

# **Horsham Rural City Council Budget – 2014/2015**

This Budget Report has been prepared with reference to The Institute of Chartered Accountants “Victorian City Council Model Budget 2014/2015” 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

It gives me great pleasure to present this Budget to the community of the Horsham Rural City Council.

We have worked hard to keep our rate increase lower than in previous years with an increase of 5.0 percent in the 2014/15 financial year. This level is the lowest in the last 12 years but still allows us to maintain existing service levels, fund a number of new initiatives, to allocate 1% of the rate rise specifically to renew Council's infrastructure.

Again Council presents a budget that is essentially balanced on a cash basis. A lot of attention has been given to keeping cost increases to a minimum and the need to look for efficiencies where-ever possible. Hence in many cases no increases have been applied to operating costs, reflecting a cut in real terms.

We have still funded \$1.84 million worth of expenditure on Non-Capital Initiatives and \$25.74 million of expenditure on Capital Works.

This year Council has adopted a new format for the presentation of its budget, which is based on the Institute of Chartered Accountants Model Budget. This approach seeks to give consideration to longer-term plans as well as the current year, develops the budget in the context of the Council Plan and provides consistency with our annual financial statements.

The use of the Model Budget also ensures that Councils budget reporting meets the requirements of the recently released Local Government (Planning and Reporting) Regulations 2014 that came in to effect on the 18th of April 2014.

The Budget document is structured into four components, in order to recognise that there will be differing levels of interest in the budget and therefore differing levels of detail that stakeholders will be seeking.

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

**Cr David Grimble**  
**Mayor**

## Chief Executive Officer's summary

Council has prepared a Budget for the 2014/15 financial year which seeks to balance the demand for services and infrastructure with the community's capacity to pay. Key budget information is provided below about the rate increase, operating result, services, cash and investments, capital works, financial position, financial sustainability and strategic objectives of the Council.

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 large increases again this year in utility costs and insurances. There has also been some reduction in Grants from other levels of government and increases in the levy payable to the Victorian Government upon disposal of waste into landfill.

This year Council has undertaken an extensive review of its Rating Strategy and arising from that review council has reduced the differential to the farm sector by a further 10% to 80% of the general rate and has kept the Municipal Charge at \$268.

The proposed budget includes a number of new non-capital initiatives, some highlights are as follows, with a full list provided in Appendix E:

- Lighting the Regions Sustainable Street Lighting project (\$362,082)
- Rehabilitation works for the Ladlow's landfill site at Dooen (\$600,000)
- Internships for University placements within Council (\$12,000)
- Pre-opening and setup costs for the New Town Hall and Performing Arts Centre (\$185,000)
- Additional funds to complete further work on Essential Safety Measure audits of Councils Properties (\$20,000)
- Investment in new Planning Software systems (\$35,000)
- A Master Plan for the Rail Corridor through Horsham (\$15,000)
- Council contribution to a regional Passenger Rail Feasibility Study (\$5,000)
- Funding for our Community Halls and the relocation of the former Rosebrook Restaurant to enable its use for community purposes (\$25,000)
- An allocation for International Trade Development (\$10,000)
- Natimuk Road / Wilson Street traffic study (\$20,000)
- Works on Horsham Town entrances and Stawell Road median strip (\$30,000)

The total Capital Works program will be \$25.74 million, of which \$4.65 million relates to projects carried over from the 2013/14 year.

Highlights of the Capital Works program include:

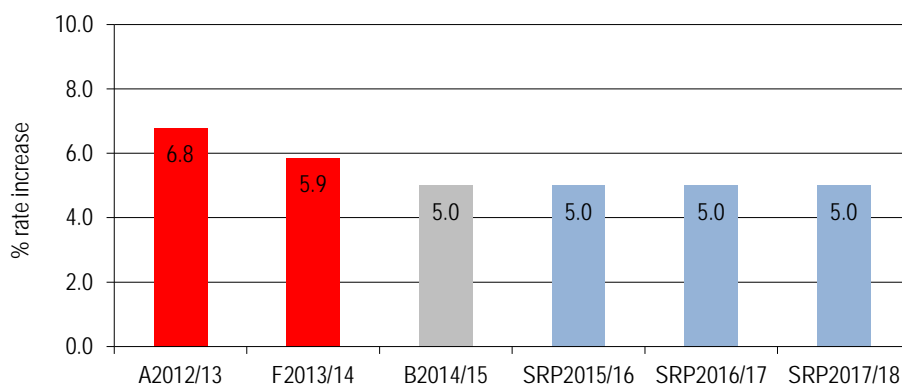
- Horsham Town Hall, Art Gallery and Performing Arts Centre (\$11.50 million)
- Roads (\$5.35 million) – including urban road construction & rehabilitation (\$1.66 million) and rural road construction and rehabilitation (\$2.88 million)
- Pedestrian footbridge across the Wimmera River (\$1.25 million)
- May Park Enhancement Project (\$0.22 million)
- Footpaths and cycle ways to both construct and rehabilitate (\$0.38 million)
- Horsham outdoor pool repairs (carried forward from 13/14 \$0.36 million)
- Parks, Recreation & Leisure and Open space (\$0.19 million) – including playground equipment, drinking fountains, wimmera irrigation storyboard project, off leash dog areas, enlarging the race course stormwater basin and works in the botanic gardens
- Construction of new hard waste and putrescible waste cells at the Dooen Landfill (\$1.15 million)
- Plant and equipment- scheduled replacement of Council's fleet. (\$2.24 million)

## 1. Summary of Rate Determination Budget on a Cash Basis

Budget 2013/14 \$'000s				Budget 2014/15 \$'000s		
Income	Expend	Surplus / (Deficit)		Income	Expend	Surplus / (Deficit)
12,618	17,519	(4,901)	Capital	14,276	24,069	(9,793)
11,903	31,698	(19,795)	Operating	12,161	32,946	(20,785)
352	1,100	(749)	Non-Capital Initiatives	1,142	1,839	(697)
20,853		20,853	Rates & Charges	22,220		22,220
4,086		4,086	Other General Revenue	4,128		4,128
308		308	Carry-Forward	628		628
200		200	Loans	4,305		4,305
50,319	50,317	3	<b>Net Cash Result</b>	58,860	58,855	5

Council has again delivered a budget that is essentially balanced on a cash basis in line with its objectives in the Strategic Resource Plan. This means that rate revenues received 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 ie fees & charges, grants, etc, that may be received to fund specific operating services or capital works.

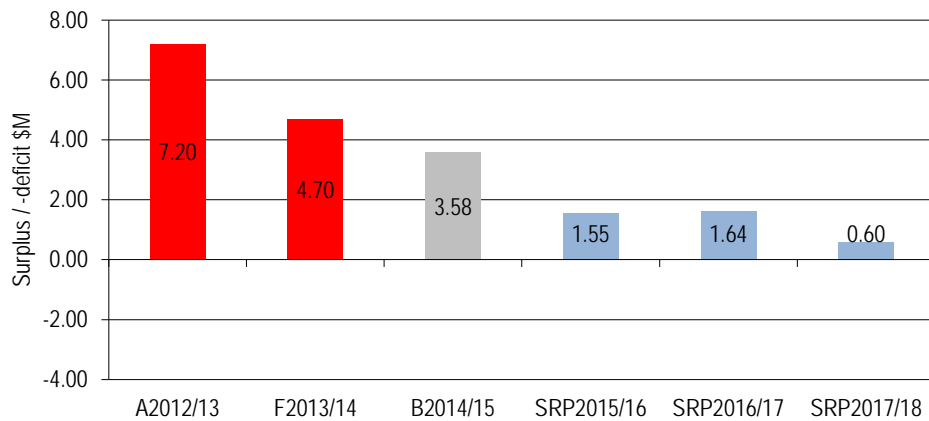
## 2. Rates & Municipal Charge (Excluding Garbage Charge)



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

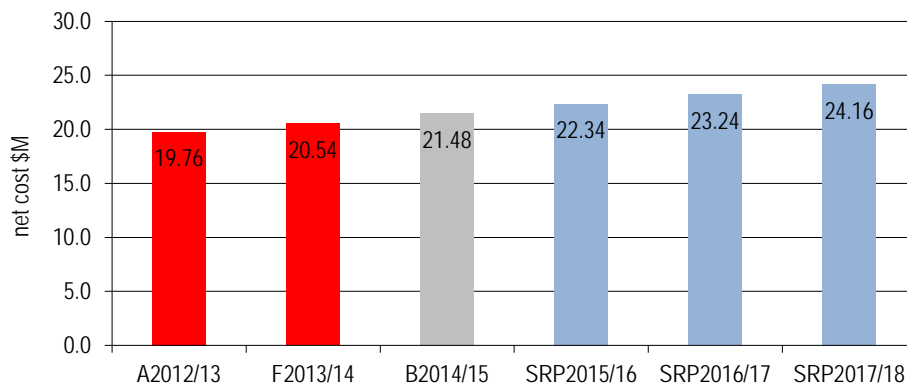
It is proposed that general rates increase by 5.0% for the 2014/15 year, raising total rates of \$19.64 million, including \$0.10 million generated from supplementary rates. Of the 5.0% increase, 4.0% will go toward maintaining service levels and meeting the cost of a number of external influences affecting the operating budget. The remaining 1.0% increase will go toward capital works to address the asset renewal needs of Council. This 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 2013/14 year was 5.85%).

### 3. Operating result



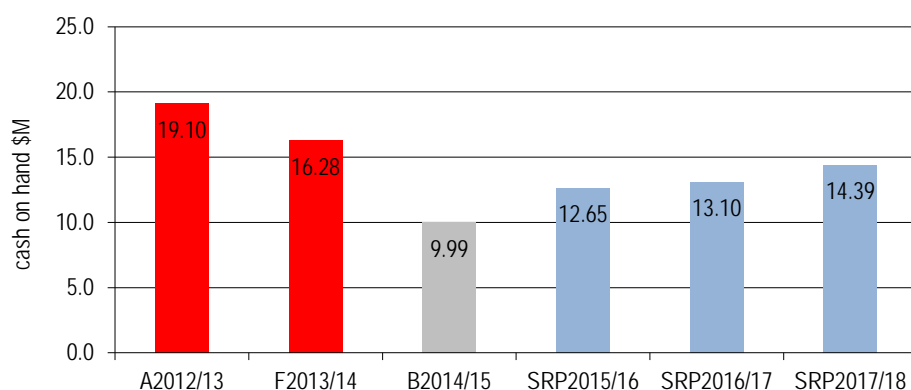
The operating result is the result from Council's yearly operations on an accrual basis. Capital costs are included by way of a depreciation charge, loans are liabilities shown in the balance sheet. The operating result for the 2014/15 year is a surplus of \$3.58 million, which is a reduction of \$1.12 million over 2013/14. The reduced operating result in 14/15 is due mainly to external funding for capital works which is forecast to decrease by \$2.46 million to \$4.20 million.

### 4. Services



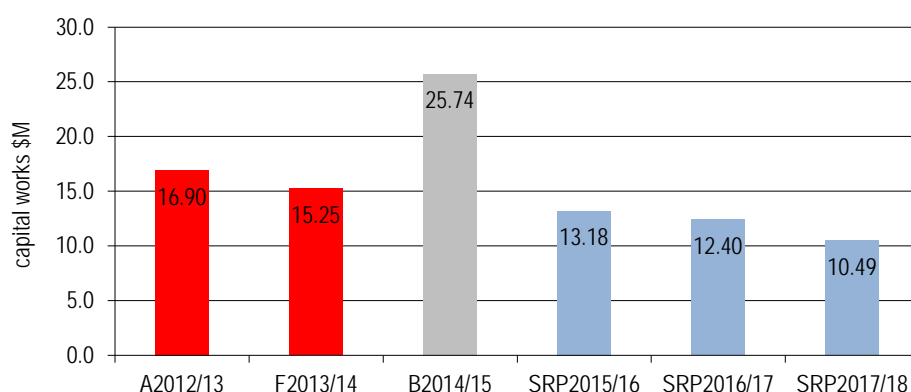
The net cost of services delivered to the community for the 2014/15 year is expected to be \$21.48 million which is an increase of \$0.94 million over 2013/14. Some of the key factors influencing Councils service delivery costs are the reducing grant allocations from other levels of government, increases to utility costs and insurances and the impact of wage increases under the Councils Enterprise Bargaining Agreement which provides for a 3.5% increase in wages. For the 2014/15 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 \$6.4 million during the year to \$9.99 million as at 30 June 2015. This is due mainly to the major capital works project for the construction and refurbishment of the Horsham Town Hall, Art Gallery and Performing Arts Centre which has a total planned spend of \$11.5 million. The reduction from the high in 2012/13 is largely due to the Horsham Town Hall Project. The reduction in cash and investments is in line with Council's Strategic Resource Plan. (Cash and investments are forecast to be \$16.28 million as at 30 June 2014).

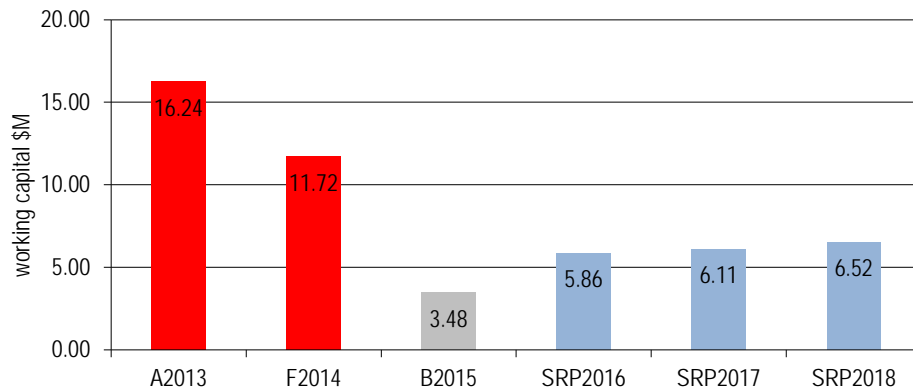
## 6. Capital works



The capital works program for the 2014/15 year is expected to be \$25.74 million of which \$4.65 million relates to projects which will be carried forward from the 2013/14 year. The carried forward component is fully funded from the 2013/14 budget. Of the \$25.74 million of capital funding required, \$6.21 million will come from external grants, \$4.30 million from borrowings, \$1.26 million from developer contributions and donations, with the balance of \$13.97 million from Council cash. The Council cash amount comprises asset sales (\$0.36 million), cash held at the start of the year (\$8.70 million) and cash generated through operations in the 2014/15 financial year (\$4.92 million). The capital expenditure program has been set and prioritised based on Council's Capital Evaluation Model. This year's program includes 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 \$15.2 million for the 2013/14 year).

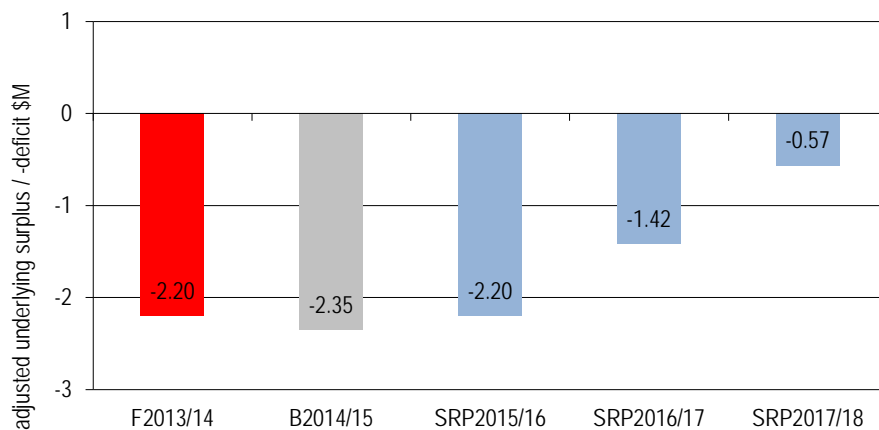
The asset renewal program has been increased to \$11.35 million in the 2014/15 year which will still leave a backlog of \$0.8 million. Over the rest of the four year period, the backlog it is expected to increase as funds are directed toward new asset projects with the backlog expected to climb to \$5.38 million at the end of the 2017/18 year.

## 7. Financial position (Working Capital)



The financial position is expected to improve with net assets (net worth) to increase by \$14.86 million to \$445.80 million although net current assets (working capital) will reduce by \$5.34 million to \$3.48 million as at 30 June 2015. This is mainly due to the use of cash reserves to fund the significant capital works program budgeted for in 2014/15.

## 8. Financial sustainability (Adjusted Underlying Result)

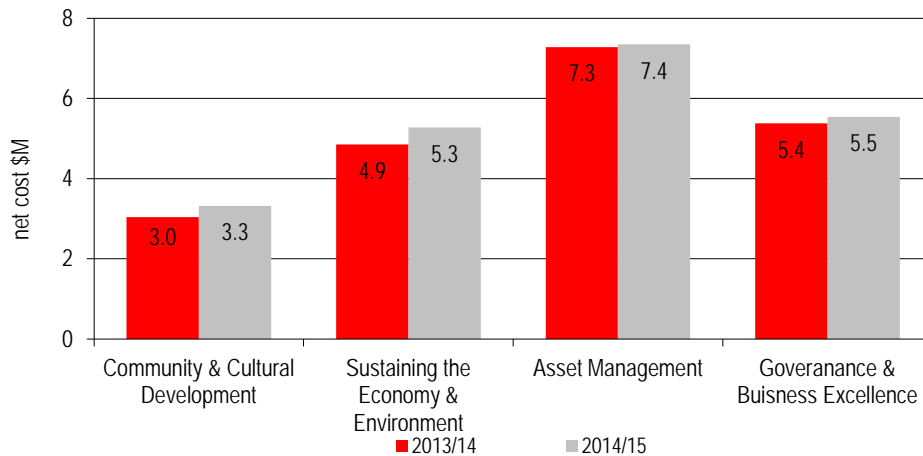


The adjusted underlying result, which excludes items such as non-recurrent capital grants and non-cash contributions is a deficit of \$2.35 million, which is a decrease of \$0.15 million over 2013/14.

A high level Strategic Resource Plan for the years 2014/15 to 2017/18 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives as specified in the Council Plan. The adjusted underlying result, which is a measure of financial sustainability, shows an improving position from 2015/16 following the completion of the Horsham Town Hall Project.

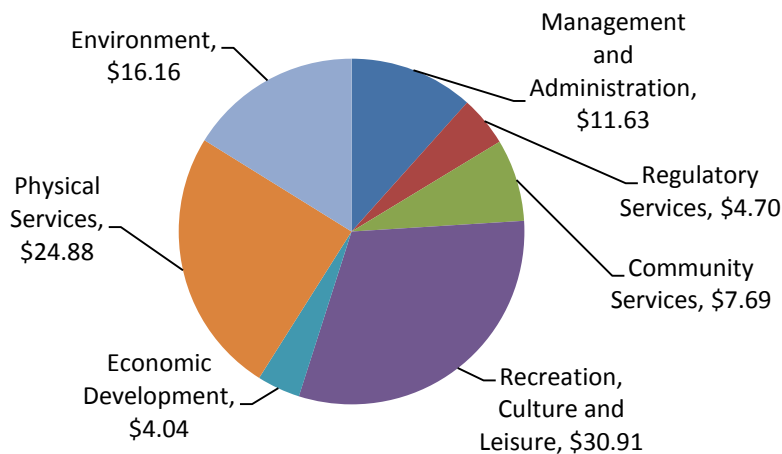


## 9. Strategic objectives



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 in the budget to achieve the strategic objectives as set out in the Council Plan for the 2014/15 year.

## 10. Council Total expenditure allocations (Per \$100 spent)



The above chart provides an indication of how Council allocates its total expenditure (ie Capital and Non-Capital) 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 Officer

## Budget processes

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

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

The 2014/15 budget, which is included in this report, is for the year 1 July 2014 to 30 June 2015 and is prepared in accordance with the Act and Regulations. The budget includes financial statements being a 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 2015 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the budget.

In advance of preparing the budget, officers firstly review and update Council's long term financial projections. Financial projections for at least four years are ultimately included in Council's Strategic Resource Plan, which is the key medium-term financial plan produced by Council on a rolling basis. The preparation of the budget, within this broader context, begins with officers preparing the operating and capital components of the annual budget during January and February. A draft consolidated budget is then prepared and considered by Council at informal briefings during March and April. A 'proposed' budget is prepared in accordance with the Act and submitted to Council in May for approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 28 days notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its 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 31 August and a copy submitted to the Minister within 28 days after adoption. The key dates for the budget process are summarised below:

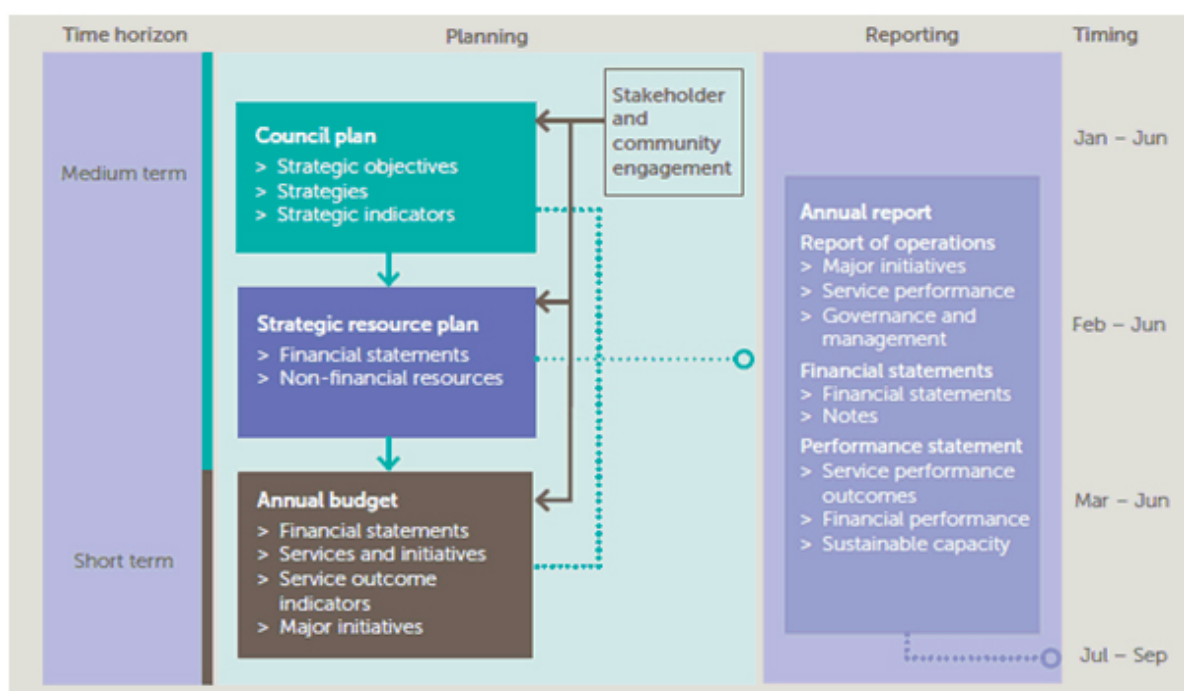
Budget process	Timing
1. Officers update Council's long term financial projections	Dec/Jan
2. Officers prepare operating and capital budgets	Jan/Mar
3. Councillors consider draft budgets at informal briefings	Mar/Apr
4. Proposed budget submitted to Council for approval	May
5. Public notice advising intention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

Horsham Rural City Council seeks to create an environmentally sustainable and liveable city, where people can shop, work and socialise locally; a city where a car and high income are not necessary for a rich and rewarding quality of life; and a city that will continue to provide a range of opportunities and choices for a diverse and prosperous community.

