	8 hrs	1,200.00	300.00	280.00
Auditorium Rehearse/Bump In/Out	4 hrs	700.00	150.00	150.00
Auditorium Conference/forum	8 hrs	1,600.00		
Auditorium Conference/forum	4 hrs	900.00		
Foyer	8 hrs	440.00	330.00	176.00
Foyer	4 hrs	220.00	165.00	88.00
Town Hall Seated, Theatre / Expo	8 hrs	1,000.00	750.00	500.00
Town Hall Seated, Theatre / Expo	4 hrs	600.00	450.00	300.00
Town Hall Rehearsals	8 hrs	304.00	250.00	250.00
Town Hall Rehearsals	4 hrs	152.00	150.00	150.00
Town Hall event set up (build day prior)	8 hrs	304.00	250.00	250.00
Town Hall event set up (build day prior)	4 hrs	152.00	150.00	150.00
Education Room Seated (40)	8 hrs	400.00	300.00	160.00
Education Room Seated (40)	4 hrs	200.00	150.00	80.00
Education Room Seated (40)	2 hrs	100.00	75.00	40.00
Green Room Seated (25)	8 hrs	320.00	240.00	128.00
Green Room Seated (25)	4 hrs	160.00	120.00	64.00
Green Room Seated (25)	2 hrs	80.00	60.00	32.00
Art Gallery	4 hrs	280.00		112.00
Art Gallery	2 hrs	140.00		56.00
HTH Other:				
Town Hall Kitchen	8 hrs	320.00	240.00	128.00
	4 hrs	160.00	120.00	64.00
Projector Hire				
Piano Hire	per hire	150.00		
APRA Licence	per event	60.00		
Additional Cleaning	per hour	55.00		

Lease Period	Charge Frequency	Adopted Charge 2014/15	Proposed Charge 2015/16	YEAR LAST INCREASED
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NOTE: All charges listed do not include gst unless otherwise stated.

WASTE MANAGEMENT FEES

* All waste management fees listed include GST

TRANSFER STATIONS AND RURAL LANDFILLS

WASTE ITEM

CHARGE

UNIT

General Waste

Car Boot/240 litre bin	Min. charge	12.00	12.50	2014/15
6 x 4 Trailer, Utility	(approx 1m3)	18.00	19.00	2014/15
6 x 4 Trailer with sides	(approx 1.5m3)	27.00	28.50	2014/15
Tandem Trailer	2m3	36.00	38.00	2014/15
Light Trucks	3m3	54.00	57.00	2014/15

Builders Waste/Concrete/Spoil

-If dumped at Transfer Station \$145.20* per m3 plus \$11.00* per m3 cartage to Dooen - maximum 3 x m3 = \$468.60

Dead Animals - per carcass		17.00	18.00	2014/15
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Green Waste (Sorted-Clean)

Up to 2 cm (loose)	per load	8.00	8.00	2011/12
Trucks/Large Loads/Tandem Trailer	per load	20.00	20.00	2011/12
6 X 4 Trailer (clean, green)	per load	6.00	6.00	2011/12

Recyclables

Paper / Cardboard / Polystyrene

Bottles / Glass / Cans

} free if sorted

Steel/W. Goods/Fencing/Tanks

Car Batteries

No Charge No Charge

Car Bodies

No Charge No Charge

Empty Gas Cylinders

No Charge No Charge

Mattresses (Single)

14.00 15.00 2014/15

Mattresses (Double or larger)

28.00 30.00 2014/15

Light Tyres

23.00 24.00 2014/15

Heavy Tyres

39.00 42.00 2014/15

Heavy Tyres (Truck)

72.00 77.50 2014/15

Heavy Tyres (Tractor, etc)

155.00 165.00 2014/15

Waste Oil (non-commercial only)

No Charge No Charge

T.V. (monitor) screens, etc.