#### 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	<b>Develop Horsham and the municipality as a diverse, inclusive and vibrant community.</b> 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	<b>Lead in sustainable development and enhance the environment.</b> 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	<b>Meet community and service needs through provision and maintenance of infrastructure.</b> 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	<b>Excel in communication, consultation, governance, leadership and responsible use of resources.</b> 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 2014/15 year and how these will contribute to achieving the strategic objectives specified in the Council Plan as set out in Section 1. It also includes a number of initiatives, major initiatives and service performance outcome indicators. The Strategic Resource Plan (SRP) is part of and prepared in conjunction with the Council Plan. The relationship between these components of the Budget and the Council Plan, along with the link to reporting in the Annual Report, is shown below.

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 operational expenditure by each of Council's operational Groups under each of the four Council Goals:

<b>Council Operational Groups</b>	<b>Budget Revenue 14/15</b>	<b>Budget Expenditure 14/15</b>	<b>Net Cost of Service 14/15</b>	<b>Net Cost of Service 13/14</b>
<b>Goal 1 – Community and Cultural Development</b>				
(C) Community Services	2,592,294	3,979,475	1,387,181	1,380,480
(D) Recreation, Culture and Leisure	458,879	2,389,315	1,930,436	1,655,667
<b>Total Goal 1</b>	<b>3,051,173</b>	<b>6,368,790</b>	<b>3,317,617</b>	<b>3,036,147</b>
<b>Goal 2 – Sustaining the Economy and Environment</b>				
(B) Regulatory Services	1,256,500	2,574,759	1,318,259	1,212,822
(D) Recreation, Culture and Leisure	6,850	65,900	59,050	62,950
(E) Economic Development	613,918	1,733,894	1,119,976	1,012,016
(G) Environment	3,174,400	5,953,045	2,778,645	2,559,422
<b>Total Goal 2</b>	<b>5,051,668</b>	<b>10,327,597</b>	<b>5,275,929</b>	<b>4,847,210</b>
<b>Goal 3 – Asset Management</b>				
(D) Recreation, Culture and Leisure	124,180	2,508,261	2,384,081	2,310,900
(F) Physical Services	4,196,872	7,502,482	3,305,610	3,311,912
(G) Environment	484,082	2,140,029	1,655,947	1,652,417
<b>Total Goal 3</b>	<b>4,805,134</b>	<b>12,150,772</b>	<b>7,345,638</b>	<b>7,275,228</b>
<b>Goal 4 – Governance and Business Excellence</b>				
(A) Management and Administration	395,321	5,938,336	5,543,015	5,384,507
<b>Total Goal 4</b>	<b>395,321</b>	<b>5,938,336</b>	<b>5,543,015</b>	<b>5,384,507</b>
<b>Grand Total</b>	<b>13,303,296</b>	<b>34,785,495</b>	<b>21,482,199</b>	<b>20,543,092</b>

## 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.

	Budget Revenue 14/15	Budget Expenditure 14/15	Net Cost of Service 14/15	Net Cost of Service 13/14
<b>Community Services</b>				
Community Housing		57,570	57,570	58,570
Community Services - Mgt & Admin		376,322	376,322	369,451
General Other Community Services	384,262	763,971	379,709	381,674
Home and Community Care Services	1,855,932	2,103,108	247,176	242,176
Maternal and Child Services	314,500	574,264	259,764	250,357
Preventative Services	37,600	104,240	66,640	78,252
<b>Recreation, Culture and Leisure</b>				
Art Gallery	141,300	490,338	349,038	318,933
Cultural Centre Activities	289,129	1,094,169	805,040	768,029
Halls	17,000	723,964	706,964	500,295
Other Recreation Groups and Clubs	11,450	80,844	69,394	68,410
<b>Total Goal 1 – Community and Cultural Development</b>	<b>3,051,173</b>	<b>6,368,790</b>	<b>3,317,617</b>	<b>3,036,147</b>

### 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} {2}	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	This service provides care to frail aged and disabled persons with <b>Home Care, Personal Care, Respite Care</b> and Property Maintenance services and disabled parking permits.
<b><u>Maternal and Child Services</u></b>	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 {1}	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.

Business area	Description of services provided
Art Gallery {4} {5}	This service provides an important visual art resource for the local community and visitors to Horsham.
Cultural Centre Activities {1} {6}	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 around activities within Public Art, Performing Arts, the Cultural Centre (Mibus Centre) and the <b><u>Wimmera Regional Library</u></b> .
Halls {3} {5}	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	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) Increase in funds of \$20,000 to assist in the implementation of selected action items from the Cultural Plan, Disability Action Plan and the Health & Wellbeing Plan.
- 2) Additional \$5,000 in funding to implement projects in the Horsham North Area plus \$45,000 for a Rail Corridor Master Plan that will further assist with planning for the future in Horsham North. \$30,000 is anticipated from grant income to assist with the master plan.
- 3) \$25,000 towards a halls development package which also incorporates the use of the former Rosebrook Restaurant facility that was purchased from Federation University in 2013/14 in order to relocate this, for an as yet unknown community use.
- 4) An additional \$15,500 for the Art Gallery for exhibition fees and further valuation of art works.

### Major Initiatives

- 5) Council currently has a Major Capital Works project underway for the refurbishment of the Town Hall and Art Gallery and the construction of a new Performing Arts Centre. This is a capital works project totalling \$11.5 million in 2014/15 with an expected completion date of June 2015. In order to run this new centre 3 new staff positions have been created, Front of House Management, Box Office and Technical Services for the Performing Arts Centre. A total additional expenditure of \$185,000 has been allocated to assist in the start-up of the new facility. This will cover staffing costs, website development, marketing materials, opening event, software purchases and other related start-up operating costs. The first performances are scheduled for the venue early in the next financial year 2015/16.
- 6) Another significant Capital project is the fitting of a lift and replacing air-conditioning at the Mibus Centre in Horsham, which is home to the Wimmera Regional Library, and the Makers Gallery. This will see significantly improved access to the upper level of this building and improve the conditions within the building generally. This will involve the temporary relocation of the Library to a shop in the Gateway Plaza whilst the construction works are underway.

## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Home and Community care	Participation	<b>Participation in the HACC service</b> (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
		<b>Participation in HACC service by CALD</b> (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	<b>Participation in the MCH service</b> (percentage of children enrolled who participate in the MCH service) key ages and stages visits)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
		<b>Participation in the MCH service by Aboriginal children</b> (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	<b>Active library members</b> (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.

	Budget Revenue 14/15	Budget Expenditure 14/15	Net Cost of Service 14/15	Net Cost of Service 13/14
<b>Regulatory Services</b>				
Building Control	119,300	532,843	413,543	277,551
Health Registrations	87,500	166,624	79,124	77,283
Local Laws & Animal Control	315,800	359,292	43,492	45,052
Parking Control	617,000	617,000	0	0
Planning & Promotional Services		327,525	327,525	326,111
School Crossing Supervision	23,700	122,992	99,292	83,993
Town Planning	93,200	448,483	355,283	402,832
<b>Recreation, Culture and Leisure</b>				
Lakes and Beaches	6,850	65,900	59,050	62,950
<b>Economic Development</b>				
Economic & Planning - Mgt & Admin	14,000	225,059	211,059	168,634
Economic Promotion	227,718	823,301	595,583	566,459
Industrial Estates	348,400	413,900	65,500	49,000
Tourism and Information Centre	23,800	271,634	247,834	227,923
<b>Environment</b>				
Other Environmental Services	5,000	256,080	251,080	263,080
Waste Management Services	3,169,400	5,696,965	2,527,565	2,296,342
<b>Total Goal 2 – Sustaining the Economy and Environment</b>	<b>5,051,668</b>	<b>10,327,597</b>	<b>5,275,929</b>	<b>4,847,210</b>

### Services

Business area	Description of services provided
Building Control {7} {8}	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, <b>Food Safety</b> , 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. <b>Animal Management</b> 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 {10} {11} {12}	This provides <b>Statutory Planning</b> 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 {9}	This service provides support to the Wimmera Development Association, maintenance and administration for the Wimmera Business Centre and general <b>Economic Development</b> and Promotion for the municipality. This area also covers tourism marketing and development as well as promotion for major events and festivals.
Industrial Estates {14}	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 {13}	This service manages the Dooen Landfill sites, Kenny Road Transfer Station, rural transfer stations, and <b>Waste Collection</b> and Recyclables Collection across both the urban and rural areas of the municipality.

### Initiatives

- 7) Installation of new Planning Regulation Management software to improve the efficiency of operations in the Planning Office, \$35,000.
- 8) An allocation of \$20,000 for a contractor to assist in activities arising from the Essential Safety Measures audit that was undertaken re Council's Building Maintenance Program.
- 9) A \$10,000 allocation for International Trade Development activities.
- 10) Surveys and Studies surrounding Planning processes, parking and Passenger Rail feasibility, \$17,000.
- 11) \$21,500 toward the purchase of the Remplan Economic Modelling software.
- 12) Planning study to be undertaken for the Wartook area, \$50,000.

### Major Initiatives

- 13) The Dooen Landfill site will have some significant works undertaken this year with \$600,000 being spent on Rehabilitation works for the Ladlow's site, \$600,000 (Capital) for a new Hardwaste Cell at the Ladlow's site and \$540,000 (Capital) for 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.

- 14) Further development of the Wimmera Intermodal Freight Terminal site to facilitate future development of the industrial precinct \$600,000 (Capital). Funds to come 50% from reserves and 50% from grant funding.

#### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
<b>Economic Development</b>	<b>Economic activity</b>	<b>Change in number of businesses</b> (Percentage change in the number of businesses with an ABN in the municipality)	[Number of businesses with an ABN in the municipality at the end of the financial year /less the number of businesses at the start of the financial year / Number of businesses with an ABN in the municipality at the start of the financial year] x100
<b>Statutory Planning</b>	<b>Decision making</b>	<b>Council planning decisions upheld at VCAT</b> (Percentage of planning application decisions subject to review by VCAT and that were upheld in favour of the Council)	[Number of VCAT decisions that upheld Council's decision in relation to a planning application / Number of decisions in relation to planning applications subject to review by VCAT] x100
<b>Waste Collection</b>	<b>Waste diversion</b>	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
<b>Animal Management</b>	<b>Health and safety</b>	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
<b>Food Safety</b>	<b>Health and safety</b>	<b>Critical and major non-compliance notifications</b> (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.

	Budget Revenue 14/15	Budget Expenditure 14/15	Net Cost of Service 14/15	Net Cost of Service 13/14
<b>Recreation, Culture and Leisure</b>				
Aquatic Centre		600,013	600,013	591,413
Parks and Gardens	8,700	1,248,370	1,239,670	1,210,770
Sports Complexes	115,480	659,878	544,398	508,717
<b>Physical Services</b>				
Aerodrome	33,025	138,450	105,425	106,675
Caravan Park	428,775	428,775	0	-115
Livestock Exchange	475,200	475,200	0	0
Other Council Properties	244,460	377,659	133,199	102,666
Other Infrastructure Services	25,000	223,400	198,400	196,200
Public Conveniences	7,900	261,200	253,300	243,382
Road Construction & Maintenance	2,879,012	3,438,054	559,042	686,198
Technical Services Mgt & Admin.	103,500	2,159,744	2,056,244	1,976,906
<b>Environment</b>				
Street Beautification, Signage and Lighting	484,082	2,140,029	1,655,947	1,652,417
<b>Total Goal 3 – Asset Management</b>	<b>4,805,134</b>	<b>12,150,772</b>	<b>7,345,638</b>	<b>7,275,228</b>

### Services

Business areas	Description of services provided
Aquatic Centre {25}	This service provides equitable and affordable access to a diverse range of aquatic and fitness programs and services. The <b>Aquatic Facility</b> includes indoor and outdoor pools, a gymnasium, a multi-purpose group fitness facility, child care and a café.
Parks and Gardens {19} {23}	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 {16} {18} {24}	This service provides maintenance and operations of indoor and outdoor sports complexes including Racecourse Reserve, City Oval, Dudley Cornell Park, Skatebowl 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 {15}	This service provides maintenance and operations for all of Council's commercial properties and residences.
Other Infrastructure Services {21}	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 {17}	This service provides maintenance and construction of <b>Roads</b> , streets, bridges and related assets to the required standards.
Technical Services Mgt & Admin {20}	This service provides administration and support services for the Technical Services Department.
Street Beautification, Signage and Lighting {22}	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

- 15) An allocation of \$40,000 from the CBD Property Reserve to undertake a precinct Plan for Council owned commercial shops in Firebrace Street including the area in Roberts Avenue which includes the car park and bus station.
- 16) Capital funding of \$100,000 to enlarge the stormwater basin on the racecourse reserve in order to improve the storage capacity for stormwater run-off. This is to be funded \$60,000 from a grant and \$40,000 carried forward from 2013/14 budget.
- 17) Town Entrances streetscape refurbishment and median safety issues for Stawell Road and Dimboola Road town entrances, \$30,000.
- 18) Purchase of the former Horsham United football club rooms to acquire this strategic property to assist in the future development of the City Oval, \$230,000.
- 19) Wimmera Mallee Irrigation storyboard project that will establish a memorial to the Wimmera Irrigators and two filtered water drinking fountains at Sawyer Park and Roberts Place that will provide a link in with the irrigation story. \$37,000 to be funded from funds held in reserve from the sale of Councils irrigation water entitlements.
- 20) \$20,000 for a traffic study for Natimuk Road and Wilson Street.

### Major Initiatives

- 21) The construction of a footbridge across the Wimmera river near the town centre to provide improved pedestrian access. \$1,250,000 with \$750,000 to be funded from grants and other external sources.
- 22) Lighting the regions – sustainability street light program will replace some streets lights in Horsham with new LED lighting that will significantly reduce power consumption. This is a project with a number of other council's within the region and the investment of \$362,082 for stage 1, will initially be funded from reserves. These funds are expected to be paid back within 5 years through reduced energy consumption.
- 23) May Park renewal project of \$215,000 will see renewal of the May Park reserve through the construction of a BBQ Shelter, inline dripper water system, a shelter for a new display and the establishment of a "Changing Places" toilet facility. The works will be funded \$140,000 from a state government grant.
- 24) Planning to be undertaken re a new Community Indoor Sports, Recreation and Cultural activities centre, \$65,000. This will include the investigation and feasibility of potential locations such as the Showgrounds and will be funded \$30,000 from a grant.
- 25) The establishment of a Biomass Boiler to burn municipal plant chipping product to assist with the heating of the Horsham Aquatic Centre pool. \$250,000 with \$125,000 to be funded from a state government grant. This project would be expected to have a quick payback period through reduced energy consumption.

## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Aquatic Facilities	Utilisation	<b>Utilisation of pool facilities</b> (The number of visits to pool facilities per head of municipal population)	Number of visits to pool facilities / Municipal population
Roads	Satisfaction	<b>Satisfaction with sealed local roads</b> (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.

	Budget Revenue 14/15	Budget Expenditure 14/15	Net Cost of Service 14/15	Net Cost of Service 13/14
<b>Management and Administration</b>				
Corporate Services	163,121	3,757,382	3,594,261	3,420,996
Finance	232,000	560,488	328,488	469,957
Governance & Leadership	200	1,004,913	1,004,713	969,472
Organisational Development		615,553	615,553	524,081
<b>Total for Goal 4 – Governance Business Excellence</b>	<b>395,321</b>	<b>5,938,336</b>	<b>5,543,015</b>	<b>5,384,507</b>

## Services

Business areas	Description of services provided
Corporate Services	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, eg interest received, loan repayments and financing costs.
Governance & Leadership <sup>1)</sup>	This service manages and facilitates Council's <b>Governance</b> 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, Occupational Health and Safety, risk management and organisational performance functions at Horsham Rural City Council. 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

- 26) Extension of time allocation for Council's Grants Officer to take the position to full-time effective from 1 Jan 2015. (Currently the position is 0.60 FTE). This role has been extremely successful in helping to receive additional grant funding from a variety of services. Extension of this time should see improvements in both grant application successes and compliance with reporting requirements. \$24,000 cost with an expected recoup of \$5,000 by providing support an assistance to other Councils within the region.

### Major Initiatives

- 27) \$50,000 to establish a public WIFI system, possible at Roberts Place in Horsham. To be funded from the CBD development reserve.

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	<b>Satisfaction with Council decisions</b> (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 2014/15 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in section 8) and sustainable capacity, which are not included in this budget report. The full set of prescribed performance indicators are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the report of operations.

### **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 19,658 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 broadacre 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, Toon, 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 6 years the municipality has seen a slight increase in population with the estimated figure at June 2013 being 19,687 people.

The municipality is forecast to grow at an average of .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 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.

(Source: Australian Bureau of Statistics, Estimated Resident Population).

#### **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 241 babies were born each year between 2007-2011. In the 2012/13 financial year, 257 babies were born in the municipality with a projected 278 born in the 2013/14 financial year.

(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 March 2013 the unemployment rate was 4.5% for the municipality, which is lower than the Grampians average of 5.6%. During the 2011 Census the Horsham North, Vectis, Natimuk Urban and Pimpinio statistical local areas had higher rates of people that indicated they were unemployed and looking for full time or part time work.

### **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 2014/15 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 1.9% in 2013.
- Wages Movement: Australian Average Weekly Earnings (AWE) – growth trend for all sectors full-time adult ordinary time earnings in the 12 months to November 2013 was 3.2%. The council's current EBA was renegotiated in 2013 with a 3.5% wage increase to apply in 2014-15.
- Grants Commission - In 2012/13 we had a \$121k reduction in our Grants Commission funding, 2013/14 this increased back up by \$89k. We do not expect any significant changes for the 2014/15 allocation and are therefore budgeting on a 3% cash increase or \$188k. Overtime the grants from Australian and Victorian Governments have been reducing in real terms, and as such are not meeting council's cost movements and the difference is picked up through our rates revenue.
- Statutory Superannuation – Statutory Superannuation contributions increase from 9.25% to 9.5% in 2014/15. Increases will continue each year until 2019/20 when the rate reaches 12%
- 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. (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 – Rising power costs continue to impact significantly on council operations with increases in the order of 10% over the last 12 months. This may decrease if the carbon tax is repealed however that has not been factored in to the budget for 2014/15. Water costs are estimated to rise at around 5% whilst street lighting is estimated to rise by 12%. (Street lighting has increased due to rising costs but also from the inclusion of new sub-divisions).
- Insurances – Due to the number of recent natural disasters insurance costs have been increasingly significantly over the past years. It is anticipated that increases in the order of 10% will again be experienced in 14/15.
- Interest rates on investments – Interest rates have stabilised around 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.
- EPA Levies – A further 9 % increase is applicable in 2014/15 for the levy paid to the Environmental Protection Agency (EPA) for waste disposal in to landfill. This takes the 2014/15 rate to \$29.00 per tonne.
- Fire Services Levy – Implementation of the fire services levy in 2013/14 through the rate notice has left Council with a bill of \$41,000 for the FSL on Council owned properties. Technically this should have been reflected in reduced insurance premiums but in fact these have also risen. As well as the increase in premiums there is a significant impact on our administrative capacity within the rates team. An additional 0.8FTE position was funded for 2013/14 and the assumption is that that funding will continue for 2014/15, although this does not accurately reflect the effort that has gone in to this new requirement.
- Cost Savings Initiatives – The State Government through its Local Government Reform Strategy Reference Group is examining a broad range of policy options to help councils contain their costs. Our Council is also working with other local regional councils to explore opportunities for sharing of services. These initiatives are not generally factored in to budget numbers for 2014/15.
- 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.

### 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 2014/15 Budget:

- Building Department – Revenue from the provision of building planning services has dropped significantly over recent years due to the commencement of a private building surveyor within the municipality. These revenues are expected to decrease by a further \$20,000 in 2014/15
- Town Hall – Construction of the Town Hall, Art Gallery and Performing Arts Centre is a major project that commenced in Jan 2014 and is expected to be completed in June 2015. In order to ensure that the centre is up and operational once it opens, staff need to be employed and promotional material produced ahead of that time. The Business Plan identified once-off start-up costs of \$200k.
- Rating Strategy – The council's rating strategy is currently under review and pending outcomes from that review may result in some changes to our current rating practices. The review is anticipated to be complete in time for the final budget documents.
- 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. Our current Asset Management Policy calls for a 2.0% increase in rates to specifically contribute to this shortfall, and this occurred in 2008/9, 2009/10, 2010/11 & 2011/12. As of 2012/13 & 2013/14 only 1% of the rate increase was used 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 the officers are to prepare 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 2013/14 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.
- Electricity & Gas charges will be increased by 10% where applicable and Water by 5%
- Insurance charges will be increased by 10%
- 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.
- Borrowing costs (including principal repayments) are factored in at \$150,000 per \$1m of borrowed funds.
- 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

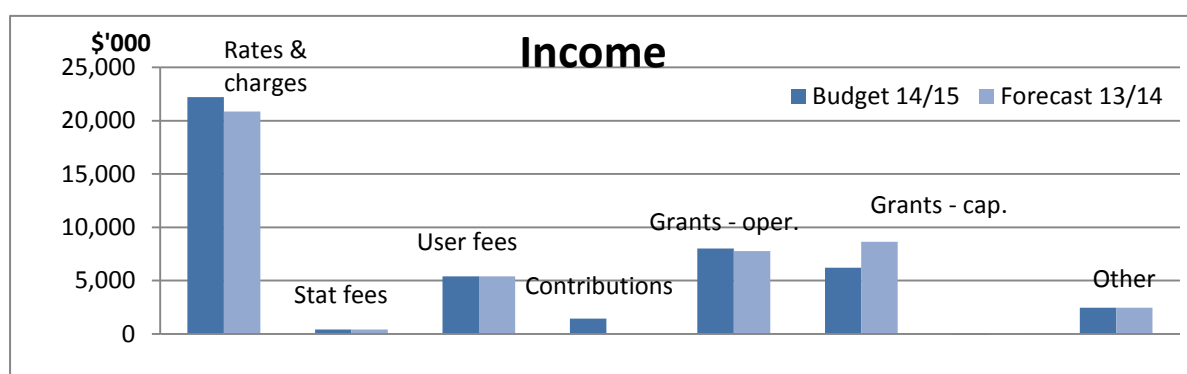
	Ref	Forecast		Variance \$'000
		Actual	Budget	
		2013/14 \$'000	2014/15 \$'000	
Total income	4.2	45,566	46,003	437
Total expenses	4.3	(40,897)	(42,426)	(1,529)
<b>Surplus (deficit) for the year</b>		<b>4,669</b>	<b>3,577</b>	<b>(1,092)</b>
Grants – capital non-recurrent	4.2.6	(6,653)	(4,197)	2,456
Contributions - non-monetary assets		(200)	(300)	(100)
Capital contributions - other sources	4.2.4	(14)	(1,430)	(1,416)
<b>Adjusted underlying surplus (deficit)</b>	<b>4.1.1</b>	<b>(2,198)</b>	<b>(2,350)</b>	<b>(152)</b>

#### 4.1.1 Adjusted underlying deficit (\$0.15 million increase)

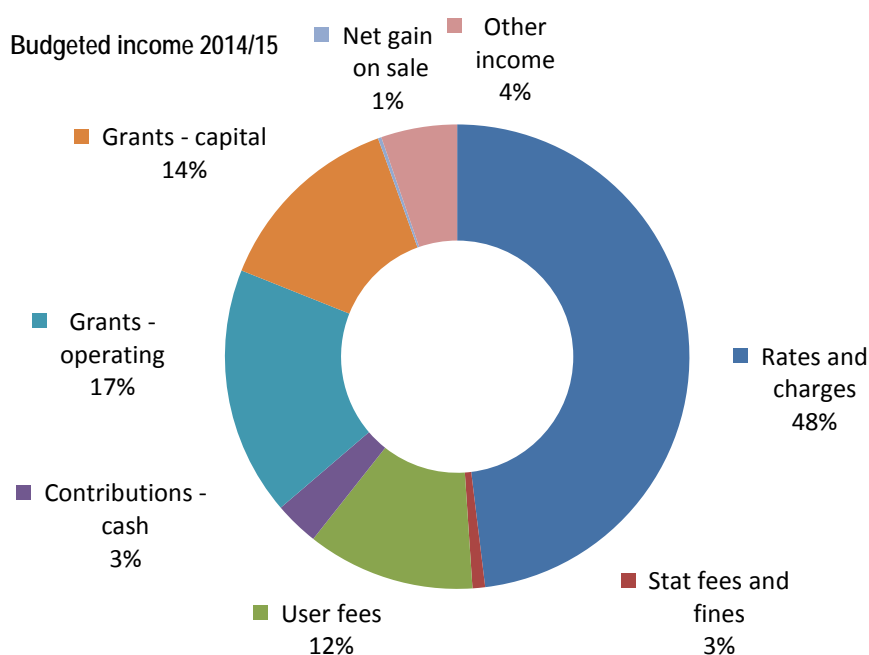
The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result. The adjusted underlying result for the 2014/15 year is a deficit of \$2.35 million which is an increase of \$0.15 million from the 2013/14 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.

### 4.2 Income

Income Types	Ref	Forecast		Variance \$'000
		Actual	Budget	
		2013/14 \$'000	2014/15 \$'000	
Rates and charges	4.2.1	20,853	22,221	1,368
Statutory fees and fines	4.2.2	413	405	(8)
User fees	4.2.3	5,389	5,404	15
Contributions - cash	4.2.4	14	1,430	1,416
Grants - operating	4.2.5	7,779	8,006	227
Grants - capital	4.2.6	8,656	6,200	(2,456)
Net gain on sale of assets	4.2.7	(5)	(111)	(106)
Other income	4.2.8	2,467	2,448	(19)
<b>Total income</b>		<b>45,566</b>	<b>46,003</b>	<b>437</b>



Source: Appendix A



#### 4.2.1 Rates and charges (\$1.37 million increase)

It is proposed that general rate income be increased by 5% or \$1.37 million over 2013/14 to \$22.22 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 is the lowest increase in rates over the last twelve years. Supplementary rates have been budgeted at \$0.10 million which is the same as for 2013/14.

Garbage costs have increased considerably once again due to increasing EPA charges on the landfill and costs associated with monitoring, compliance and cell construction and rehabilitation. As a result the Garbage rates have increased by 9.14% in total. Residential charges for a 240 Litre bin (will be \$335) which is an increase of 9.8% and for a 120 litre bin (will be \$205) which is a 10.8% increase. Charges to commercial operators have also increased by 13.2% and other councils by 13.5%. Section 9. "Rating Information" includes a more detailed analysis of the rates and charges to be levied for 2014/15. Information on rates and charges specifically required by the Regulations is included in Appendix B.

#### 4.2.2 Statutory fees and fines (\$0.01 million decrease)

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 decrease slightly by 1.9% or \$0.01 million compared to 2013/14. This reduction is largely due to reductions from building fees which have been a continuing trend over recent years. This reduction is not expected to continue however and should remain constant over the following years.

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

#### 4.2.3 User fees (\$0.02 million increase)

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 increase by only 0.3% or \$0.02 million over 2013/14. The main area contributing to the increase is the increased charges for the delivery of waste to the transfer stations and Dooen landfill.

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

#### 4.2.4 Contributions - cash (\$1.42 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 2014/15 also includes a significant amount \$1.0 million, relating to fund raising/donations for the construction of the Horsham Town Hall. As a result contributions are projected to increase by \$1.42 million compared to 2013/14.

#### 4.2.5 Grants - operating (\$0.23 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 2.9% or \$0.23 million compared to 2013/14. Significant movements in grant funding are summarised below:

Operating Grant Funding Type and Source	Forecast	Budget	Variance
	Actual 2013/14 \$'000	2014/15 \$'000	\$'000
<b>Recurrent - Commonwealth Government</b>			
Preventative Services	24	28	4
Grants Commission - General allocation	3,554	3,707	153
Grants Commission - Road Const. & Maint.	1,977	2,100	123
<b>Recurrent - State Government</b>			
Art Gallery	116	116	
Cultural Centre Activities	225	216	(10)
General Other Community Services	278	279	1
Home and Community Care Services	863	905	42
Lakes and Beaches	6	6	
Maternal and Child Services	309	315	6
Preventative Services		5	5
School Crossing Supervision	23	24	0
Street Beautification, Signage and Lighting	50	50	
<b>Total recurrent grants</b>	<b>7,424</b>	<b>7,749</b>	<b>325</b>
<b>Non-recurrent - Commonwealth Government</b>			
Economic Promotion	80	80	
<b>Non-recurrent - State Government</b>			
Economic & Planning - Mgt & Admin	38	14	(24)
General Other Community Services		30	30
Home and Community Care Services	57		(57)
Other Infrastructure Services	20		(20)
Road Construction & Maintenance	25	25	
Sports Complexes	60	50	(10)
Street Beautification, Signage and Lighting	61	58	(3)
Waste Management Services	15		(15)
<b>Total non-recurrent grants</b>	<b>355</b>	<b>257</b>	<b>50</b>

Lack of any significant increases or decreases in specific operating grant funding reflects expected changes in demand for these services and the lack of adequate indexation in some grants. The increase in Victoria Grants Commission funding of 5.0% or \$0.28 million reflects our best estimates of expected grant outcomes

#### 4.2.6 Grants - capital (\$2.46 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 28.4% or \$2.46 million compared to 2013/14 due mainly to specific 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 2014/15 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).

Capital Grant Funding Type and Source	Forecast		Variance \$'000
	Actual	Budget	
	2013/14 \$'000	2014/15 \$'000	
<b>Recurrent - Commonwealth Government</b>			
Roads to Recovery	1,003	1,003	
<b>Recurrent - State Government</b>			
Country roads and bridges	1,000	1,000	
<b>Total recurrent grants</b>	<b>2,003</b>	<b>2,003</b>	
<b>Non-recurrent - Commonwealth Government</b>			
Buildings	6,200	1,500	(4,700)
<b>Non-recurrent - State Government</b>			
Buildings		1,576	1,576
Other structures	207	760	553
Other land improvements		210	210
Plant & Equipment	70		(70)
Roadworks	176	150	(26)
<b>Total non-recurrent grants</b>	<b>6,653</b>	<b>4,196</b>	<b>(2,457)</b>

#### 4.2.7 Net loss on sale of assets (\$0.11 million increase)

Net loss on the sale of Council assets is forecast to be \$0.11 million for 2014/15 and relate mainly to the planned cyclical replacement of part of the plant and vehicle fleet (\$2.2 million) and sale of other minor assets.

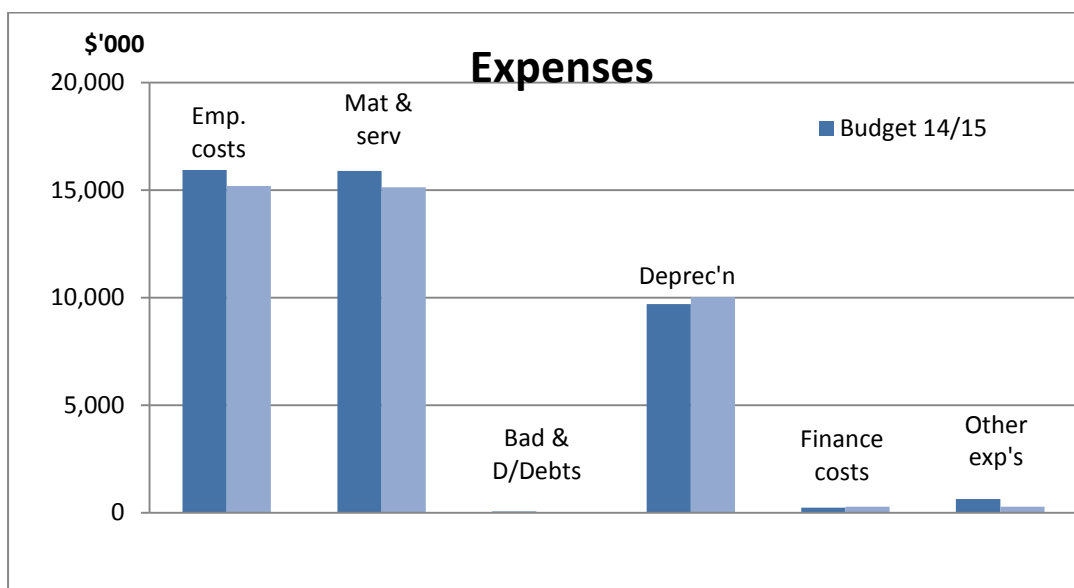
#### 4.2.8 Other income (\$0.02 million decrease)

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.

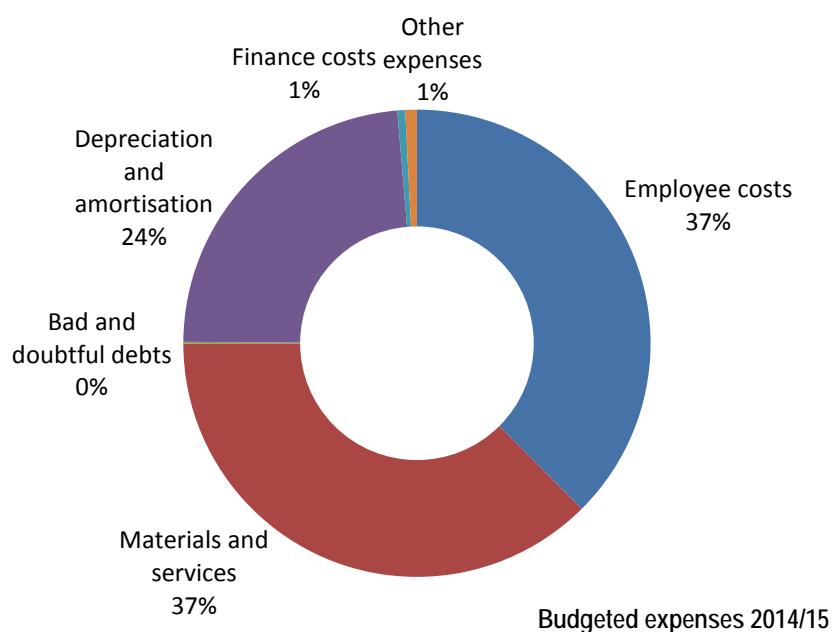
Other income is forecast to decrease by 0.7% or \$2.45 million compared to 2013/14. Interest on investments is forecast to decline by 33.0% or \$0.11 million compared to 2013/14. This is mainly due to a forecast reduction in Council's available cash reserves during 2014/15 to fund major infrastructure projects.

### 4.3 Expenses

Expense Types	Ref	Forecast		Variance \$'000
		Actual	Budget	
		2013/14 \$'000	2014/15 \$'000	
Employee costs	4.3.1	15,192	15,927	735
Materials and services	4.3.2	15,126	15,886	760
Bad and doubtful debts	4.3.3	8	48	40
Depreciation and amortisation	4.3.4	10,017	9,695	(322)
Finance costs	4.3.5	272	230	(42)
Other expenses	4.3.6	282	640	358
<b>Total expenses</b>		<b>40,897</b>	<b>42,426</b>	<b>1,529</b>



Source: Appendix A



#### 4.3.1 Employee costs (\$0.74 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 4.8% or \$0.74 million compared to 2013/14. 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%
- Additional 0.25% for Statutory Superannuation
- Balance from staffing increases as follows: a 0.25 FTE increase for the Grants Officer (to take this position to 1 FTE effective Jan 15), 3 new positions commencing in approximately April 15, associated with the Town Hall Performing Arts Centre. These are for Technical Support, Box Office Marketing and Front of House Duty Officer. There have also been some positions



that were a part of the finalisation of the Third Level Management for which the full year's impact is now reflected in the 14/15 budget. I.e. Building & Planning and Parks & Gardens.

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

Department	Budget	Permanent	Comprises Permanent	Casual
	2014/15 \$'000	Full Time \$'000	Part Time \$'000	
Community Services	3,564	1,454	2110	
Corporate Services	2,985	2,492	493	
Planning and Economic Services	2,014	1,817	197	
Technical Services	8,255	8,105	150	
<b>Total (Incl. Capitalised Salaries)</b>	<b>16,818</b>	<b>13,868</b>	<b>2,950</b>	

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 Permanent	Casual
	FTE	Full Time	Part Time	
Community Services	37	13	24	
Corporate Services	31	26	5	
Planning and Economic Services	22	18	4	
Technical Services	98	96	2	
<b>Total (Incl. Capitalised Salaries)</b>	<b>188</b>	<b>153</b>	<b>35</b>	

#### 4.3.2 Materials and services (\$0.76 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 5.0% or \$0.76 million compared to 2013/14.

It is difficult to summarize all the changes in this area however some of the more significant cost increases that have impacted on this year's draft budget have been increased costs associated with street lighting, electricity, insurances, fire services levy and pre-opening expenses for the Town Hall Project. It would be fair to say that there have been less significant cost increases this year in comparison to those experienced in 2013/14.

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

Bad and doubtful debts is projected to increase by \$0.04 million compared to 2013/14 due mainly to an anticipated increase in parking fine and animal fine debtors written off during the year.

#### 4.3.4 Depreciation and amortisation (\$0.03 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 2014/15 year.

#### 4.3.5 Finance costs (\$0.04 million decrease)

Borrowing costs relate to interest charged by financial institutions on funds borrowed. The reduction in borrowing costs results from the planned reduction in borrowings due to repayment of principal in accordance with loan agreements.

#### 4.3.6 Other expenses (\$0.06 million increase)

Other expenses relate to audit fees, mayoral allowances and operating lease rentals. Other expenses are forecast to increase by 20.6% or \$0.06 million compared to 2013/14, 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 2014/15 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 2013/14 \$'000	Budget 2014/15 \$'000	Variance \$'000
<b>Cash flows from operating activities</b>	5.1.1			
<i>Receipts</i>				
Rates and charges		20,778	22,146	1,368
User fees and fines		5,362	5,379	17
Grants - operating		7,379	7,606	227
Grants - capital		8,656	6,700	(1,956)
Interest		427	290	(137)
Other receipts		3,719	6,008	2,289
		<b>46,321</b>	<b>48,129</b>	1,808
<i>Payments</i>				
Employee costs		(14,691)	(15,227)	(536)
Other payments		(17,708)	(19,326)	(1,618)
		<b>(32,399)</b>	<b>(34,553)</b>	(2,154)
<b>Net cash provided by operating activities</b>		<b>13,922</b>	<b>13,576</b>	(346)
<b>Cash flows from investing activities</b>	5.1.2			
Proceeds from sales of property, infrastructure, plant & equip		443	565	122
Payments for property, infrastructure, plant and equipment		(13,596)	(23,945)	(10,349)
<b>Net cash used in investing activities</b>		<b>(13,153)</b>	<b>(23,380)</b>	(10,227)
<b>Cash flows from financing activities</b>	5.1.3			
Finance costs		(272)	(230)	42
Proceeds from borrowings		200	4,305	4,105
Repayment of borrowings		(776)	(564)	212
<b>Net cash used in financing activities</b>		<b>(848)</b>	<b>3,511</b>	4,359
<b>Net decrease in cash and cash equivalents</b>		<b>(79)</b>	<b>(6,293)</b>	(6,214)
Cash and cash equivalents at the beg of the year		16,361	16,282	(79)
<b>Cash and cash equivalents at end of the year</b>	5.1.4	<b>16,282</b>	<b>9,989</b>	(6,293)

Source: Appendix A

### 5.1.1 Operating activities (\$0.35 million decrease)

There is only a minor change in cash inflows from operating activities \$0.35 million. There are reductions in capital grants of \$1.9 million, but this reduction has been balanced by increases from Rates and Charges of \$1.37 million and other Revenues of \$2.29 million plus increases in payments of \$2.15m.

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 2013/14 \$'000	Budget 2014/15 \$'000	Variance \$'000
<b>Surplus (deficit) for the year</b>	<b>4,669</b>	<b>3,577</b>	(1,092)
Depreciation	10,017	9,695	(322)
Loss (gain) on sale of assets	(5)	(111)	(106)
Net movement in current assets and liabilities	(759)	415	1,174
<b>Cash flows available from operating activities</b>	<b>13,922</b>	<b>13,576</b>	(346)

### 5.1.2 Investing activities (\$10.23 million increase)

The large increase in payments for investing activities represents the planned large increase in capital works expenditure disclosed in section 10 of this budget report. A large component of this is for the Town Hall Project.

### 5.1.3 Financing activities (\$4.36 million increase)

For 2014/15 the total of principal repayments is \$0.56 million and finance charges is \$0.23 million with additional borrowings of \$4.30 million.

### 5.1.4 Cash and cash equivalents at end of the year (\$6.30 million decrease)

Overall, total cash and investments is forecast to decrease by \$6.30 million to \$9.99 million as at 30 June 2015, reflecting Council's funding some of this year's large 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 capital works program from 2015/16 onwards to balance future cash budgets.

## 5.2 Restricted and unrestricted cash and investments

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted cash flow statement above indicates that Council is estimating at 30 June 2015 it will have cash and investments of \$9.99 million, which has been restricted as shown in the following table.

	Ref	Forecast Actual 2014 \$'000	Budget 2015 \$'000	Variance \$'000
<b>Total cash and investments</b>		<b>16,282</b>	<b>9,989</b>	(6,293)
Restricted cash and investments				0
- Statutory reserves	5.2.1	(99)	(157)	(58)
- Cash held to carry forward capital works	5.2.2	(4,655)		4,655
- Trust Funds and Deposits		(700)	(700)	0
<b>Unrestricted cash and investments</b>	5.2.3	<b>10,828</b>	<b>9,132</b>	<b>(1,696)</b>
- Discretionary reserves	5.2.4	(5,152)	(5,275)	(123)
<b>Unrestricted cash adjusted for discretionary reserves</b>	5.2.5	<b>5,676</b>	<b>3,857</b>	<b>(1,819)</b>

### **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. During the 2014/15 year \$0.01 million is budgeted to be transferred to and \$0.04 million from Statutory Reserves.

### **5.2.2 Cash held to fund carry forward capital works (\$4.65 million)**

An amount of \$4.55 million is forecast to be held at 30 June 2014 to fund capital works budgeted but not completed in the 2013/14 financial year. In addition, there is also \$5.15 million of cash forecast within discretionary reserves at 30 June 2014 that will fund future capital works. 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 2014/15 financial year will be fully completed.

### **5.2.3 Unrestricted cash and investments (\$3.86 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.

### **5.2.4 Discretionary reserves (\$5.28 million)**

These funds are shown as discretionary reserves as, although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes. During the 2014/15 year \$2.35 million is budgeted to be transferred to and \$7.90 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.

### **5.2.5 Purposes for reserves**

#### **CBD and Car Park Development Reserve**

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.

#### **Wimmera Business Centre Reserve**

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.

#### **Computer & Office Equipment Reserve**

The computer and office equipment reserve is held to allow purchasing equipment from the reserve in lieu of a previous practise of leasing. 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**

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**

The waste management reserve is created to provide a sum of money to rehabilitate tips 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**

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**

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**

This reserve is to provide for future asset replacements at the Horsham Caravan Park. A strategic plan for the future of the Caravan park is being undertaken which will direct where future expenditure is required.

#### **Town Hall Development Reserve**

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 rate increase has been made in 2014/2015 that is linked to the Town Hall development. However the prior year's increases will continue to contribute to the reserve.