No Charge No Charge 2012/13

Chemical Drums

each No Charge No Charge

(must be triple rinsed)

Sale of chipped greenwaste (if available)

Trailer 6 X 4	Load	15.00	15.00	2008/09
Tandem Trailer	Load	23.00	23.00	2008/09
Truckload	Load	29.50	29.50	2008/09
Loading (To max. \$5.00*)	per m3	2.00	2.00	2007/08

Commercial Waste

Large loads not accepted

Asbestos Waste

Not Accepted

Builders Waste/Concrete/Spoil

In excess of 3xm3 take to Dooen by arrangement at Dooen

Builders Waste/Concrete/Spoil

If dumped at Transfer Station 145.20* per m3 plus \$11.00* per m3 cartage to Dooen = 156.20/m3 (ie. For 3 x m3 = \$468.60)

All accounts must be authorised by General Manager Technical Services and a bank cheque/guarantee may be requested as security.

Lease Period	Charge Frequency	Adopted Charge 2014/15	Proposed Charge 2015/16	YEAR LAST INCREASED
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NOTE: All charges listed do not include gst unless otherwise stated.

WASTE MANAGEMENT FEES (rates amended for increased EPA charges 2015/16)

DOOEN LANDFILL

*** All waste management fees listed include GST**

(Based on EPA Landfill levies of \$30.00 per tonne for Municipal and \$52.60 per tonne for Industrial/Commercial waste, \$70.00 per tonne for Low Level Contaminated waste and \$50.00 for Asbestos)

<u>WASTE ITEM</u>	<u>CHARGE UNIT</u>			
General Waste				
Not accepted unless by arrangement - use Transfer Station				
All Loads (Min. 3 tonne)	Min 3.0 tonne	343.20	356.40	2014/15
Excess above 3.0 tonne	tonne	114.40	118.80	2014/15
Green Waste (Sorted) & Recyclables				
Not accepted - use Transfer Station				
Putrescible Waste				
Municipal - other Councils	tonne	114.40	118.80	2014/15
HRCC		102.30	107.80	2014/15
Hard Waste				
(Builders Rubble, etc.)	tonne	138.60	145.20	2014/15
Commercial Waste				
(From approved Commercial Waste Operators)	tonne	138.60	145.20	2014/15
Clean Filling				
(Suitable for Landfill cover)	tonne	7.70	7.70	2010/11
Sheepskins	tonne	60.00	65.00	2014/15
Dead Sheep	each carcass	8.30	8.80	2014/15
Animal Carcass				
(Larger than sheep)	each carcass	17.00	18.00	2014/15
Clean Concrete				
(Suitable for crushing)	tonne	5.50	5.50	2008/09
Asbestos				
(Only accepted with EPA approval)	tonne	220.00	231.00	2014/15
Grain Waste				
(GMO waste DNRE approval needed)	tonne	138.60	145.20	2014/15
Low Level Contaminated Soil (Cat. C)	tonne	198.00	209.00	2014/15
Sale of Crushed Concrete				
Non Council	tonne	N/A	N/A	2010/11
Council	tonne	12.00	12.00	2010/11
Approved Contributing Recyclers	tonne	N/A	N/A	2010/11



Domestic Building Work (Class 1 and 10)	
Works value less than \$5,000	\$380 + GST
New Dwelling, Extension, Alterations	
Value of Works \$5001 to \$10,000	\$540 + GST
Value of Works \$10,001 to \$20,000	\$680 + GST
Value of Works \$20,001 to \$50,000	\$880 + GST
Value of Works \$50,001 to \$100,000	\$1180 + GST
Value of Works \$100,001 to \$150,000	\$1480 + GST
Value of Works \$150,001 to \$200,000	\$1780 + GST
Value of Works \$200,001 to \$250,000	\$2080 + GST
Value of Works \$250,001 to \$300,000	\$2380 + GST
Value of Works \$300,001 to \$350,000	\$2680 + GST
Value of Works above \$350,000	Maximum \$2980 + GST
Garage, Shed, Patio, Verandah, Pergola	\$585 + GST
Swimming pools and all fences	\$460 + GST
Restumping	\$600 + GST
Re-erection of dwelling (resiting)	\$1100 + GST
Demolish / Remove building	\$480 + GST