#### **Infrastructure Gap Reserve**

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 2012/2013, 2013/14 and 2014/15. 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**

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**

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**

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**

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**

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**

Funds 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

### **Aerodrome Reserve**

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**

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**

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)**

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**

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

### **Long Service Leave Provision**

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

### **Annual and Other Leave Provision**

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**

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.

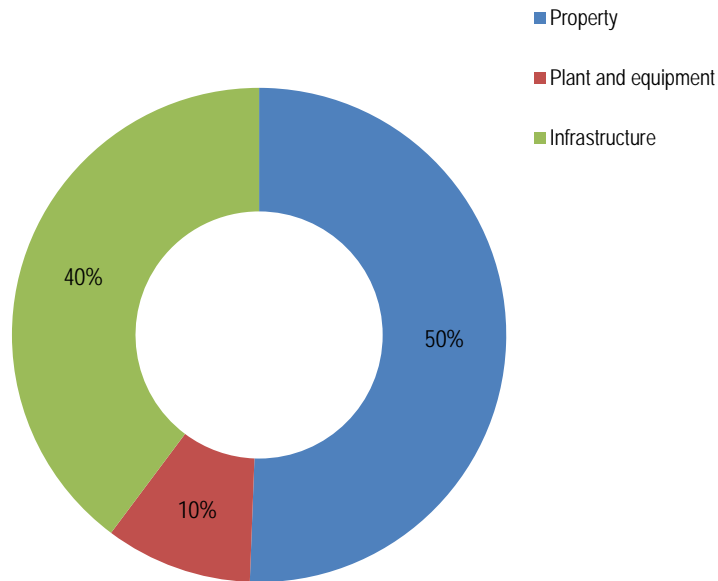
## 6. Analysis of capital budget

This section analyses the planned capital works expenditure budget for the 2014/15 year and the sources of funding for the capital budget.

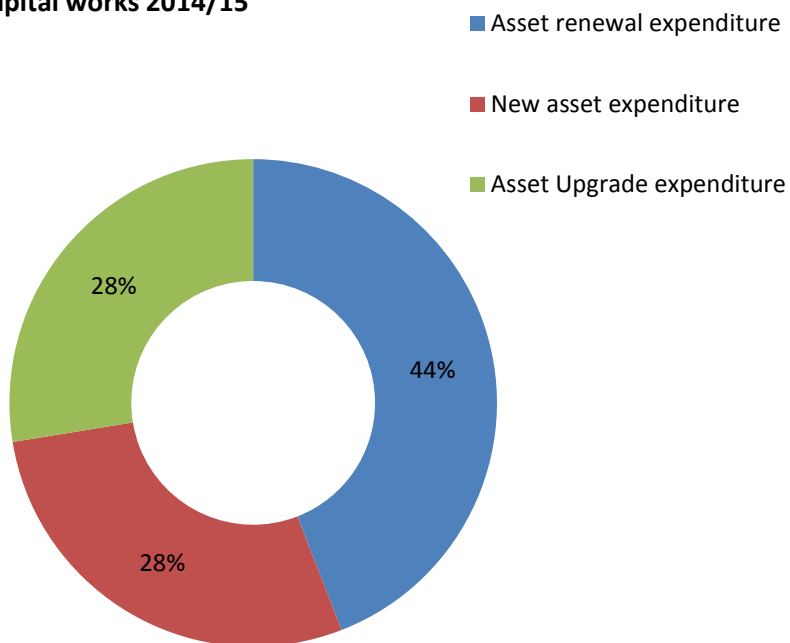
### 6.1 Capital works expenditure

Capital Works Areas	Ref	Forecast Actual 2013/14 \$'000	Budget 2014/15 \$'000	Variance \$'000
<b>Works carried forward</b>	6.1.1			
<b>Property</b>				
Buildings		2,000	4,130	2,130
Total property		2,000	4,130	2,130
<b>Plant and equipment</b>				
Computers and telecommunications		10		(10)
<b>Infrastructure</b>				
Roads		14		(14)
Drainage		180	40	(140)
Rec, leisure and community facilities		59	363	304
Off street car parks		43	22	(21)
Other infrastructure			100	100
Total infrastructure		296	525	229
<b>Total works carried forward</b>		2,306	4,655	2,349
<b>New works</b>				
<b>Property</b>	6.1.2			
Buildings		3,320	9,084	5,764
Land			70	70
Total property		3,320	9,154	5,834
<b>Plant and equipment</b>	6.1.3			
Plant, machinery and equipment		1,417	2,239	822
Computers and telecommunications		35	239	204
Total plant and equipment		1,452	2,478	1,026
<b>Infrastructure</b>	6.1.4			
Roads		5,160	4,959	(201)
Bridges		56	500	444
Footpaths and cycleways		332	375	43
Drainage		185	160	(25)
Rec, leisure and community facilities		539	147	(392)
Parks, open space and streetscapes		18	48	30
Off street car parks		220	50	(170)
Waste management		560	1,150	
Aerodromes		45	88	
Other infrastructure		1,053	1,980	927
Total infrastructure		8,168	9,457	656
<b>Total new works</b>		12,940	21,089	7,516
<b>Total capital works expenditure</b>		15,246	25,744	9,865
<b>Represented by:</b>				
Asset renewal expenditure	6.1.5	8,892	11,350	2,993
New asset expenditure	6.1.5	4,304	7,297	2,458
Asset Upgrade expenditure	6.1.5	2,050	7,097	5,047
<b>Total capital works expenditure</b>		15,246	25,744	10,498

### Budgeted capital works 2014/15



### Budgeted capital works 2014/15



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



### **6.1.1 Carried forward works (\$4.65 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 2013/14 year it is forecast that \$4.65 million of capital works will be incomplete and be carried forward into the 2014/15 year. The more significant projects include the Horsham Town Hall (\$4.13 million) and the Outdoor Pool Refurbishment (\$0.36 million).

### **6.1.2 Property (\$10.93 million)**

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

For the 2014/15 year, \$10.93 million will be expended on building and building improvement projects. The more significant projects include the Horsham Town Hall (\$7.4m plus \$4.1 million from carry forward Total \$11.50 million), Mibus Centre Air-conditioning Refurbishment (\$0.20 million), Bennett Road Kindergarten Upgrade (\$0.21 million), Green Park Kindergarten Upgrade (\$0.20 million), Horsham North Childrens Hub (\$0.10 million), May Park Enhancement Project (\$0.22 million) and Purchase of the United Football Club Rooms at the City Oval (\$0.23 million).

### **6.1.3 Plant and equipment (\$2.48 million)**

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

For the 2014/15 year, \$2.48 million will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$2.24 million) and upgrade and replacement of information technology (\$0.24 million).

### **6.1.4 Infrastructure (\$9.49 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 2014/15 year, \$5.35 million will be expended on road projects. The more significant projects include local road reconstructions & rehabilitation (\$3.06 million), federally funded Roads to Recovery projects (\$1.00 million) and State funding Country Roads and Bridges (\$1.00 million).

Bridges expenditure includes the construction of a pedestrian footbridge across the Wimmera River (\$1.25 million) and the Wonwondah-Toolondo Road Bridge (\$0.50 million).

Other items include \$1.15 million on new putrescible and hard waste cells at the Doon landfill, \$0.36 million will be expended on various drainage projects, \$0.30 million on Rec, Leisure and Community Facilities, \$0.20 million on car parking and \$0.38 million on footpaths and cycleways.

### **6.1.5 Asset renewal (\$11.35 million), new assets (\$7.30 million) and upgrade (\$7.10 million)**

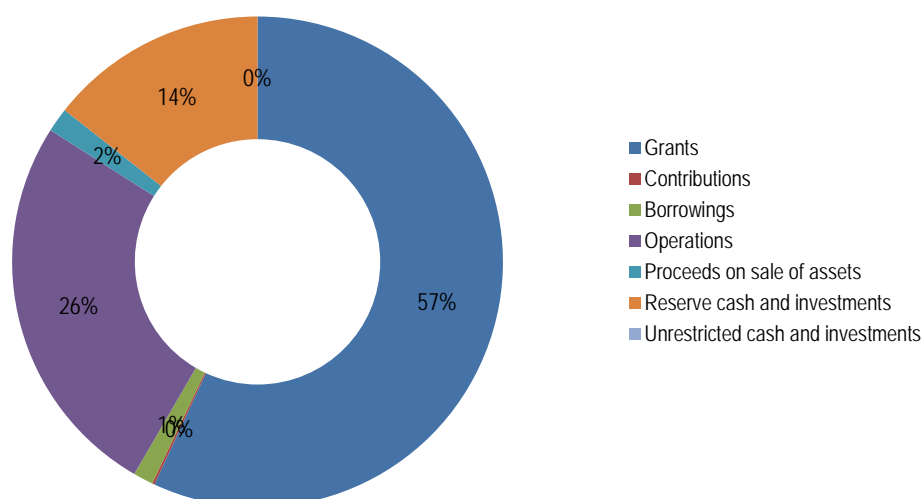
A distinction is made between expenditure on new assets, asset renewal and upgrade. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have any element 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) (\$2.20 million), the Wimmera River pedestrian Bridge (\$1.25 million), purchase of the United Football Club rooms at the City Oval (\$0.23 million) and some new drainage 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 Actual 2013/14 \$'000	Budget 2014/15 \$'000	Variance \$'000
<b>Works carried forward</b>				
<b>Current year funding</b>				
Grants		2,000	4,000	2,000
Council cash				
- operations		139	633	494
- reserve cash and investments		167	22	(145)
- unrestricted cash and investments				0
<b>Total works carried forward</b>	6.1.1	<b>2,306</b>	<b>4,655</b>	<b>2,349</b>
<b>New works</b>				
<b>Current year funding</b>				
Grants	6.2.2	6,676	6,215	(461)
Contributions		24	1,265	1,241
Borrowings		200	4,305	4,105
Council cash				
- operations	6.2.3	3,770	4,391	621
- proceeds on sale of assets	6.2.4	243	365	122
- reserve cash and investments	6.2.5	2,027	4,548	2,521
<b>Total new works</b>		<b>12,940</b>	<b>21,089</b>	<b>8,149</b>
<b>Total funding sources</b>		<b>15,246</b>	<b>25,744</b>	<b>10,498</b>

**Budgeted total funding sources 2014/15**



Source: Appendix A

#### **6.2.1 Grants & Contributions (\$7.48 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 (\$1.00 million), Wimmera River Pedestrian Bridge (\$0.75 million), and the Town Hall (\$3.5 million).

#### **6.2.2 Council cash - operations (\$4.39 million)**

Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$4.39 million will be generated from operations to fund the 2014/15 capital works program.

#### **6.2.3 Council cash - proceeds from sale of assets (\$0.36 million)**

Proceeds from sale of assets include motor vehicle sales in accordance with Council's fleet renewal policy of \$0.36 million.

#### **6.2.4 Council cash - reserve cash and investments (\$4.55 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 Town Hall, Art Gallery and Performing Arts Centre project (\$4.36 million), the Dooen Landfill (\$1.15 million), Plant & Equipment (\$1.87 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 2013/14 and 2014/15. It also considers a number of key performance indicators.

### 7.1 Budgeted balance sheet

	Ref	2014 \$'000	2015 \$'000	\$'000
<b>Current assets</b>	7.1.1			
Cash and cash equivalents		16,282	9,989	(6,293)
Trade and other receivables		2,600	4,400	1,800
Financial assets		700	900	200
Other assets		608	730	122
<b>Total current assets</b>		<b>20,190</b>	<b>16,019</b>	<b>(4,171)</b>
<b>Non-current assets</b>	7.1.1			
Trade and other receivables		251	259	8
Property, infrastructure, plant and equipment		423,574	452,065	28,491
<b>Total non-current assets</b>		<b>423,825</b>	<b>452,324</b>	<b>28,499</b>
<b>Total assets</b>		<b>444,015</b>	<b>468,343</b>	<b>24,328</b>
<b>Current liabilities</b>	7.1.2			
Trade and other payables		3,978	7,650	(3,672)
Interest-bearing loans and borrowings		700	795	(95)
Provisions		3,791	4,095	(304)
<b>Total current liabilities</b>		<b>8,469</b>	<b>12,540</b>	<b>(4,071)</b>
<b>Non-current liabilities</b>	7.1.2			
Interest-bearing loans and borrowings		2,965	6,618	(3,653)
Provisions		1,644	3,386	(1,742)
<b>Total non-current liabilities</b>		<b>4,609</b>	<b>10,004</b>	<b>(5,395)</b>
<b>Total liabilities</b>		<b>13,078</b>	<b>22,544</b>	<b>(9,466)</b>
<b>Net assets</b>		<b>430,937</b>	<b>445,799</b>	<b>14,862</b>
<b>Equity</b>	7.1.4			
Accumulated surplus		236,061	221,724	(14,337)
Asset revaluation reserve		187,122	216,134	29,012
Other reserves		7,754	7,941	187
<b>Total equity</b>		<b>430,937</b>	<b>445,799</b>	<b>14,862</b>

Source: Appendix A

#### 7.1.1 Current Assets (\$4.17 million decrease) and Non-Current Assets (\$24.33 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 \$6.30 million during the year mainly to fund the capital works program during the year.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are expected to increase by \$1.80 million due to finalisation of grant funding for the Town Hall. It is expected that invoices will be raised in late June 2015 for final grant payments. Long term debtors (non-current) relating to loans to special charge schemes will increase by \$0.08 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 (\$25.74 million of new assets), depreciation of assets (\$9.70 million), the sale through sale of property, plant and equipment (\$0.57 million) and an increase associated with the revaluation of land and buildings during 2014.

### 7.1.2 Current Liabilities (\$4.07 million increase) and Non-Current Liabilities (\$5.39 million increase)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to increase by \$3.67 million due to finalising the Town Hall project in June 2015 and increased expenditure on the Dooen Landfill.

Provisions include accrued long service leave, annual leave, rostered days off owing to employees. Employee and quarry & landfill restorations. Employee entitlements are budgeted to increase by \$0.17 million due to salary increases whilst Landfill Restoration provision will increase significantly due to the planned construction of a new hard waste cell.

Interest-bearing loans and borrowings are borrowings of Council. Council is budgeting to repay loan principal of \$0.56 million over the year but will also be taking out new loans of \$4.30 million during the year.

### 7.1.3 Working Capital (\$8.24 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	Budget	Variance
	2014	2015	
	\$'000	\$'000	\$'000
<b>Current assets</b>	20,190	16,019	4,171
<b>Current liabilities</b>	8,469	12,540	(4,071)
<b>Working capital</b>	11,721	3,479	8,242
Restricted cash and investment current assets			
- Statutory reserves	(99)	(157)	58
- Discretionary reserves	(5,152)	(5,275)	123
<b>Unrestricted working capital*</b>	<b>6,470</b>	<b>(1,953)</b>	8,423

Negative unrestricted working capital reflects the utilisation of cash to pay out the unfunded superannuation liability in prior years combined with the significant expenditure of cash reserves in 2014/15.

#### **7.1.4 Equity (\$14.86 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 \$221.72 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 2015 it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

- A total of 98.5% of total rates and charges raised will be collected in the 2014/15 year (2013/14: 97.8% forecast actual)
- Trade creditors to be based on total capital and operating expenditure. Payment cycle is 30 days
- Other debtors and creditors to increase due to Town Hall Project
- Employee entitlements to be increased by 4%
- Repayment of loan principal to be \$0.56 million
- Total capital expenditure to be \$25.74 million
- A total of \$6.19 million to be transferred from reserves to accumulated surplus, representing the internal funding of the capital works program for the 2014/15 year.
- New borrowings of \$4.30 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 2014/15 to 2017/18 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 2014/15 to 2017/18. Appendix A includes a more detailed analysis of the financial resources to be used over the four year period.

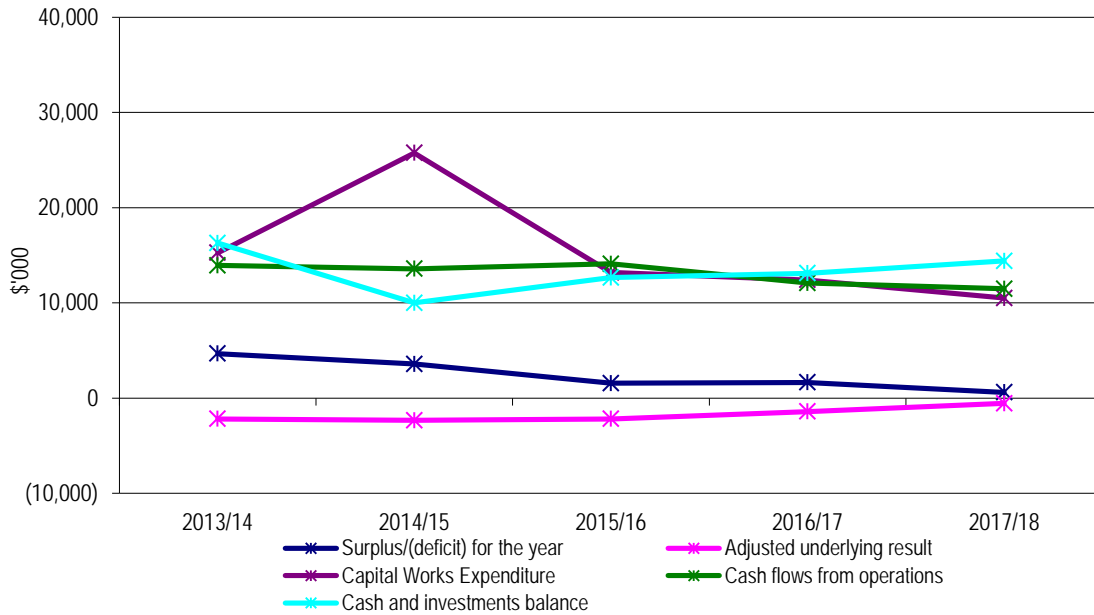
Indicator	Forecast	Budget	Strategic Resource Plan			Trend
	Actual		Projections			
	2013/14	2014/15	2015/16	2016/17	2017/18	+/-
	\$'000	\$'000	\$'000	\$'000	\$'000	
Surplus/(deficit) for the year	4,669	3,577	1,549	1,637	597	-
Adjusted underlying result	(2,198)	(2,350)	(2,201)	(1,420)	(566)	+
Cash and investments balance	16,282	9,989	12,652	13,104	14,390	+
Cash flows from operations	13,922	13,576	14,085	12,073	11,475	-
Capital works expenditure	15,246	25,744	13,183	12,396	10,493	-

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 marginally over the four year period from \$9.90 million to \$14.39 million, which indicates a balanced budget on a cash basis in each year
- **Rating levels (section 9)** – Modest rate increases are forecast over the four years at an average of 5.0%, which is in line with what would be expected in comparable councils
- **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 \$6.62 million to \$8.09 million over the four year period. This includes new borrowings of \$4.30 million in 2014/15, \$2.05 million in 2015/16, \$1.30 million in 2016/17 and \$1.00 million 2017/18.
- **Infrastructure strategy (section 10)** - Capital expenditure over the four year period will total \$61.82 million at an average of \$15.45 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 2013/14	Budget 2014/15	2015/16	2016/17	2017/18	
<b>Operating position</b>								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-5.7%	-5.8%	-5.2%	-3.2%	-1.2%	+
<b>Liquidity</b>								
Working Capital	Current assets / current liabilities	2	238.4%	127.7%	152.3%	152.6%	151.3%	o
Unrestricted cash	Unrestricted cash / current liabilities		127.9%	72.8%	58.3%	46.6%	37.3%	-
<b>Obligations</b>								
Interest Paid to Rates	Interest bearing loans and borrowings / rate revenue	3	17.6%	33.4%	37.0%	36.7%	34.9%	o
Debt Repayments to Rates	Interest and principal repayments / rate revenue		5.0%	3.6%	5.5%	6.2%	6.5%	-
Indebtedness (Longterm Obligations)	Non-current liabilities / own source revenue		17.3%	35.7%	40.2%	39.7%	39.8%	o
Asset renewal	Asset renewal expenditure / depreciation	4	88.8%	117.1%	69.9%	71.6%	81.2%	+
<b>Stability</b>								
Rates concentration	Rate revenue / adjusted underlying revenue	5	53.9%	55.4%	55.7%	56.2%	56.7%	o
Rates effort	Rate revenue / property values (CIV)		0.0007%	0.0006%	0.0006%	0.0006%	0.0007%	o
<b>Efficiency</b>								
Expenditure level	Total expenditure / no. of assessments		\$3,459	\$3,554	\$3,673	\$3,731	\$3,785	+
Revenue level	Residential rate revenue / No. of residential assessments		\$1,162	\$1,230	\$1,291	\$1,351	\$1,415	+
Workforce turnover	No. of resignations & terminations / average no. of staff		10.1%	9.0%	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.

**2 Working Capital** – The proportion of current liabilities represented by current assets. Working capital is forecast to decrease significantly in 2014/15 year due to a run down in cash reserves to fund the capital program. The trend in later years is to remain steady at an acceptable level.

**3 Debt compared to rates** – Following a sharp increase in 2014/15 the trend is that debt levels will continue to rise but at a much slower rate as a result of Council's reliance on debt to fund some of its capital works program. This will increase our debt management ratio to 33.4% (17.6% in 13/14) which is still well below the upper limit recommended by the Auditor General of 60%.

Debt Servicing and redemption as a percentage of rates however will decrease from 5.0% to 3.6% in 2014/15, however by the end of 2015/16 will have risen to 5.5% when all new borrowings are fully factored in. This is still within council's maximum of 12%.

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

**5 Rates concentration** - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. 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 2014/15 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	Budget 2014/15	Strategic Resource Plan Projections		
	Actual 2013/14		2015/16	2016/17	2017/18
Employee costs (\$'000)					
- Operating	15,191	15,927	16,830	17,166	17,510
- Capital	965	890	926	963	1,001
Total	16,156	16,817	17,756	18,129	18,511
Employee numbers (EFT)	187	188	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 has also been the subject of review in 2013-14.

### 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 48.3% 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.

### 9.2 Current year rate

It is predicted that the 2014/15 operating position will be impacted by increasing costs over and above CPI within the broader community 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 2017/18 as set out in the Strategic Resource Plan.

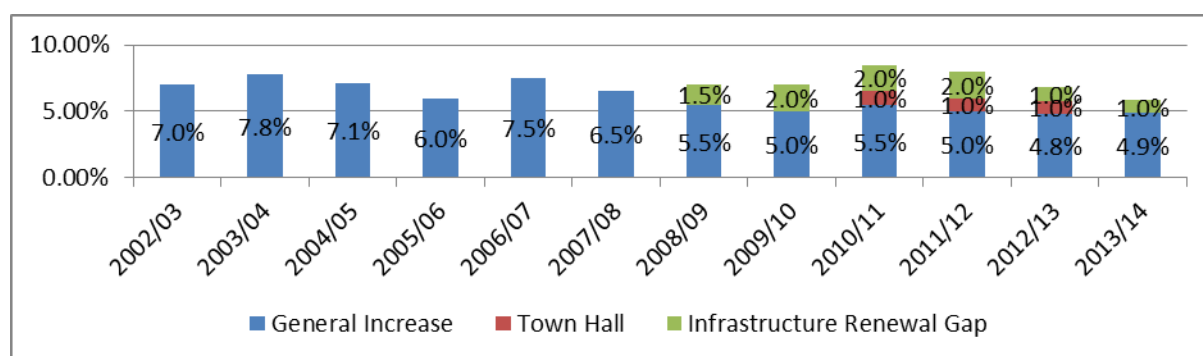
In order to achieve these objectives while maintaining service levels and a strong capital expenditure program, the general rate will increase by 5.0% (which is the lowest increase in the last 12 years), the garbage charge by 9.8% and the municipal charge will remain fixed at \$268. This will raise total rate and charges for 2014/15 of \$20.85 million, including \$0.10 million generated from supplementary rates. Council's municipal and recycling charges have increased by more than the general rate due to an increase in landfill management costs and the levy from the State Government's, Environment and Protection Agency.

1% of the 5% rate increase has been earmarked to further contribute to the Infrastructure Renewal component. Council's preference is to tag 2% towards the Infrastructure Gap but this has not been possible to achieve in 2014/15. 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 & 2013/14 it has only been 1%. The combined effect of these rate increases now generates approximately \$1.55m 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. \$4.39 million from Rates Revenue contributes toward capital investment for the 2014/15.

Future proposed increases in rates have been factored in to the forward Strategic Resource Plan at 5%.

Year	General Rate Increase %	Municipal Charge Increase %	Garbage Charge Increase %
2013/14	5.85	5.85	10.90
2014/15	5.00	0.00	9.80
2015/16	5.00	0.00	5.00
2016/17	5.00	0.00	5.00
2017/18	5.00	0.00	5.00

The following graph shows Council rate increases over the last 12 years:



### 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 just reviewed this as part of its Rating Strategy Review undertaken in 2013/14.

The current draft rating strategy that has been adopted as part of this budget process provides a differential rate for the farm sector of 80% of the general rate, and a rate concession of either 60% or 20% for cultural and recreational land. These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Act and the Ministerial Guidelines as issued in 2013. 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". 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 2014/15 year. A more detailed analysis of the rates to be raised is contained in Appendix B 'Statutory Disclosures'.

Rate type	How applied	2013/14	2014/15
Base Rate (GEN1)	Cents/\$ CIV	0.5196	0.5070
Culture & Rec. Land (GEN2)	Cents/\$ CIV	0.1039	0.1014
Culture & Rec. Land (GEN6)	Cents/\$ CIV	0.3118	0.3042
Farm Rate (GFM5)	Cents/\$ CIV	0.4676	0.4056
Garbage Charge (240 Litre)	\$/ property	\$305	\$335
Garbage Charge (120 Litre)	\$/ property	\$185	\$205

Council has adopted a Draft Rating Strategy that contains expanded information on Council's rating structure and the reasons behind its choices in applying the rating mechanisms it has used. This Draft Strategy has been adopted along with this Draft Budget and is being made available to the community for submissions through the budget process.

#### 9.4 General revaluation of properties

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

The following table summarises the valuation changes between the 2012 and 2014 general revaluations for each rate sector and the average resulting rate change:

Suburb	Average Valuation Increase	Average Rating Increase
Residential	9.7%	5.6%
Farm	22.4%	5.8%
Cult/Rec/Other	5.2%	4.4%
Commercial	2.9%	0.3%
Industrial	4.3%	1.5%
<b>Overall Average</b>	<b>12.7%</b>	<b>5.0%</b>

In deliberating over the setting of the differential rate structure for the 2014/15 year, Council has been mindful of the greater increase in farm property valuations compared to those in the general sector. If no changes were made to the rate differential, the change in property values would result in an overall increase of 20.7% in Farm Rates and only a 0.5% increase in general rates for the 2014/15 year.

In view of the outcomes of the general revaluation of all properties within the Council's municipal district during the 2013/14 year, and with respect to analysis that was undertaken within the review of the Rate Strategy during 2013/14, Council has chosen to reduce the differential to Farms by a further 10% to 80% of the General Rate. In aggregate total rates and charges will increase by 5.0% compared to 2013/14 forecast revenues. This will be achieved by reducing the rate in the dollar to offset the 12.7% increase in property valuations across the municipal district following the general revaluation.

## 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 2014/15 predicted loan borrowings as at 30<sup>th</sup> June 2015:

Commencement Year	Original Sum \$'000	Principal Remaining \$'000	Interest Rate %	Final Date \$'000
2015	4,305	4,305	7.50%	01-Jun-25
2014	200	185	7.50%	01-Jun-24
2012	1000	757	5.73%	01-Jun-22
2011	1000	686	7.57%	01-Jun-21
2010	250	149	7.88%	25-Jun-20
2007	140	34	7.46%	25-Jun-17
2006	405	53	6.44%	19-Jun-16
2006	2,195	1,134	6.44%	19-Jun-21
1999	400	110	4.96%	01-Jul-18

Borrowing peaked in 2005/06 at \$6.02 million when a large \$2.2 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 \$3.67 million at 30 Jun 14. 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 borrowings will be taken out towards the end of the period of \$3.47 million plus further loans are also planned for the Wimmera River Pedestrian Bridge \$0.50 million, Horsham North Children's Hub \$0.10 million and for the purchase of property at the City Oval \$0.23 million. Our debt management ratio will drop to 3.6% during the 14/15 year but increase again to 5.5% in 2015/16 when a full years effect of these borrowings are factored in to the budget. (This ratio is still below the figure from 2005/06 (8.2%) and well below Councils own maximum of 12%). 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 well within expected parameters.

The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2014.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2013/14	200	766	255	3,672
2014/15	4,305	564	225	7,413
2015/16	2,050	795	495	8,668
2016/17	1,300	891	633	9,077
2017/18	997	962	732	9,112

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

	2013/14 \$	2014/15 \$
Total amount borrowed as at 30 June of the prior year	4,248,607	3,672,194
Total amount to be borrowed	200,000	4,305,000
Total amount projected to be redeemed	(776,413)	(564,051)
Total amount proposed to be borrowed as at 30 June	3,672,194	7,413,143

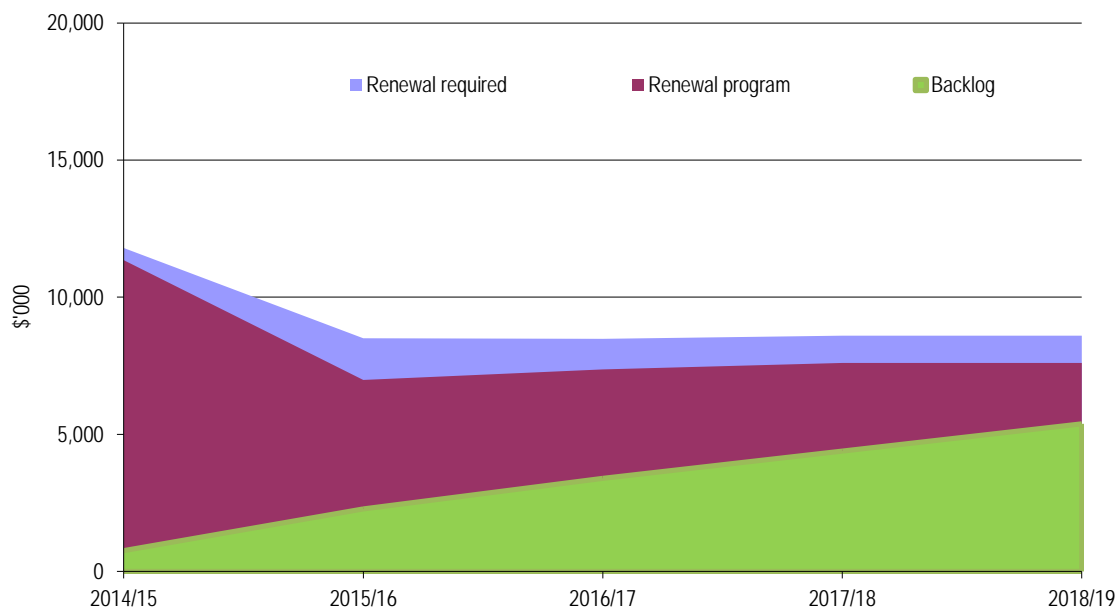
## 10.2 Infrastructure

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 \$0.76 million and \$5.38 million at the end of the period.

Backlog accumulated prior to 14/15 has not been factored into the Strategic Resource Plan. It is expected that during the period from 14/15 to 18/19 the backlog will continue to increase and grow up to \$5.30 million.

In updating plans for 2014/15 year, the following influences have had a significant impact:

- Reduction in the amount of cash and investment reserves to fund future capital expenditure programs
- Availability of significant Federal funding for upgrade of roads
- The enactment of the *Road Management Act 2004* removing the defence of non-feasance on major assets such as roads

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
2013/14	15,246	6,676	24	6,040	200
2014/15	25,744	6,215	1,265	9,304	4,305
2015/16	13,183	3,250	-	7,883	2,050
2016/17	12,396	2,357	200	8,539	1,300
2017/18	10,493	663	-	8,833	997

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:

<b>Appendix</b>	<b>Nature of information</b>	<b>Page</b>
A	Budgeted Statements	57
B	Rates and charges	66
C	Capital works program	70
D	Reconciliation between cash and accrual budget	78
E	Non-Capital Initiatives	79
F	Community Grants	80
G	Fees & Charges Schedule	83

## **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 2017/18 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:

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

## Budgeted Comprehensive Income Statement

For the four years ending 30 June 2018

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2013/14	2014/15	2015/16	2016/17	2017/18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>					
Rates and charges	20,853	<b>22,221</b>	23,447	24,735	26,087
Statutory fees and fines	413	<b>405</b>	425	445	465
User fees	5,389	<b>5,404</b>	5,675	5,958	6,256
Contributions - cash	14	<b>1,430</b>	200	400	200
Contributions - non-monetary assets	200	<b>300</b>	300	300	300
Grants - Operating (recurrent)	7,424	<b>7,749</b>	7,981	8,221	8,468
Grants - Operating (non-recurrent)	355	<b>257</b>	200	200	200
Grants - Capital (recurrent)	2,003	<b>2,003</b>	2,003	2,003	2,003
Grants - Capital (non-recurrent)	6,653	<b>4,197</b>	3,250	2,357	663
Net gain on disposal of property, infrastructure, plant and equipment	(5)	<b>(111)</b>	60	60	60
Other income	2,267	<b>2,148</b>	2,298	2,398	2,448
<b>Total income</b>	<b>45,566</b>	<b>46,003</b>	<b>45,839</b>	<b>47,077</b>	<b>47,150</b>
<b>Expenses</b>					
Employee costs	15,192	<b>15,927</b>	16,830	17,166	17,510
Materials and services	15,126	<b>15,886</b>	16,272	16,640	16,999
Bad and doubtful debts	8	<b>48</b>	51	53	56
Depreciation and amortisation	10,017	<b>9,695</b>	9,995	10,295	10,595
Finance costs	272	<b>230</b>	495	633	732
Other expenses	282	<b>640</b>	647	653	661
<b>Total expenses</b>	<b>40,897</b>	<b>42,426</b>	<b>44,290</b>	<b>45,440</b>	<b>46,553</b>
<b>Surplus (deficit) for the year</b>	<b>4,669</b>	<b>3,577</b>	<b>1,549</b>	<b>1,637</b>	<b>597</b>
<b>Other comprehensive income</b>					
Net asset revaluation increment /(decrement)		<b>20,000</b>	6,000		20,000
<b>Comprehensive result</b>	<b>4,669</b>	<b>23,577</b>	<b>7,549</b>	<b>1,637</b>	<b>20,597</b>

## Budgeted Balance Sheet

For the four years ending 30 June 2018

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2014	2015	2016	2017	2018
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents	16,282	9,989	12,652	13,104	14,390
Trade and other receivables	2,600	4,400	2,700	2,835	2,977
Financial assets	700	900	945	992	1,042
Other assets	608	730	759	789	821
<b>Total current assets</b>	<b>20,190</b>	<b>16,019</b>	<b>17,056</b>	<b>17,720</b>	<b>19,230</b>
<b>Non-current assets</b>					
Trade and other receivables	251	259	237	215	193
Investments in regional organisations	900	1,116	1,172	1,231	1,292
Property, infrastructure, plant & equipment	420,038	448,006	454,901	456,619	477,341
Investment property	2,636	2,943	3,061	3,183	3,310
<b>Total non-current assets</b>	<b>423,825</b>	<b>452,324</b>	<b>459,371</b>	<b>461,248</b>	<b>482,136</b>
<b>Total assets</b>	<b>444,015</b>	<b>468,343</b>	<b>476,427</b>	<b>478,968</b>	<b>501,366</b>
<b>Liabilities</b>					
<b>Current liabilities</b>					
Trade and other payables	3,978	7,650	6,376	6,567	6,764
Provisions	3,791	4,095	3,930	4,080	4,930
Interest-bearing loans and borrowings	700	795	891	962	1,017
<b>Total current liabilities</b>	<b>8,469</b>	<b>12,540</b>	<b>11,197</b>	<b>11,609</b>	<b>12,711</b>
<b>Non-current liabilities</b>					
Provisions	1,644	3,386	4,105	4,261	4,979
Interest-bearing loans and borrowings	2,965	6,618	7,776	8,115	8,094
<b>Total non-current liabilities</b>	<b>4,609</b>	<b>10,004</b>	<b>11,881</b>	<b>12,376</b>	<b>13,073</b>
<b>Total liabilities</b>	<b>13,078</b>	<b>22,544</b>	<b>23,078</b>	<b>23,985</b>	<b>25,784</b>
<b>Net assets</b>	<b>430,937</b>	<b>445,799</b>	<b>453,349</b>	<b>454,983</b>	<b>475,582</b>
<b>Equity</b>					
Accumulated surplus	236,061	221,724	222,166	222,369	221,689
Reserves - asset replacement	7,754	7,941	9,049	10,482	11,760
Reserves - asset revaluation	187,122	216,134	222,134	222,134	242,134
<b>Total equity</b>	<b>430,937</b>	<b>445,799</b>	<b>453,349</b>	<b>454,985</b>	<b>475,583</b>

## Budgeted Statement of Changes in Equity

For the four years ending 30 June

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2015</b>				
Balance at beginning of the financial year	422,223	211,957	196,134	14,132
Comprehensive result	3,576	3,576	-	-
Net asset revaluation increment(decrement)	20,000	-	20,000	-
Transfer to reserves	-	(3,596)	-	3,596
Transfer from reserves	-	9,788	-	(9,788)
<b>Balance at end of the financial year</b>	<b>445,799</b>	<b>221,725</b>	<b>216,134</b>	<b>7,940</b>
<b>2016</b>				
Balance at beginning of the financial year	445,799	221,725	216,134	7,940
Comprehensive result	1,550	1,550	-	-
Net asset revaluation increment(decrement)	6,000	-	6,000	-
Transfer to reserves	-	(3,153)	-	3,153
Transfer from reserves	-	2,045	-	(2,045)
<b>Balance at end of the financial year</b>	<b>453,349</b>	<b>222,167</b>	<b>222,134</b>	<b>9,048</b>
<b>2017</b>				
Balance at beginning of the financial year	453,349	222,167	222,134	9,048
Comprehensive result	1,636	1,636	-	-
Transfer to reserves	-	(3,133)	-	3,133
Transfer from reserves	-	1,700	-	(1,700)
<b>Balance at end of the financial year</b>	<b>454,985</b>	<b>222,368</b>	<b>222,134</b>	<b>10,481</b>
<b>2018</b>				
Balance at beginning of the financial year	454,985	222,368	222,134	10,481
Comprehensive result	598	598	-	-
Net asset revaluation increment(decrement)	20,000	-	20,000	-
Transfer to reserves	-	(3,078)	-	3,078
Transfer from reserves	-	1,800	-	1,800
<b>Balance at end of the financial year</b>	<b>475,583</b>	<b>221,688</b>	<b>242,134</b>	<b>15,359</b>

## Budgeted Statement of Cash Flows

For the four years ending 30 June 2018

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2013/14	2014/15	2015/16	2016/17	2017/18
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows	Inflows	Inflows	Inflows	Inflows
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	20,778	<b>22,146</b>	23,372	24,660	26,012
Statutory fees and fines	373	<b>375</b>	395	415	435
User fees	4,989	<b>5,004</b>	5,275	5,558	5,856
Contributions - cash	14	<b>1,350</b>	160	320	160
Grants - operating	7,379	<b>7,606</b>	7,781	8,021	8,268
Grants - capital	8,656	<b>6,700</b>	7,753	4,360	2,666
Interest	427	<b>290</b>	340	390	440
Other receipts	3,705	<b>4,658</b>	4,258	4,308	4,308
Employee costs	(14,691)	<b>(15,227)</b>	(16,330)	(16,666)	(17,010)
Materials and consumables	(15,726)	<b>(16,486)</b>	(16,872)	(17,240)	(17,599)
Other payments	(1,982)	<b>(2,840)</b>	(2,047)	(2,053)	(2,061)
Net cash provided by operating activities	13,922	<b>13,576</b>	14,085	12,073	11,475
<b>Cash flows from investing activities</b>					
Payments for property, plant and equipment	(13,597)	<b>(23,945)</b>	(12,382)	(11,597)	(9,692)
Proceeds from sale of property, plant and equipment	443	<b>565</b>	200	200	200
Net cash used in investing activities	(13,154)	<b>(23,380)</b>	(12,182)	(11,397)	(9,492)
<b>Cash flows from financing activities</b>					
Finance costs	(272)	<b>(230)</b>	(495)	(633)	(732)
Proceeds from borrowings	200	<b>4,305</b>	2,050	1,300	997
Repayment of borrowings	(776)	<b>(564)</b>	(795)	(891)	(962)
Net cash provided by (used in) financing activities	(848)	<b>3,511</b>	760	(224)	(697)
<b>Net (decrease) increase in cash &amp; cash equivalents</b>	(80)	(6,293)	2,663	452	1,286
Cash and cash equivalents at beginning of the financial year	16,362	<b>16,282</b>	<b>9,989</b>	<b>12,652</b>	<b>13,104</b>
<b>Cash and cash equivalents at end of the financial year</b>	16,282	<b>9,989</b>	12,652	13,104	14,390

## Budgeted Statement of Capital Works

For the four years ending 30 June 2018

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2013/14	2014/15	2015/16	2016/17	2017/18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>					
Land	0	70	0	0	0
Buildings	5,320	13,099	5,323	4,123	2,320
<b>Total Property</b>	5,320	13,169	5,323	4,123	2,320
<b>Plant and equipment</b>					
Plant, equipment & other	1,417	2,239	1,010	1,034	1,190
Furniture & office equipment	45	354	100	100	100
<b>Total Plant and equipment</b>	1,462	2,593	1,110	1,134	1,290
<b>Infrastructure</b>					
Road assets	5,174	4,959	5,898	6,133	5,868
Bridges	56	500	0	0	0
Footpaths and cycleways	332	375	0	0	0
Drainage	365	200	0	0	0
Recreational, leisure and community facilities	598	510	0	0	0
Waste management		1,150	545	500	500
Parks, open space and streetscapes	18	48	0	0	0
Aerodromes	0	88	0	0	0
Off street car parks	263	72	0	0	0
Other infrastructure	1,658	2,080	307	506	515
<b>Total Infrastructure</b>	8,464	9,982	6,750	7,139	6,883
<b>Total capital works expenditure</b>	15,246	25,744	13,183	12,396	10,493
<b>Represented by:</b>					
New asset expenditure	4,304	7,297	4,805	3,504	113
Asset renewal expenditure	8,892	11,350	6,983	7,367	8,603
Asset upgrade expenditure	2,050	7,097	1,395	1,525	1,777
<b>Total capital works expenditure</b>	15,246	25,744	13,183	12,396	10,493

## Budgeted Statement of Human Resources

For the four years ending 30 June 2018

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2014	2015	2016	2017	2018
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	15,191	<b>15,927</b>	16,830	17,166	17,510
Employee costs - capital	965	<b>890</b>	926	963	1001
<b>Total staff expenditure</b>	<b>16,156</b>	<b>16,817</b>	<b>17,756</b>	<b>18,129</b>	<b>18,511</b>
	EFT	EFT	EFT	EFT	EFT
<b>Staff numbers</b>					
Employees	187	<b>188</b>	191	191	191
<b>Total staff numbers</b>	<b>187</b>	<b>188</b>	<b>191</b>	<b>191</b>	<b>191</b>



**SUMMARY OF PLANNED  
HUMAN RESOURCES  
EXPENDITURE**

	<b>2015 \$'000</b>	2016 \$'000	2017 \$'000	2018 \$'000
<b>Community and enterprise services</b>				
- Permanent full time	1,454			
- Permanent part time	2,110			
<b>Total community and enterprise services</b>	<b>3,564</b>			
<b>Corporate services</b>				
- Permanent full time	2,492			
- Permanent part time	493			
<b>Total corporate services</b>	<b>2,985</b>			
<b>Planning and economic services</b>				
- Permanent full time	1,817			
- Permanent part time	197			
<b>Total planning and economic services</b>	<b>2,014</b>			
<b>Technical services</b>				
- Permanent full time	8,105			
- Permanent part time	150			
<b>Total technical services</b>	<b>8,255</b>			
<b>Total staff expenditure</b>	<b>16,818</b>	0	0	0

	<b>FTE</b>	FTE	FTE	FTE
<b>Community and enterprise services</b>				
- Permanent full time	13			
- Permanent part time	24			
<b>Total community and enterprise services</b>	<b>37</b>			
<b>Corporate services</b>				
- Permanent full time	26			
- Permanent part time	5			
<b>Total corporate services</b>	<b>31</b>			
<b>Planning and economic services</b>				
- Permanent full time	18			
- Permanent part time	4			
<b>Total planning and economic services</b>	<b>22</b>			
<b>Technical services</b>				
- Permanent full time	96			
- Permanent part time	2			
<b>Total technical services</b>	<b>98</b>			
<b>Total staff numbers</b>	<b>188</b>	0	0	0