Commercial Building Work (Class 2-9)	
New Building, Extension, Alterations	
Value of Works up to \$10,000	\$680 + GST
Value of Works \$10,001 to \$50,000	\$880 + GST
Value of Works \$50,001 to \$100,000	\$1280 + GST
Value of Works \$100,001 to \$150,000	\$1685 + GST
Value of Works \$150,001 to \$200,000	\$2088 + GST
Value of Works \$200,001 to \$250,000	\$2490 + GST
Value of Works \$250,001 to \$300,000	\$2895 + GST
Value of Works \$300,001 to \$500,000	\$3300 + GST
Value of Works above \$500,000 or (negotiated with Council)	Cost ÷ 150 + GST
Refurbishment, Fit out, Change of use, Essential Safety Measure Minor Alterations (minor building work only),	\$680 + GST
Demolish / Remove Building	\$580 + GST

Levies / Bonds

Building Administration Fund Levy – All Building Work > \$10,000	0.00128 per \$ of building work value
Bond / Guarantee for re erection of buildings	The lesser of the cost of the building work or \$5,000
Council Infrastructure (Asset) Protection deposit	\$700

Inspections

Additional Inspection (failure to pass initial / additional inspection not included in initial building permit fee)	\$135 per inspection + GST
Inspections for Private Building Surveyors	\$260 per inspection / hour + GST
Miscellaneous – eg reports for relocations, reports for applications for determinations	\$160 per hour + GST

Report and Consent

Application for report and consent to build over an easement vested in Council pursuant to regulation 310.	As per Prescribed fee (as at July 2014 - \$244)
Application for report and consent pursuant to Part 4 – Siting	As per Prescribed fee (as at July 2014 - \$244)
Application for report and consent pursuant to regulation 513, 515, 604, 802 and 806.	As per Prescribed fee (as at July 2014 - \$244)
Application for report and consent pursuant to regulation 610 – Location of point of stormwater discharge	As per Prescribed fee (as at July 2014 - \$60.90)
Application for report and consent pursuant to s29a – Demolition of Building	As per Prescribed fee (as at July 2014 - \$60.90)

Request for Information

Requests for information (Property Information Requests) pursuant to regulation 326(1), 326(2) and 326(3)	As per Prescribed fee (as at July 2014 - \$48.60)
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Illegal Building Work

Consideration of approval of illegal building work	Cost of building permit + 50% + GST
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File Retrieval / Search

File retrieval – minor document (eg Copy of Building / Occupancy Permit/ Plans)	\$8 + Photocopying + GST
File retrieval / search (Permit history)	\$60 + Photocopying + GST

Amended Building Permit

Amended building permit – Minor alterations	\$80 + GST
Amended building permit – Major alterations	\$160 + additional inspections + GST
Extension of time to building permit – amended permit required	\$110 + GST

Refunds

Withdrawn application – permit lodged not yet assessed	\$200 retained
Withdrawn application – permit assessed not yet issued	30% fees retained Minimum \$300 retained
Permit Cancellation – after permit issued	Refund for inspections not carried using inspection fee current at time of issue
Permit Cancellation – after permit expired	All fees retained.

Lodgement Fee

Lodgement fee for private building surveyors	As per Prescribed fee (as at July 2014 - \$36.40)
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Events

Place of Public Entertainment (POPE) Occupancy Permit	\$350.00 inc GST
Temporary Site Inspection for large Marquees over 100 sqm	\$220.00 inc GST
Temporary Structure Inspection	\$220.00 inc GST

Note: Where the max number of inspections is exceeded on the building permit, additional inspections will be charged at \$135 Per Insp + GST