## 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	2013/14 cents/\$CIV	2014/15 cents/\$CIV	Change
Base Rate (GEN1)	0.5196	0.5070	-2.4%
Culture & Rec. Land (GEN2)	0.1039	0.1014	-2.4%
Culture & Rec. Land (GEN6)	0.3118	0.3042	-2.4%
Farm Rate (GFM5)	0.4676	0.4056	-13.3%

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	2013/14 \$	2014/15 \$	Change
Base Rate (GEN1)	11,061,192	11,876,829	7.4%
Culture & Rec. Land (GEN2)	8,877	10,101	13.8%
Culture & Rec. Land (GEN6)	27,172	42,211	55.3%
Farm Rate (GFM5)	4,470,774	4,729,328	5.8%
<b>Total amount to be raised by general rates</b>	<b>15,568,015</b>	<b>16,658,469</b>	<b>7.0%</b>

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	2013/14 No.	2014/15 No.	Change
Base Rate (GEN1)	9,522	9,654	1.4%
Culture & Rec. Land (GEN2)	28	28	0.0%
Culture & Rec. Land (GEN6)	11	11	0.0%
Farm Rate (GFM5)	2261	2,245	-0.7%
<b>Total number of assessments</b>	<b>11,822</b>	<b>11,938</b>	<b>1.0%</b>

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	2013/14 \$	2014/15 \$	Change
Base Rate (GEN1)	2,115,919,000	2,342,544,000	10.7%
Culture & Rec. Land (GEN2)	8,544,000	9,962,000	16.6%
Culture & Rec. Land (GEN6)	9,392,000	13,876,000	47.7%
Farm Rate (GFM5)	955,842,000	1,166,008,000	22.0%
<b>Total value of land</b>	<b>3,089,697,000</b>	<b>3,532,390,000</b>	<b>14.3%</b>

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

Type of Charge	Per Rateable Property 2013/14 \$	Per Rateable Property 2014/15 \$	Change
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	2013/14 \$	2014/15 \$	Change
Municipal	2,841,091	2,882,876	1.5%

**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 2013/14 \$	Per Rateable Property 2014/15 \$	Change
GAR1 240L	305.00	335.00	9.8%
GAR2 240L	305.00	335.00	9.8%
GAR5 240L	305.00	350.00	14.8%
GAR6 120L	185.00	205.00	10.8%
GAR7 120L	305.00	335.00	9.8%
GAR8 120L	185.00	205.00	10.8%
COMM RECYC	81.82	90.00	10.0%

**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		2013/14	2014/15	Change
	2013/14	2014/15	\$	\$	
GAR1 240L	4,472	4,476	1,374,619	1,480,875	7.7%
GAR2 240L	1,066	1,084	325,130	363,140	11.7%
GAR5 240L	335	336	102,175	117,600	15.1%
GAR6 120L	2,500	2,555	462,500	523,775	13.2%
GAR7 120L	60	70	18,300	23,450	28.1%
GAR8 120L	317	329	58,645	67,445	15.0%
COMM RECYC	25	33	2,046	2,970	45.2%
<b>Total</b>	<b>8,775</b>	<b>8,883</b>	<b>2,343,415</b>	<b>2,579,255</b>	<b>10.1%</b>

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

Type of Charge	2013/14 \$	2014/15 \$	Change
Rates and charges	20,752,521	22,120,600	6.6%

### **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 (2014/15: est. \$100,000)
- The variation of returned levels of value (e.g. valuation appeals)
- 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 0.4056% (0.4056 cents in the dollar of CIV) for all rateable farm properties
- A general rate of 0.3042% (0.3042 cents in the dollar of CIV) for all some cultural and recreational properties with significant revenue earning capability
- A general rate of 0.1014% (0.1014 cents in the dollar of CIV) for all some cultural and recreational properties with minimal revenue earning capability

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

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 2014/15 financial year.

### **2.3 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

Two differentials are provided for outdoor cultural or recreational land as assessed by Council, a 60% differential for those organisations that have a significant revenue raising capacity and a 20% differential for those with limited revenue raising capacity.

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 where 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 on the land or which will be constructed prior to the expiry of the 2014/15 financial year.

## **Appendix C**

### **Capital works program**

This appendix presents a listing of the capital works projects that will be undertaken for the 2014/15 year.

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

- New works for 2014/15
- Works carried forward from the 2013/14 year.

**HRCC CAPITAL WORKS PROGRAM 2014/15**

**1. NEW WORKS**

ASSET DESCRIPTION	Listed in Cap Budget on Page	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
		\$	\$	%	\$	%	\$	%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>PROPERTY</b>																				
<b>Land</b>																				
FOOTBALL CLUBROOM PURCHASE - (LOAN FUNDING)	8	70,000									70,000									
<b>Sub-Total - Land</b>		<b>70,000</b>									<b>70,000</b>									
<b>Buildings</b>																				
CIVIC CENTRE WEST WING AIR COND TWO CONDENSE	2	80,000	80,000																	80,000
RESTORE UPSTAIRS SHOWER FACILITY	2	5,000	5,000																	5,000
SERVER ROOM ADDITIONAL AIR CONDITIONER	2	5,000									5,000									5,000
POUND CAR PORT SHELTER (KIT FORM)	3	10,000									10,000									10,000
GREEN PARK KINDERGARTEN UPGRADE	3	204,000	51,000		71,400						81,600	158,766								45,234
BENNETT RD KINDERGARTEN UPGRADE	3	210,000	189,000								21,000	167,721								42,279
HORSHAM NORTH CHILDRENS HUB	3	100,000									100,000									100,000
NEXUS PAINTING EXTERIOR AND INTERIOR - COND 8 P	3	20,000	20,000																	20,000
DISABILITY ACCESS PROVISION	3	10,000			10,000															10,000
TOWN HALL REDEVELOPMENT	4	7,334,000	1,466,800		3,667,000						2,200,200	2,500,000	1,000,000	3,475,000						359,000
TOWN HALL COMPONENT AIR CONDITIONING/HEATING	4	150,000	150,000																	150,000
NATIMUK HALL - WHITE ANT DAMAGE FLOOR REPAIRS	4	15,000	15,000																	15,000
LAC REPAIR CORROSION AND PAINT DUCTS FOR AIR C	5	15,000	15,000																	15,000
LAC REMOVE & REDO EXPANSION JOINTS IN INSIDE PC	5	10,500	10,500																	10,500
LAC - MISCELLANEOUS PROVISION	5	8,000									8,000									8,000
LAC RENEWABLE ENERGY PROJECT BOILER SYSTEM	5	250,000									250,000	125,000								125,000
MAY PARK ENHANCEMENT PROJECT RDV GRANT	6	215,000	60,000		40,000						115,000	140,000								75,000
UNALLOCATED BUILDING WORKS FROM INFRA RESER	32	20,000	20,000																	20,000
FOOTBALL CLUBROOM PURCHASE - (LOAN FUNDING)	8	160,000									160,000									160,000
NATIMUK COURT HOUSE RESTORATION	9	5,000	5,000																	5,000
LIBRARY AIR CONDITIONER REFURBISHMENT	9	100,000	100,000																	100,000
CARPET LIBRARY HEADQUARTERS AREA	9	10,000	10,000																	10,000
MIBUS CENTRE LIFT ADDITIONAL FUNDING	9	10,000									10,000									10,000
THEATRE GENERAL BUILDING ALLOCATION	9	5,000	5,000																	5,000
WBC REPLACEMENT OF AIR CONDITIONER	10	40,000	40,000																	40,000
INFO CENTRE OFFICE 2ND DOOR INSTALLATION, SECL	10	5,000			5,000															5,000
GENERAL PROPERTIES MINOR MTCE	32	15,000	15,000																	15,000
FIREBRACE ST CARPET REPLACEMENT HALLWAY	32	8,000	8,000																	8,000
OLD POLICE STATION WINDOWS & EXTERNAL PAINT	32	30,000	30,000																	30,000
DOOEN LANDFILL DISABLE COMPLIANT TOILET	34	35,000			35,000															35,000
<b>Sub-Total - Land &amp; Buildings</b>		<b>9,084,500</b>	<b>2,295,300</b>		<b>3,828,400</b>						<b>2,960,800</b>	<b>3,091,487</b>								<b>1,485,300</b>
<b>TOTAL PROPERTY</b>		<b>9,154,500</b>	<b>2,295,300</b>		<b>3,828,400</b>						<b>3,030,800</b>	<b>3,091,487</b>								<b>1,485,300</b>

ASSET DESCRIPTION	Listed in Cap Budget on Page	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		
		\$	\$	%	\$	%	\$	%	\$			\$	\$	\$	\$	\$	\$	\$	\$	\$		
<b>PLANT AND EQUIPMENT</b>																						
<b>Plant and Machinery</b>																						
PLANT	1	2,239,000	1,939,000									365,000	1,874,000			365,000	1,574,000					
<b>Sub-Total - Plant &amp; Machinery</b>		<b>2,239,000</b>	<b>1,939,000</b>									<b>365,000</b>	<b>1,874,000</b>			<b>365,000</b>	<b>1,574,000</b>					
<b>Furniture, Computers and Telecommunications</b>																						
CORPORATE DISPLAY UNITS/STANDS ALL DEPT USE	2	6,180	5,562		618									6,180						5,562		
REPLACEMENT PC SYSTEMS	2	10,000	10,000										10,000							10,000		
LASER PRINTER REPLACEMENT	2	4,000	4,000										4,000							4,000		
SERVERS REPLACEMENT X 2	2	35,000	35,000										35,000							35,000		
PHONE SYSTEM UPS (DISASTER RECOVERY)	2	6,000	6,000										6,000							6,000		
CIVIC CENTRE NETWORK EXPANSION	2	9,000			9,000								9,000									
INCREASED STORAGE CAPACITY BOTH PRODUCTION &	2	100,000	50,000		50,000								100,000							50,000		
PUBLIC WI FI HARDWARE	2	50,000						50,000					50,000									
TOPCON HIPER SR GPS DEVICE	11	18,550						18,550						18,550								
<b>Sub-Total - Furn &amp; Equip</b>		<b>238,730</b>	<b>110,562</b>		<b>59,618</b>			<b>68,550</b>					<b>214,000</b>	<b>24,730</b>						<b>105,000</b>	<b>5,562</b>	
<b>TOTAL PLANT AND EQUIPMENT</b>		<b>2,477,730</b>	<b>2,049,562</b>		<b>59,618</b>			<b>368,550</b>					<b>365,000</b>	<b>2,088,000</b>	<b>24,730</b>					<b>365,000</b>	<b>1,679,000</b>	<b>5,562</b>
<b>INFRASTRUCTURE</b>																						
<b>Roads</b>																						
<b>LANEWAYS</b>																						
COLLERS EAST & WEST LANE MAIL TIMES (CBD RES)	4	90,000			45,000			45,000					90,000									
EASTERN EGRESS	4	35,000			17,500			17,500					35,000									
<b>OTHER</b>																						
WIFT PRECINCT ESTABLISHMENT RDWRKS	10	300,000						300,000	150,000				150,000									
<b>URBAN ROAD CONSTRUCTION 2014/15 ROAD COMPONENT</b>																						
MINOR SEAL EXTENSIONS	13	10,000						10,000						10,000								
CONSULTANCY/DESIGN	13	20,000						20,000						20,000								
STEWART ST EDWARD TO WAVELL ST	13	180,000	180,000											180,000						180,000		
COLIN ST HIGH ST NRTH TO MURRAY ST	13	69,000	69,000											69,000						69,000		
JONES ST BLEAKLEY TO ALBERT	13	128,000	128,000											128,000						128,000		
URBAN LOCAL RDS FINAL SEALS	14	106,100	54,700					51,400					51,400	54,700							54,700	
DERRY PDE COUNCIL CONTRIBUTION PRIVATE SCHEM	14	150,000						150,000						150,000								
O'CALLAGHANS PDE, INTERSECT WITH URQUHART ST	21	56,000	56,000											56,000							56,000	
INTERSECTION TREATMENTS URBAN - ROBINSON ST WITH ARNOTT ST	14	20,000			20,000									20,000								
KERB & CHANNEL SPECIFIC MTCE URBAN GARDENIA	17	124,600	124,600											124,600							124,600	
KIRWOOD DRVE DRAINAGE	18	45,000	27,000		18,000									45,000							27,000	



ASSET DESCRIPTION	Listed in Cap Budget on Page	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
		\$	\$	%	\$	%	\$	%	\$			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>RURAL CONSTRUCTION 2014/15</b>																							
INTERSECTION/TRAFFIC IMPROVEMENT	14	25,000			25,000									25,000									
LOWER NORTON NURRABIEL RD	14	210,000			210,000									210,000									
DIMBOOLA MINYIP RD	14	81,000			81,000									81,000									
CONSULTANTS	14	5,000					5,000							5,000									
MINOR SEAL EXTENSIONS	14	10,000					10,000							10,000									
LONGERENONG RD DRUNG JUNG RD TO DELAHUNTY	14	122,900	122,900											122,900								122,900	
BROWNS RD RIVERSIDE EAST RD TO END	14	155,600	155,600											155,600								155,600	
PIMPINIO TOWNSHIP ROAD DRAINAGE	14	40,000					40,000							40,000									
RURAL LOCAL RDS FINAL SEALS	15	223,500	223,500										14,000	209,500							14,000		209,500
<b>COUNTRY ROADS &amp; BRIDGES REHABILITATION WORKS</b>																							
<b>ROADWORKS -</b>																							
COLIN ST HIGH ST NRTH TO MURRAY	20	71,000	71,000						71,000						71,000								
JONES ST BLEAKLEY TO ALBERT ST	20	100,000	100,000						100,000						100,000								
WAVELL ST WAWUNNA TO FREDERICK	20	56,000	56,000						56,000						56,000								
TUCKER ST SUNNYSIDE AVE TO LEWIS ST	20	100,000	100,000						100,000						100,000								
WONWON DADS BRIDGE RD EAST AND WEST POTTER	20	77,000	46,200		30,800				77,000					46,200									
LONGERENONG RD EAST FRM HENTY TO FRED'S	20	160,000	96,000		64,000				160,000					96,000									
NRTH EAST WONWON RD HENTY TO NIXONS STH	20	136,000	136,000						136,000					136,000									
<b>ROADS TO RECOVERY</b>																							
R2R RURAL ROADS RESHEETING	19	224,000	224,000						224,000						224,000								
<b>R2R RURAL ROADWORKS -</b>																							
WONWON DADS BRIDGE RD EAST AND WEST POTTER	19	20,000	12,000		8,000				20,000					12,000									
LONGERENONG EAST FRM HENTY TO FRED'S RD	19	50,000	30,000		20,000				50,000					30,000									
LONGERENONG DRUNG JUNG RD TO DELAHUNTY RD	19	87,100	87,100						87,100					87,100									
NRTH EAST WONWON RD HENTY TO NIXONS STH	19	70,000	70,000						70,000					70,000									
SHOULDER RESHEETS	19	103,900	103,900						103,900					103,900									
<b>R2R URBAN ROADWORKS -</b>																							
JENKINSON ST COLIN TO REMLAW ST	19	100,000			100,000				100,000														
ARNOTT ST EST OF READ INC. FOOTPATH	19	96,000	96,000						96,000					96,000									
WAVELL ST WAWUNNA TO FREDERICK	19	52,000	52,000						52,000					52,000									
TUCKER ST SUNNYSIDE AVE TO LEWIS ST	19	100,000	100,000						100,000					100,000									
<b>REHABILITATION WORKS</b>																							
URBAN RESEALS	21	74,300	74,300										74,300										74,300
RURAL RESEALS	23	350,000	350,000										350,000										350,000
RURAL RD SHOULDER RESHEETING/RECONSTRUCTIO	24	122,900	122,900										122,900										122,900
RURAL RESHEETING	26	333,700	333,700										333,700										333,700
RURAL RDS SHOULDER RESHEETING INFRA GAP	24	10,200	10,200										10,200										10,200
Jallumba-Douglas Rd	24	58,800	58,800										58,800										58,800
Rules East Rd	24	97,500	97,500										97,500										97,500
Norad Toon East	24	54,000	54,000										54,000										54,000
Hsm Lubeck Rd	24	21,000	21,000										21,000										21,000
Hsm Lubeck Rd	24	27,000	27,000										27,000										27,000
<b>Sub-Total - Roads</b>		<b>4,959,100</b>	<b>3,670,900</b>		<b>639,300</b>		<b>648,900</b>		<b>850,000</b>	<b>903,000</b>				<b>340,400</b>	<b>2,865,700</b>	<b>605,200</b>	<b>775,000</b>				<b>14,000</b>	<b>980,000</b>	<b>1,296,700</b>

ASSET DESCRIPTION	Listed in Cap Budget on Page	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	
		\$	\$	%	\$	%	\$	%	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Bridges</b>																					
WONWONDAH TOOLONDO RD AT NORTON CREEK	16	100,000	100,000																	100,000	
WONWONDAH-TOOLONDO ROAD - CRB FUNDED	20	300,000	200,000		100,000				300,000												
BRIDGE WORKS - TO BE IDENTIFIED - R2R FUNDED	19	100,000	100,000							100,000											
<b>Sub-Total - Bridges</b>		<b>500,000</b>	<b>400,000</b>		<b>100,000</b>				<b>300,000</b>	<b>100,000</b>										<b>100,000</b>	
<b>Footpaths and Cycleways</b>																					
GENERAL PROVISION BICYCLE TRACKS	27	5,000	5,000																		
ON ROAD BIKE PATH IMPROVEMENTS	27	10,000			10,000																
BIKEPATH SEALING WORKS	27	50,000			50,000																
FOOTPATH REHABIL - DISABILITY STRATEGY UPGRADE	28	40,000			40,000																
GLEED ST PARK DRVE TO DARLOT ST STH SIDE	28	30,000	30,000																	30,000	
FOOTPATH MINOR REPAIRS & TRIP REMOVALS	28	240,000	240,000																	240,000	
<b>Sub-Total - Footpaths and Cycleways</b>		<b>375,000</b>	<b>275,000</b>		<b>100,000</b>															<b>275,000</b>	
<b>Drainage</b>																					
ENLARGE RACECOURSE RESERVE STORMWATER BAS	8	60,000			60,000				60,000												
DRAINAGE - HORSHAM SOUTH STAGE 4 - OSBORNE RD	29	100,000						100,000												100,000	
<b>Sub-Total - Drainage</b>		<b>160,000</b>			<b>60,000</b>			<b>100,000</b>	<b>60,000</b>											<b>100,000</b>	
<b>Off Street Car Parks</b>																					
CAR PARKS GENERAL PROVISION RESEALS	30	20,000	20,000																		
EXTENSION MIBUS CENTRE CAR PARK	30	30,000						30,000					30,000							20,000	
<b>Sub-Total - Off Street Car Parks</b>		<b>50,000</b>	<b>20,000</b>					<b>30,000</b>					<b>30,000</b>	<b>20,000</b>						<b>20,000</b>	
<b>Recreational, leisure and community facilities</b>																					
PLAYGROUND EQUIPMENT REPLACEMENT	6	30,000	30,000																		
PLAYGROUND EQUIPMENT REPLACEMENT OHS UPGR.	6	20,000	20,000																	20,000	
SKATE PARK LANDSCAPING & JUMPS	8	10,000			10,000															10,000	
PUBLIC ARTS PROJECTS (NETT)	9	20,000						20,000												20,000	
ART GALLERY COLLECTION PURCHASES	9	15,000						15,000		15,000											
CCTV LIGHT IN THE LANEWAYS	34	51,900						51,900	46,700											5,200	
<b>Sub-Total - Recreational, leisure and community facilities</b>		<b>146,900</b>	<b>50,000</b>		<b>10,000</b>			<b>86,900</b>	<b>46,700</b>	<b>15,000</b>										<b>50,000</b>	
<b>Parks, open space and streetscapes</b>																					
OFF LEASH DOG EXERCISE AREAS	3	10,000						10,000												10,000	
BOTANIC GARDENS NEW WESTERN GATE TO LINK WAL	6	8,000			8,000															8,000	
BOTANIC GARDENS GENERAL ALLOCATION IN ACCORD	6	5,000	5,000																	5,000	
NEW STREET FURNITURE	34	7,500			7,500															7,500	
STREET DECORATIONS REPLACE	34	7,500	7,500																	7,500	
SMALL TOWN DEVELOPMENT GRANT	34	10,000						10,000												10,000	
<b>Sub-Total - Parks, open space and streetscapes</b>		<b>48,000</b>	<b>12,500</b>		<b>15,500</b>			<b>20,000</b>												<b>12,500</b>	
<b>Waste Management</b>																					
DOOEN LANDFILL LITTER FENCING	35	10,000			10,000															10,000	
CELL 2 PUTRESCIBLE CONSTRUCTION JOHNS (BUILD	35	540,000	540,000																	540,000	
HARDWASTE CELL CONST ADDITIONAL FUNDING	35	600,000	600,000																	600,000	
<b>Sub-Total - Waste Management</b>		<b>1,150,000</b>	<b>1,140,000</b>		<b>10,000</b>															<b>1,140,000</b>	

ASSET DESCRIPTION	Listed in Cap Budget on Page	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	
		\$	\$	%	\$	%	\$	%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Aerodromes</b>																					
AERODROME RUNWAY 08/26 SHOULDER STGE 2 OF 4	30	40,000		40,000				40,000													
AERODROME RESEALS	30	48,000	48,000								45,000	3,000						45,000		3,000	
<b>Sub-Total -Aerodrome</b>		<b>88,000</b>	<b>48,000</b>		<b>40,000</b>			<b>40,000</b>			<b>45,000</b>	<b>3,000</b>						<b>45,000</b>		<b>3,000</b>	
<b>Other Infrastructure</b>																					
PARKING METERS	3	50,000		50,000							50,000										
GREEN LAKE BOAT RAMP PONTOON UPGRADES	4	36,000	36,000					36,000					36,000								
WIM MALLEE IRRIGATION STORY BOARD - HAVEN	6	20,000					20,000				20,000										
SAWYER PARK DRINKING FOUNTAIN	6	10,000					10,000				10,000										
CBD DRINKING FOUNTAIN	6	7,000					7,000				7,000										
WIFT PRECINCT ESTABLISHMENT RETARD BASIN, DRAI	10	300,000					300,000	150,000			150,000										
WIM RIVER PEDESTRIAN BRIDGE CROSSING - APEX ISL	28	1,250,000					1,250,000	500,000	250,000	500,000											
CARAVAN PARK CFA COMPLIANCE WORKS WATER MAIN	31	40,000		20,000			20,000				40,000										
OHS ISSUES STAIRS IN SALEYARDS	31	10,000	10,000								10,000							10,000			
HRLE PAVEMENT RESEALS	31	80,000	80,000								80,000							80,000			
SELKIRK DR DEPOT ENTRANCE WIDENING	33	23,643		23,643								23,643									
CCTV DESIGN STGE 2, INCS. PUBLIC LIGHTING	34	153,300					153,300	137,900				15,400									
<b>Sub-Total - Other Infrastructure</b>		<b>1,979,943</b>	<b>126,000</b>		<b>93,643</b>		<b>1,760,300</b>	<b>823,900</b>	<b>250,000</b>	<b>500,000</b>	<b>367,000</b>	<b>39,043</b>	<b>36,000</b>					<b>90,000</b>			
<b>TOTAL INFRASTRUCTURE</b>		<b>9,456,943</b>	<b>5,742,400</b>		<b>1,068,443</b>		<b>2,646,100</b>	<b>2,120,600</b>	<b>1,003,000</b>	<b>265,000</b>	<b>500,000</b>	<b>1,922,400</b>	<b>3,645,943</b>	<b>841,200</b>	<b>875,000</b>			<b>1,289,000</b>	<b>1,080,000</b>	<b>1,657,200</b>	
<b>TOTAL NEW CAPITAL WORKS 2014/15</b>		<b>21,089,173</b>	<b>10,087,262</b>		<b>4,956,461</b>		<b>6,045,450</b>	<b>5,212,087</b>	<b>1,003,000</b>	<b>1,265,000</b>	<b>4,305,000</b>	<b>365,000</b>	<b>4,547,900</b>	<b>4,391,186</b>	<b>1,059,921</b>	<b>875,000</b>		<b>365,000</b>	<b>4,453,300</b>	<b>1,545,000</b>	<b>1,789,041</b>

**HRCC CAPITAL WORKS PROGRAM 2014/15**  
**2. WORKS CARRIED FORWARD FROM THE 2013/14 YEAR**

ASSET DESCRIPTION	Listed in Cap Budget on Page	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
		\$	\$	%	\$	%	\$	%	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>PROPERTY</b>																				
<b>Buildings</b>																				
CIVIC CENTRE EMERGENCY POWER GENERATOR	2	30,000												30,000						
TOWN HALL REDEVELOPMENT	4	4,000,000	800,000		2,000,000								4,000,000					800,000		
LIBRARY AIR CONDITIONER REFURBISHMENT	9	100,000	100,000											100,000						100,000
<b>Sub-Total - Land &amp; Buildings</b>		<b>4,130,000</b>	<b>900,000</b>		<b>2,000,000</b>								<b>4,000,000</b>	<b>130,000</b>				<b>800,000</b>	<b>100,000</b>	
<b>TOTAL PROPERTY</b>		<b>4,130,000</b>	<b>900,000</b>		<b>2,000,000</b>								<b>4,000,000</b>	<b>130,000</b>				<b>800,000</b>	<b>100,000</b>	
<b>INFRASTRUCTURE</b>																				
<b>Drainage</b>																				
ENLARGE RACECOURSE RESERVE STORMWATER BAS	8	40,000			40,000									40,000						
<b>Sub-Total - Drainage</b>		<b>40,000</b>			<b>40,000</b>									<b>40,000</b>						
<b>Off Street Car Parks</b>																				
WARD ST ROADWAY CARPARK WORKS	3	22,000											22,000							
<b>Sub-Total - Off Street Car Parks</b>		<b>22,000</b>											<b>22,000</b>							
<b>Recreational, leisure and community facilities</b>																				
LAC OUTDOOR POOL REPAIRS	5	363,000	363,000											363,000						363,000
<b>Sub-Total - Recreational, leisure and community facilities</b>		<b>363,000</b>	<b>363,000</b>											<b>363,000</b>						<b>363,000</b>
<b>Other Infrastructure</b>																				
IMPLEMENTATION OF CAR PARKING STRATEGY	3	100,000			100,000								100,000							
<b>Sub-Total - Other Infrastructure</b>		<b>100,000</b>			<b>100,000</b>								<b>100,000</b>							
<b>TOTAL INFRASTRUCTURE</b>		<b>525,000</b>	<b>363,000</b>		<b>140,000</b>								<b>122,000</b>	<b>403,000</b>						<b>363,000</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2014/15</b>		<b>4,655,000</b>	<b>1,263,000</b>		<b>2,140,000</b>								<b>4,122,000</b>	<b>533,000</b>				<b>800,000</b>	<b>463,000</b>	

HRCC CAPITAL WORKS PROGRAM 2014/15

3. SUMMARY

ASSET DESCRIPTION	Listed in Cap Budget on Page	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		13,284,500	3,195,300		5,828,400		4,260,800		3,091,487		1,000,000	3,805,000		4,537,500	850,513	218,721					2,285,300	565,000	126,279
PLANT AND EQUIPMENT		2,477,730	2,049,562		59,618		368,550					365,000		2,088,000	24,730				365,000		1,679,000		5,562
INFRASTRUCTURE		9,981,943	6,105,400		1,208,443		2,668,100		2,120,600	1,003,000	265,000	500,000		2,044,400	4,048,943	841,200	875,000				1,289,000	1,443,000	1,657,200
<b>TOTAL CAPITAL WORKS</b>		<b>25,744,173</b>	<b>11,350,262</b>	<b>44</b>	<b>7,096,461</b>	<b>29</b>	<b>7,297,450</b>	<b>28</b>	<b>5,212,087</b>	<b>1,003,000</b>	<b>1,265,000</b>	<b>4,305,000</b>	<b>365,000</b>	<b>8,669,900</b>	<b>4,924,186</b>	<b>1,059,921</b>	<b>875,000</b>		<b>365,000</b>		<b>5,253,300</b>	<b>2,008,000</b>	<b>1,789,041</b>

## Appendix D - Reconciliation between cash and accrual budget

	CASH BUDGET 2014/15	DIFFERENCES BETWEEN CASH (RATE) BUDGET AND ACCRUAL BUDGET					ACCRUAL BUDGET 2014/15
		CAPITAL EXPEND	LOAN REDEMP	TRANSFER TO RESERVE	DEPN	WDV ASSETS SOLD	
OPERATING COSTS		(less)	(less)	(less)	(plus)	(plus)	
<b>MANAGEMENT &amp; ADMINISTRATION (Less rates)</b>	6,842,569	340,180	564,051	251,500	265,000		5,951,838
<b>REGULATORY SERVICES</b>	2,766,760	192,000		389,888	100,000		2,284,872
<b>COMMUNITY SERVICES</b>	4,523,475	544,000		0	100,000		4,079,475
<b>RECREATION, CULTURE &amp; LEISURE</b>	18,189,975	13,226,500		474,282	1,031,000		5,520,193
<b>ECONOMIC DEVELOPMENT</b>	2,378,894	645,000		235,883	300,000	138,000	1,936,011
<b>PHYSICAL SERVICES</b>	-1,327,536	14,645,176	7,142,293	281,733	7,549,000	838,300	15,608,450
<b>ENVIRONMENT</b>		9,508,274	1,415,200	721,000	350,000		7,722,074
<b>PLANT &amp; EQUIPMENT EXPENDITURE</b>			2,239,000				
<b>total operating costs</b>	<b>58,855,122</b>	<b>25,744,173</b>	<b>564,051</b>	<b>2,354,286</b>	<b>9,695,000</b>	<b>976,300</b>	<b>43,102,912</b>
OPERATING REVENUE			NEW LOANS	FROM RESERVE		ASSETS PROCEEDS	
			(less)	(less)		(plus)	
<b>MANAGEMENT &amp; ADMINISTRATION (Less rates)</b>	9,017,018		4,305,000	214,000		300,000	4,798,018
<b>REGULATORY SERVICES</b>	1,428,500			172,000			1,256,500
<b>COMMUNITY SERVICES</b>	2,918,779			0			2,918,779
<b>RECREATION, CULTURE &amp; LEISURE</b>	9,122,409			4,684,244			4,438,165
<b>ECONOMIC DEVELOPMENT</b>	1,213,918	-200,000		310,000		200,000	903,918
<b>PHYSICAL SERVICES</b>	7,268,272			363,500		365,000	7,269,772
<b>ENVIRONMENT</b>	5,018,082			2,170,082			2,848,000
<b>total operating revenue</b>	<b>35,986,978</b>	<b>-200,000</b>	<b>4,305,000</b>	<b>7,913,826</b>	<b>0</b>	<b>865,000</b>	<b>24,433,152</b>
<b>SURPLUS/(DEFICIT) BEFORE RATES</b>	<b>-22,868,144</b>						<b>-18,669,760</b>
<b>NETT RATE REVENUE 2014/2015</b>	<b>22,245,600</b>						<b>22,245,600</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>-622,544</b>						<b>3,575,840</b>
						<b>2013/14</b>	<b>2014/15</b>
Regulation 10 (1)(h)(i)	<b>TOTAL AMOUNT PROPOSED TO BE BORROWED (EXCLUDING REFINANCING)</b>					<b>200,000</b>	<b>4,305,000</b>
Regulation 10 (1)(i)	<b>TOTAL AMOUNT PROPOSED TO BE REDEEMED</b>					<b>776,413</b>	<b>564,051</b>
	<b>PROJECTED COST OF SERVICING BORROWINGS</b>					<b>265,957</b>	<b>225,488</b>

## Appendix E Non-Capital Initiatives

This appendix lists all of the Non-capital Initiatives that have been incorporated in to the budget for 2014-15.

	Budget Expend 14/15	Budget Income 14/15	Net Costs to Council
<b>Management &amp; Administration</b>			
Election Expenses	30,000		30,000
GIS Support & Consultancy	20,000		20,000
Additional Staffing Backfill	2,500		2,500
VECCI Membership	5,000		5,000
Staff Survey	12,000		12,000
Grants Officer (Extension to Full-time)	24,000	5,000	19,000
<b>Council Buildings &amp; Property:</b>			
ESM Audit and other Council Building work	20,000		20,000
Building Software	35,000		35,000
<b>Planning &amp; Regulatory Services:</b>			
Cat cages per regulation requirements	4,000		4,000
Structure Plans for Wartook	50,000		50,000
STEP Planning process improvement	5,000		5,000
CBD Parking Strategy	7,000		7,000
<b>Community Facilities &amp; Issues:</b>			
Health & Wellbeing Plan Implementation	5,000		5,000
Disability Plan Implementation	10,000		10,000
Arts & Cultural Plan Implementation	5,000		5,000
Rail Corridor Masterplan	45,000	30,000	15,000
WEMP Council contribution to shared role	15,000		15,000
Town Hall Brand Fundraising Expenses	16,000	16,000	0
Town Hall - Preopening Expenses	185,000		185,000
Halls & Rosebrook	25,000		25,000
Showgrounds Community Centre - Study	65,000	50,000	15,000
Horsham North Projects	5,000		5,000
Presentations in Jubilee Hall	4,000		4,000
Art Collection revaluation	11,500		11,500
<b>Economic Development:</b>			
Remplan Economic Modelling	15,000	6,500	8,500
Business Development Manager Initiatives	10,000		10,000
WIFT Precinct Land Brokerage Consultant	10,000	10,000	0
Passenger Rail Feasibility Study	5,000		5,000
Regional Living Expo Promotion	5,000		5,000
International Trade Development	10,000		10,000
Grampians regional Digital Strategy (5 shires)	10,000		10,000
Wimmera mallee Tourism Membership	5,000		5,000
Horsham Visitors Guide Biennial advertising	2,000		2,000
<b>Infrastructure:</b>			
Road Asset Management Surveys	30,000		30,000
Natimuk Rd / Wilson St Traffic Study	20,000		20,000
Natimuk Floodplan operational budget	10,000		10,000
Aborigiculture improvements Horsham Caravan Park	20,000	20,000	0
Firebrace Street Shops Precinct Plan	40,000	40,000	0
Cherrypool Toilets	5,000	2,500	2,500
Design and Documentation - Building Improvements	9,000		9,000
Asbestos Auditing	20,000		20,000
Termite Treatment	5,000		5,000
Stawell Rd Median Strip	20,000		20,000
Town Entrances Streetscaping	10,000		10,000
Significant Tree Assessment Checkup	10,000		10,000
Lighting the Regions Sustainable St Lighting	362,082	362,082	0
Ladlows Landfill Rehabilitation	600,000	600,000	0
	<b>1,839,082</b>	<b>1,142,082</b>	<b>697,000</b>

## Appendix F - Community Grants

This appendix presents list of Community Grants that have been funded from the 2014/15 Budget.

<b>COMMUNITY GRANT RECOMMENDATIONS FOR 2014/15</b>			
			<b>ALLOCATION</b>
<b>SPORTING CLUBS/RECREATION RESERVES</b>			
3672.3050.622	Rural Recreation Reserves Turf Maintenance Allocations		43,150
	Haven	850	
	Dooen	850	
	Dock Lake	5,200	
	Laharum	5,200	
	Jung	-	
	Kalkee	5,200	
	Pimpinio	5,200	
	Quantong	5,200	
	Riverside	850	
	Noradjuha	2,600	
	Natimuk Show Grounds	9,400	
	Toolondo	2,600	
3676.3179.622	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
3676.3179.622	Sporting Clubs Other Grants	(Tied to Specific Request)	61,560
	Central Park Tennis Club	10,000	Extend 4th bay of courts netball compliant
	Cental Wimmera Clay Targ	6,000	Install 2 new ball traps in new trap houses
	Horsham Golf Bowls	4,600	Replacment of playing turf
	Horsham Lawn Croquet/Ter	2,010	Repair/replace sprinkler system control box
	Horsham Motor Cycle Club	10,000	Complete 250m of safety fencing
	Horsham Motor Sports Clu	8,000	Connect mains electricity to raceway
	Horsham Swimming Club	400	Contribution to running costs of swim meets
	Kalimna Park Croquet Club	500	Purchase of balls/clips for tournament
	Laharum Sports Inc	3,850	Purchase of chairs/tables for clubrooms
	Pimpinio Sports & Com Ce	4,500	Playground equipment
	Riding for the Disabled	4,950	Upgrade RDA horse paddock OHS
	Taylor's Lake Football/Netb	5,000	Improve lighting of netball court
	Wimmera Bushwalking Clu	250	Purchase of personal locator beacon
	Wimmera Regional Sports	1,500	Support club leadership program
	Sport & Rec Advisory		Contingency
			5,000
WO3452	Coughlin Park		Day labour in lieu of Cash
			8,400
<b>TOTAL COMMUNITY GRANTS FOR SPORTS/REC RESERVES</b>			<b>138,110</b>
<b>WELFARE &amp; HEALTH</b>			
W 3352	Kindergartens Capital Expenditure		24,000
	Bennett Rd Kindergarten	3,000	Develop sustainable living centre
	Hsm & Dist Kinder Assoc	2,000	Purchase of updated lap top
3410.3112.	Hsm & Dist Kinder Assoc	10,000	Annual donation
	Horsham North Kindergarten	5,000	Playground redevelopment
	Natimuk Pre School Centre	1,000	New Reading Couch
	Roberts Ave Kindergarten	3,000	Playground redevelopment
3410.3057.622	Maintenance Grants of \$760 for each of Council's 6 Kindergartens:		4,560
	Bennett Rd, Casaurina, Horsham North, Natimuk Rd, Roberts Ave and Natimuk		
<b>TOTAL COMMUNITY GRANTS FOR KINDERGARTENS</b>			<b>28,560</b>



COMMUNITY GRANT RECOMMENDATIONS FOR 2014/15					
					<b>ALLOCATION</b>
	<b>HALLS</b>				
3614.3050.632	Insurance and fire services levy for all Council Public Halls				20,700
3614.3050.622	Halls Capital Expenditure				6,544
3612.3050.622	Hamilton Lamb Hall	2,000	Defibrillator		
	Natimuk NC2	2,544	Air Con to multi purpose room		
	Telangatuk East Hall Comn	2,000	Purchase Defibrillator and portable first aid kit		
	<b>TOTAL COMMUNITY GRANTS FOR HALLS</b>				<b>27,244</b>
	<b>GENERAL WELFARE</b>				
3424.3057.622	Horsham College Chaplaincy Committee				5,000
3706.3057.622	Wimmera Toy Library - Resources				1,000
	<b>TOTAL COMMUNITY GRANTS FOR GENERAL WELFARE</b>				<b>6,000</b>
	<b>COMMUNITY SERVICES</b>				
3504.3299.622	Christian Emergency Food Centre SP: Hampers				2,000
3642.3050.622	Wimmera River Improvement Committee - Completion of Pergola's at Weir Park				10,000
3642.3050.622	Wimmera River Improvement Committee				7,600
3636.3050.622	Wimmera River Improvement Committee (Police Paddock)				2,200
	<b>TOTAL COMMUNITY GRANTS FOR COMMUNITY SERVICES</b>				<b>21,800</b>
	<b>ORGANISATIONS</b>				
3422.3057.622	Service Clubs refund of rates Lions Club of Horsham, Apex Club, Rotary Club and Horsham East Rotary Club, Lions Club of City of Horsham Inc.				2,800
3504.3138.622	Charitable Organisations refund of rates Red Cross, St Vincent de Paul, Salvation Army, Wool Factory, Jacobs Well				3,600
3706.3057.622	Wimmera Assoc. for Genealogy Inc.				300
3706.3057.622	Makers Gallery				500
3702.3057.622	Horsham City Brass Band Inc.				1,550
3704.3057.622	Horsham City Pipe Band Inc.				1,550
3702.3057.622	Natimuk Brass Band				1,550
3424.3057.622	Natimuk & District Progress Press Assn				1,100
3424.3057.622	North West Grampians Newsletter				1,343
3424.3057.622	Wonwondah North Hall Volunteer Group - Newsletter				200
3706.3057.622	Old Riverside School Rec Reserve COM - Plans for Toilet Extension				3,600
3706.3057.622	Arapiles Historical Society - update and replace historical markers				4,000
W 4459	Business Horsham				10,000
4234.3268.622	Clear Lake Recreation Reserve - Cleaning of Public Toilets				500
3706.3057.622	Horsham Dog Obedience Club - Purchase/Install shipping container				3,000
3706.3057.622	Horsham Pop up Café - Equipment purchases				1,794
3412.3057.622	Longerenong Citizenship Prize				300
3412.3057.622	Federation University Hsm Campus, Nursing Achievement Award				300
3412.3057.622	Horsham Secondary College Snr Achievement Award				200
3412.3057.622	St Brigids College Snr Achievement Award				200
3700.3057.622	Horsham Girl Guides - Upgrade switchboard and replacement power points				1,000
3424.3057.622	Horsham Mens Shed - purchase new equip				4,500
3424.3057.622	Horsham & District Orchid Society				600
3424.3057.622	Wimmera and Southern Mallee Careers Assoc - Expo 2015				1,100

<b>COMMUNITY GRANT RECOMMENDATIONS FOR 2014/15</b>			
			<b>ALLOCATION</b>
3706.3057.622	Wimmera Mobility - Bus Trips		850
3706.3057.622	Hsm Combined Pensioners & Superannuants Bus Trip		700
3424.3057.622	General Contingency		2,000
3424.3057.622	Contingency related to Horsham Community Action Plan		1,200
	<b>TOTAL CONTRIBUTIONS TO ORGANISATIONS</b>		<b>50,337</b>
	<b>PROMOTIONS, FESTIVAL AND CULTURE</b>		
4012.3181.622	Horsham Country Music Inc		1,800
4012.3181.622	Hsm Fishing Competition		5,000
4012.3181.622	Kannamaroo Festival Committee		4,000
3726.3050.622	Art Is Festival		6,000
3726.3182.622	Horsham Regional Arts Assoc. Inc. SP: Calendar of Events		3,000
3424.3057.622	Carols by Candlelight		2,500
3424.3057.622	Operation 19:14 Family Fun Day		2,500
3424.3057.622	Horsham Mothers Day Classic - Family Fun Run		700
3424.3057.622	Wimmera Eisteddford - Prizes		700
4012.3181.622	Oasis Wimmera - Dance with Diversity		5,000
4012.3181.622	Horsham Rockers - Rockin at the Races Event		2,000
4012.3181.622	Wimmera Rockers Danceworld - Dance Extravaganza		2,000
3806.3202.622	Business Hsm - community seminars		3,000
	<b>TOTAL FOR FESTIVAL &amp; CULTURE</b>		<b>38,200</b>
	<b>GRAND TOTAL</b>		<b>310,251</b>
	<b>COMMUNITY GRANT FUNDING REQUIRED 14/15</b>		<b>310,251</b>

## **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 2014/15 year.

**COUNCIL CHARGES & RENTALS 2014/15**

	<b>Lease Period</b>	<b>Charge Frequency</b>	<b>Adopted Charge 2013/14</b>	<b>New Charge 2014/15</b>	<b>YEAR LAST INCREASED</b>
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**NOTE: All charges listed do not include gst unless otherwise stated.**

**REGIONAL LIVESTOCK EXCHANGE**

Associated agents general fee		Annual	43,600.00	45,800.00	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	5.50	6.60	2006/07
	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	10.00	10.50	2013/14
	Cattle (not bulls)	Per Head/Day	10.00	10.50	2013/14
	Bulls	Per Head/Day	10.00	10.50	2013/14
	Calves	Per Head/Day	3.70	3.90	2013/14
	Sheep	Per Head/Day	0.65	0.68	2013/14
	Goats	Per Head/Day	0.65	0.68	2013/14

**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	0.25	0.26	2013/14
Goats	Per Head/Day	0.25	0.26	2013/14
Cattle	Per Head/Day	2.95	3.10	2013/14

**Weighing Fee**

Cattle (Other than for sale)	Per Head	4.80	5.00	2013/14
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**Holding Paddock Fee**

sheep and lambs	Per Head per	0.25	0.26	2013/14
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				

Disposal Fee	Per Head	26.20	27.50	2013/14
Eartagging	Per Head	26.20	27.50	2013/14