Schedule of Application for Local Law Permit Fees

Local Law Number	Description	Fee Type (1,2,3, BF)	Department
2.2(a)	Without a permit a person must not on a road or municipal place; occupy or fence off part of any area.	3	TS
2.2(b)	Without a permit a person must not on a road or municipal place; erect scaffolding, hoarding or overhead protective awning.	3	TS
2.2(c)	Without a permit a person must not on a road or municipal place; use a mobile crane or travel tower for any work.	3	TS
2.2(d)	Without a permit a person must not on a road or municipal place; remove or prune any street tree.	1	TS
2.2(e)	Without a permit a person must not on a road or municipal place; plant any tree or shrub or landscape any area.	1	TS
2.2(f)	Without a permit a person must not on a road or municipal place; place a bulk rubbish container.	3	PPS
2.5	Without a permit a person must not construct or remove any kind of vehicle crossing.	BF	TS
2.6	Without a permit a person must not use a class of vehicle on a road which has been prohibited from use of that road by Council (see Section 3 of Community Local Law guidelines)	3	TS
2.7	Without a permit a person must not do any work to a vehicle on a road or municipal place, except to enable the vehicle to be removed from the road or municipal place.	2	PPS
2.8	Without a permit a person must not collect wood from a Council managed road or municipal place.	BF	TS
2.11	Without a permit a person must not organise any rally, procession or demonstration on a road or in a municipal place.	1	TS
2.25	Without a permit a person must not ride or lead a horse on a reservation in a built up area or in a municipal place	1	TS

2.26(a)	Without a permit a person must not on a road or municipal place; place or display any vehicle or goods for sale.	BF	PPS
2.26(b)	Without a permit a person must not on a road or municipal place; display any goods.	2	PPS
2.26(c)	Without a permit a person must not on a road or municipal place; place any outdoor eating furniture or associated facilities.	BF	PPS
2.26(d)	Without a permit a person must not on a road or municipal place; Place any structure for the purposes of selling or offering for sale any goods or serves.	BF	PPS
2.26(e)	Without a permit a person must not on a road or municipal place; sell or offer for sale any goods or services carried about or placed on the person or any other movable thing.	BF	PPS
2.26(f)	Without a permit a person must not on a road or municipal place; sell or offer for sale any raffle ticket, solicit or collect any waste materials, second hand goods, gifts of money or subscriptions from a road, or from premises adjacent to a road.	1	PPS
2.26(g)	Without a permit a person must not on a road or municipal place; busk.	1	PPS
2.26(h)	Without a permit a person must not on a road or municipal place; conduct a street party or festival.	2	TS
2.26(i)	Without a permit a person must not on a road or municipal place; conduct a circus, carnival or other similar event.	3	TS
2.27	Without a permit, a person must not leave a trailer or caravan on a road or municipal place for more than 7 days	2	PPS
2.29	Without a permit a person must not play amplified music or sound on a road or municipal place if it is unreasonable noise.	3	CES
3.8	Permit to Burn	2	PPS
3.9	Without a permit a person must not light an incinerator in a built up area or within a residential area.	2	CES
3.10	Without a permit a person must not camp on a road or municipal place in a tent, caravan, motor vehicle or any	2	PPS

	other temporary or makeshift structure		
3.12	Without a permit a person must not tap into or interfere with any Council drain, unless otherwise authorised by Council	BF	TS
4.1	Without a permit an owner or occupier of land must not keep or allow to be kept more than 4 different types of animals in any residential or built up area.	3	PPS
4.2	Without a permit an owner or occupier of land must not be kept or allow to be kept any more in number for each type of animal as set out in the table.	3	PPS
4.5	Without a permit an owner of occupier of land must not keep or allow to be kept any more in number for each type of bird as set out in the following table	3	PPS
5.1	Permit to Drove	2	TS
5.5	Permit to Graze	2	TS
7.4	Without a permit a person must not conduct a fireworks display or otherwise ignite fireworks on Council property, public places and /or within one kilometre of any town boundaries.	2	PPS
7.9	Application for Authority to leave a vehicle standing on the aerodrome movement area	1	TS

Fee Type

Level 1 = \$0

Level 2 = \$30

Level 3 = \$55

BF = Specifically Budgeted Fee

Department

TS = Technical Services

PPS = Planning & Promotion Services

CES = Community & Enterprise Services

CSED = Corporate Services & Economic Development