**COUNCIL CHARGES & RENTALS 2014/15**

	Lease Period	Charge Frequency	Adopted Charge 2013/14	New Charge 2014/15	YEAR LAST INCREASED
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**NOTE: All charges listed do not include gst unless otherwise stated.**

**CITY OVAL**

Ground Rentals

Horsham Cricket Association (For cricket season)		Annual	4,500.00	4,750.00	2013/14
Horsham Football Club		Annual	8,800.00	9,250.00	2013/14
One-off usage charge		Per event		500.00	new 14/15
Horsham District Football League	Ord Final				
Wimmera Football League	Ord Final				
Horsham District Football League	Grand Final				
Wimmera Football League	Grand Final				
	if League provides clean-up				
	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	155.00	162.50	2013/14
Cricket Season		F/night	65.00	70.00	2013/14
Other bodies using facilities by arrangement		Each time	155.00	162.50	2013/14

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

Advertising on Ground Fence (**paid to Committee of Management**)

**RESIDENCES**

Botanic Gardens (rental set at market value)		Weekly	150.00	200.00	2012/13
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**COUNCIL CHARGES & RENTALS 2014/15**

	Lease Period	Charge Frequency	Adopted Charge 2013/14	New Charge 2014/15	YEAR LAST INCREASED
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**NOTE: All charges listed do not include gst unless otherwise stated.**

**AERODROME**

Hangar Site Rental - Non Commercial (as per current lease 3.0% increa	Annual		721.20	742.85	2013/14
Hangar Site Rental - Commercial (as per current lease 3.0% increase)	Annual		1,202.00	1,238.00	2013/14
Refuelling rights ( Air BP) - as per current lease 3.0% increase	Annual		1,775.69	1,828.96	2013/14

**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		385.00	405.00	2013/14
Air Ambulance Victoria	Annual		1,540.00	1,620.00	2013/14
Horsham Flying Club	Annual		770.00	810.00	2013/14
Horsham Aviation Services	Annual		1,210.00	1,272.80	2013/14
Stewart Aviation	Annual		3,850.00	4,050.00	2013/14
Horsham Aero Club	Annual		770.00	810.00	2013/14
Regular non-hangar site user fee	Annual		160.00	170.00	2013/14
Occasional Landing Fee	Intermittent		15.00	15.00	2010/11

**MECHANICS INSTITUTE**

Historical Society Rooms	Lease to be reviewed	Annual	215.00	225.00	2013/14
Legacy Rooms	Lease to be reviewed	Annual	2,080.00	2,180.00	2013/14
Genealogy Society	Lease to be reviewed	Annual	185.00	195.00	2013/14

**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	8,500.00	8,925.00	2013/14
Roberts Ave -Old Police Station					
- Booking Agency	Lease to be reviewed	Monthly	210.00	220.00	2013/14
- Lapidary Club	Lease to be reviewed	Annual	195.00	205.00	2013/14
-Community Radio Station	Lease to be reviewed	Annual	210.00	220.00	2013/14
-Wimmera Hearing Societ	Lease to be reviewed	Annual	750.00	790.00	2013/14

#in addition Community Radio Station also pay rates of approx. \$410

**COUNCIL CHARGES & RENTALS 2014/15**

Lease Period	Charge Frequency	Adopted Charge 2013/14	New Charge 2014/15	YEAR LAST INCREASED
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**NOTE: All charges listed do not include gst unless otherwise stated.**

**COMMERCIAL PROPERTIES continued**

**Main Street Shops**

33 Firebrace Street - Undercover Lingerie	Annual	14,140.00		2011/12
35 Firebrace Street - Sirs & Hers	Annual	17,160.00		2013/14
37 Firebrace Street - Chisholm Hi Fi	Annual	17,190.00		2011/12
39 Firebrace Street - Tasty Express	Annual	19,800.00		2013/14
41 Firebrace Street - Mackays Jewellers	Annual	30,096.00		2013/14
47 Firebrace Street - Ccamhia P/L	Annual	15,840.00		2013/14
49 Firebrace Street - Optus World	Annual	15,705.00		2013/14
51-53 Firebrace Street - Specsavers Pty Ltd	Annual	28,853.00		2010/11

**Other premises**

28 Kalkee Road (rental set at market value)	Annual	11,440.00	11,440.00	
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\* Properties managed by Horsham Real Estate. Commercial properties shown as GST inclusive.

43 Firebrace Street -Art Is occupy small area and pay rental	Annual	730.00	770.00	2012/13
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	50.00	55.00	2013/14
Notice Board- Wimmera Funerals	Annual	50.00	55.00	2013/14

**BURNT CREEK INDUSTRIAL ESTATE**

For agistment purposes (approx 90 ha, Lease fixed to 30/6/2015, HRLF Annual Lease of Real Estate - Lot 7 Burnt Creek Dve (approx. 1.45 ha - exp 12 Annual		6,543.00	6,543.00	2012/13
		14,520.00	epi due Dec 14	new 12/13

**HORSHAM ENTERPRISE ESTATE**

For agistment purposes (approx 40 ha, Lease fixed to 30/6/2015, Kenny Annual		2,908.00	2,908.00	2012/13
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**OTHER PROPERTIES**

**Miscellaneous Rental - Annual Fee**

Grazing Licence Rental over allotment N of 159A Bungalally (approx. 14 ha)		340.00	355.00	2013/14
Grazing Licence Rental over allotments adj 195B, 195C Bung. (approx 5 ha)		205.00	215.00	2013/14
Lease of Dam Site (C/A 249A) NW Corner allot 249 Vectis East (0.82 ha)		85.00	90.00	2013/14

**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

**COUNCIL CHARGES & RENTALS 2014/15**

Lease Period	Charge Frequency	Adopted Charge 2013/14	New Charge 2014/15	YEAR LAST INCREASED
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**NOTE: All charges listed do not include gst unless otherwise stated.**

**DOG/CAT CONTROL**

Dog/Cat Fees to be set for year commencing 10th April, 2015

Dogs over three months	- Entire	Annual	102.00	108.00	2013/14
	- Desexed/Microchipped/Over 10 yrs	Annual	34.00	36.00	2013/14
	- Working	Annual	34.00	36.00	2013/14
Pensioner Concession	- Entire	Annual	51.00	54.00	2013/14
	- Desexed/Microchipped/Over 10 yrs	Annual	17.00	18.00	2013/14
	- Working	Annual	17.00	18.00	2013/14
Cats over three months	- Entire	Annual	102.00	108.00	2013/14
	- Desexed/Microchipped/Over 10 yrs	Annual	34.00	36.00	2013/14
Pensioner Concession	- Entire	Annual	51.00	54.00	2013/14
	- Desexed/Microchipped/Over 10 yrs	Annual	17.00	18.00	2013/14

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	80.00	2013/14
Pound - Second release fee - Dog/Cat			80.00	80.00	2013/14
Pound - Third and subsequent release fee - Dog/Cat			100.00	100.00	2013/14
Additional release fee if dog involved in attack			105.00	105.00	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	20.00	2013/14
Daily feeding and cleaning charges - Per weekend day	per day		40.00	40.00	2013/14
Registration/Renewal of a Domestic Animal Business.			220.00	230.00	2013/14
(\$10.00 of fee paid to Bureau of Animal Welfare)					

**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) <sup>#</sup>			87.00	89.00	2013/14
No Stopping Area (Set by Act) <sup>#</sup>			144.00	147.00	2013/14

\* Council may set a fee of b/n 0.2 & 0.5 Penalty Units <sup>#</sup> estimated amount - to increase with CPI

Parking Meter Charges

<b>*includes GST</b>	Per hour		*1.00	*1.00	2011/12
Allocated on Street Car Parking Fee (per Bay)	Monthly		95.00	100.00	2013/14
Low cost all-day parking	Per day			*1.00	new 14/15



**COUNCIL CHARGES & RENTALS 2014/15**

Lease Period	Charge Frequency	Adopted Charge 2013/14	New Charge 2014/15	YEAR LAST INCREASED
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**NOTE: All charges listed do not include gst unless otherwise stated.**

**HEALTH FEES**

**Food Premises**

*Class One - Premises - Base fee	Annual	330.00	340.00	2013/14
*Class Two - Premises - Base fee	Annual	330.00	340.00	2013/14
Full time equivalent employees - greater than 5	Each	29.00	30.00	2013/14
Class Two Accommodation Meals (B&B)	Annual	105.00	110.00	2013/14
Class Two - School Canteens	Annual	27.00	29.00	2013/14
Class Two - Food Vehicle	Annual	240.00	250.00	2013/14
Class Two - Community Group (unlimited events)/Low volume home c	Annual	70.00	75.00	2013/14
Class Two - Temporary Event	Each	32.00	34.00	2013/14
Class Three - Premises	Annual	210.00	220.00	2013/14
Class Three - Accommodation Meals (B&B)	Annual	85.00	90.00	2013/14
Class Three - Community Group (unlimited events)/Low volume home	Annual	65.00	70.00	2013/14
Class Three - Food Vehicle	Annual	210.00	220.00	2013/14
Class Three - Temporary Event	Each	20.00	25.00	2013/14

**Health Premises**

Registered premises	Annual	240.00	250.00	2013/14
Accommodation	Annual	240.00	250.00	2013/14

**\*Maximum fee** 2,800.00 2,950.00 2013/14

**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	380.00	400.00	2013/14
Permit to Alter	Each	190.00	200.00	2013/14
Permit Extension / Amend Permit	Each	45.00	47.50	2013/14

**Service Fee**

Inspection by request	Per hour	100.00	105.00	2013/14
Influenza vaccinations	Per dose		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	8.00	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 2014/15**

	<b>Lease Period</b>	<b>Charge Frequency</b>	<b>Adopted Charge 2013/14</b>	<b>New Charge 2014/15</b>	<b>YEAR LAST INCREASED</b>
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**NOTE: All charges listed do not include gst unless otherwise stated.**

**PLANNING**

Extension of time to Planning Permit			<b>100.00</b>	<b>105.00</b>	<b>2013/14</b>
Secondary consent for Planning Permits			<b>100.00</b>	<b>105.00</b>	<b>2013/14</b>
Amendment to Planning Permit		As per regulated fee			
Planning Permit history			<b>105.00</b>	<b>110.00</b>	<b>2013/14</b>
Notice of Planning Permit - Application in newspaper			<b>170.00</b>	<b>180.00</b>	<b>2013/14</b>
Placing of Planning Permit Application notice on-site			<b>95.00</b>	<b>100.00</b>	<b>2013/14</b>
CLASS 2A - Application to develop one dwelling or ancillary development - estimated cost \$10,000 or less			<b>115.00</b>	<b>115.00</b>	<b>2013/14</b>
CLASS 2B - Application to develop one dwelling or ancillary development - estimated cost \$10,001 to \$30,000			<b>215.00</b>	<b>215.00</b>	<b>2013/14</b>
CLASS 2C - Application to develop one dwelling or ancillary development - estimated cost \$30,001 to \$100,000		As per regulated fee			
CLASS 5A - Application to develop land other than dwelling and ancillary development - estimated cost \$10,001 to \$30,000			<b>220.00</b>	<b>230.00</b>	<b>2013/14</b>
CLASS 5B - Application to develop land other than dwelling and ancillary development - estimated cost \$30,001 to \$100,000			<b>440.00</b>	<b>460.00</b>	<b>2013/14</b>
CLASS 5C - Application to develop land other than dwelling and ancillary development - estimated cost \$100,001 to \$250,000		As per regulated fee			
Copy of Title and Title Plan			<b>37.50</b>	<b>40.00</b>	<b>2013/14</b>
Copy of Covenant/Section 173			<b>22.50</b>	<b>25.00</b>	<b>2013/14</b>
Request for Council consent (ie. Liquor Licence) where no PP req'd			<b>115.00</b>	<b>120.00</b>	<b>2013/14</b>
Application for Council signing & sealing of Section 173 agreement			<b>140.00</b>	<b>150.00</b>	<b>2013/14</b>
Request for Planning Information in writing				<b>60.00</b>	<b>new 14/15</b>

**RECREATION RENTALS**

**Baillie St.**

Girl Guides Facilities	no formal lease	Annual	<b>210.00</b>	<b>220.00</b>	<b>2013/14</b>
Scouts Facilities	1.10.01-31.12.11	Annual	<b>210.00</b>	<b>220.00</b>	<b>2013/14</b>
Kalimna Park Croquet Club	1.3.04 - 31.12.11	Annual	<b>210.00</b>	<b>220.00</b>	<b>2013/14</b>

**Racecourse Reserve**

Horsham & District Racing Club		Annual	<b>4500.00*</b>		<b>2012/13</b>
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	<b>185.00</b>	<b>195.00</b>	<b>2013/14</b>
Hockey/Softball Association	no formal lease	Annual	<b>195.00</b>	<b>205.00</b>	<b>2013/14</b>

**Botanic Gardens**

Horsham Croquet Club	1.12.39-Indefinite	Annual	<b>210.00</b>	<b>220.00</b>	<b>2013/14</b>
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**COUNCIL CHARGES & RENTALS 2014/15**

	Lease Period	Charge Frequency	Adopted Charge 2013/14	New Charge 2014/15	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	55.00	60.00	2013/14
Booking fee for wedding photographs	GST inclusive		55.00	60.00	2013/14

**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	27.50	30.00	2013/14
Permit to collect firewood from Council road/place		each permit	12.50	13.00	2013/14
Permit to display vehicle or goods for sale		each permit	120.00	125.00	2013/14
Footpath Advertising Permit			120.00	125.00	2013/14
Footpath Display Table Permit			120.00	125.00	2013/14
Footpath Table & Chairs Permit - per chairs - unlicensed premise			16.00	17.00	2013/14
Footpath Table & Chairs Permit - per chairs - licenced premise			33.00	35.00	2013/14

**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	8,000.00	2013/14
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**Road Opening Fees & Re-Instatement Charges**

Permit Fee			45.00	45.00	2013/14
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 Major Work Only	Permit Fee			
Opening	Tap into Stormwater drain	Permit Fee	45.00	45.00	2013/14
Boring	Boring Under Road (No disturbance to pavement)	Permit Fee			
Vehicle	Construction of Kerb Crossing - permit fee	Permit Fee			

**Crossings**

Public Authorities	Ruling charges as varied from time to time by MAV			To Be Advised	
Special Work	Minimum Charge Road closure, etc.		45.00	45.00	

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			15,750.00	16,500.00	2013/14
- per hectare - Rural Residential Areas*			15,750.00	16,500.00	2013/14

\*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 2014/15**

Lease Period	Charge Frequency	Adopted Charge 2013/14	New Charge 2014/15	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	38.00	40.00	2013/14
-2nd Offence	each time	95.00	100.00	2013/14
-3rd & Subsequent Offences	each time	185.00	195.00	2013/14

2.17 & 6.6 (b) Shopping Trolleys

Impounding Release Fee

each trolley	90.00	95.00	2013/14
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Impounded abandoned vehicles release fee  
plus costs

each vehicle	180.00	190.00	2013/14
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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	95.00	100.00	2013/14
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Fire Hazard Removal by Contractor - Council Admin. Fee  
( Failure to adhere to Fire Prevention Notice)

220.00	230.00	2013/14
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Photocopying Charge - per copy

A4	BW/Colour	*0.40/*0.45	*0.45/*0.50	2013/14
A3	BW/Colour	*0.50/*0.55	*0.55/*0.60	2013/14
A2	BW/Colour	*6.00/*6.50	*6.50/*7.00	2013/14
A1	BW/Colour	*9.00/*10.00	*10.00/*11.00	2013/14
A0	BW/Colour	*15.00/*16.00	*16.00/*17.00	2013/14

**\*includes GST**

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

Urban & Rural	per property	0.60	0.65	2013/14
Rural Only	per property	0.75	0.80	2013/14

COUNCIL CHARGES & RENTALS 2014/15

Lease Period	Charge Frequency	Adopted Charge 2013/14	New Charge 2014/15	YEAR LAST INCREASED
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**NOTE: All charges listed do not include gst unless otherwise stated.**

**CARAVAN PARK**

**NOTE: All fees listed below include gst**

**SITES**

Powered	Day	34.00/40.00	34.00/40.00	2013/14
Unpowered	Day	30.00/35.00	30.00/35.00	2013/14
Ensuite	Day	45.00/50.00	45.00/50.00	2013/14
Extra Adults	Day	9.50	9.50	2013/14
Extra children	Day	6.50	6.50	2013/14

**ACCOMMODATION**

Ensuite Cabins	Day	75.00/90.00	75.00/90.00	2013/14
Accessible Cabin	Day	110.00/130.00	110.00/130.00	2013/14
Extra Adults	Day	13.00	13.00	2013/14
Extra Children	Day	8.50	8.50	2013/14

All fees are set for 2 persons  
 Children under 4 years of age are free  
 Fees - all times except for special events (eg. Field Days, Christmas, Easter, Labour Day Weekend, Queens Birthday Weekend)  
 No permanents allowed in Park  
 10% Day Discount if stay is 7 days or longer  
 No Pensioner Discount Applicable

**TOWN HALL**

**\*CLOSED FOR RE-DEVELOPMENT**

Horsham Town Hall Hire Charges - \*\*All fees include gst  
 Refer to Town Hall Schedule of Fees for charges relating to individual event requirements.

Main Hall (including balcony)	Base Rate	180.00	2011/12
	Hourly Rate	41.00	2011/12
Supper / Reception Room	Base Rate	80.00	2011/12
	Hourly Rate	30.00	2011/12
Main Hall & Supper Room	Base Rate	235.00	2011/12
	Hourly Rate	41.00	2011/12
Main Hall, Supper Room & Kitchen	Base Rate	300.00	2011/12
	Hourly Rate	50.00	2011/12
Supper Room & Kitchen	Base Rate	120.00	2011/12
	Hourly Rate	41.00	2011/12
Foyer Only	Base Rate	36.00	2011/12
	Hourly Rate	18.00	2011/12
Kitchen Only	Base Rate	100.00	2011/12
	Hourly Rate	30.00	2011/12
Rehearsal in Main Hall	Hourly Rate	35.00	2011/12

Lease Period	Charge Frequency	Adopted Charge 2013/14	New Charge 2014/15	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	11.00	12.00	2013/14
6 x 4 Trailer, Utility	(approx 1m3)	17.00	18.00	2013/14
6 x 4 Trailer with sides	(approx 1.5m)	26.00	27.00	2013/14
Tandem Trailer	2m3	34.00	36.00	2013/14
Light Trucks	3m3	51.00	54.00	2013/14

**Builders Waste/Concrete/Spoil**

-If dumped at Transfer Station \$141.90\* per m3 plus \$11.00\* per m3 cartage to Dooen - maximum 3 x m3

Dead Animals - per carcass		16.00	17.00	2013/14
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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  
Steel/W. Goods/Fencing/Tanks

} free if sorted

Car Batteries		No Charge	No Charge	
Car Bodies		No Charge	No Charge	
Empty Gas Cylinders		No Charge	No Charge	
Mattresses (Single)		13.00	14.00	2013/14
Mattresses (Double or larger)		26.00	28.00	2013/14
Light Tyres		22.00	23.00	2013/14
Heavy Tyres		37.00	39.00	2013/14
Heavy Tyres (Truck)		68.00	72.00	2013/14
Heavy Tyres (Tractor, etc)		147.00	155.00	2013/14
Waste Oil (non-commercial only)		No Charge	No Charge	
T.V. (monitor) screens, etc.		No Charge	No Charge	2012/13
Chemical Drums (must be triple rinsed)	each	No Charge	No Charge	

**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 \$141.90\* per m3 plus \$11.00\* per m3 cartage to Dooen = \$152.90/m3 (ie. For 3 x m3 = \$458.70)

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 2013/14	New Charge 2014/15	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 2014/15)**

**DOOEN LANDFILL**

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

(Based on EPA Landfill levies of \$29.30 per tonne for Municipal and \$51.30 per tonne for Industrial/Commercial waste, \$70 tonne for Low Level Contaminated Waste and \$30.00 for Asbestos)

**WASTE ITEM**

**CHARGE**

**UNIT**

**General Waste**

Not accepted unless by arrangement - use Transfer Station

All Loads (Min. 3 tonne)	Min 3.0 tonne	297.00	343.20	2012/13
Excess above 3.0 tonne	tonne	99.00	114.40	new 12/13

**Green Waste (Sorted) & Recyclables**

Not accepted - use Transfer Station

**Putrescible Waste**

Municipal - other Councils	tonne	99.00	114.40	2012/13
HRCC		90.20	102.30	2012/13

**Hard Waste**

(Builders Rubble, etc.)	tonne	123.20	141.90	2012/13
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**Commercial Waste**

(From approved Commercial Waste Operators)	tonne	123.20	138.60	2012/13
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**Clean Filling**

(Suitable for Landfill cover)	tonne	7.70	7.70	2010/11
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**Sheepskins**

	tonne	55.00	60.00	2012/13
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**Dead Sheep**

	each carcass	7.70	8.30	2012/13
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**Animal Carcass**

(Larger than sheep)	each carcass	16.00	17.00	2012/13
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**Clean Concrete**

(Suitable for crushing)	tonne	5.50	5.50	2008/09
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**Asbestos**

(Only accepted with EPA approval)	tonne	210.10	220.00	2012/13
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**Grain Waste**

(GMO waste DNRE approval needed)	tonne	123.20	141.90	2012/13
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**Low Level Contaminated Soil (Cat. C)**

	tonne	189.20	198.00	2012/13
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**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)**

**NOTE: WHERE THE MAX NUMBER OF INSPECTIONS ARE EXCEEDED, ADDITIONAL INSPECTIONS WILL BE CHARGED AT \$135 PER INSP + GST**

	2014/2015 Fees
New Dwelling and Associated Works (based on value)	Cost ÷ 130 + GST Minimum \$1100 for max 4 inspections
Alterations / Extension	Cost ÷ 130 + GST Minimum \$800 for max 3 inspections
Works value less than \$5,000	\$300 + GST for max 2 inspection (any further inspection charged at \$135 per inspection)
Garage, Shed, Patio, Verandah, Pergola	\$530 + GST for max 2 inspections
Swimming pool	\$450 + GST for max 2 inspections
Fences / Signs	\$340 + GST for max 2 inspections (includes one report and consent fee)
Restumping	\$530 + GST for max 4 inspections
Re erection of dwelling (resiting)	\$1030 + GST for max 3 inspections
Demolish / Remove building	\$450 + GST for max 1 inspection

**Commercial Building Work (Class 2-9)**

**NOTE: WHERE THE MAX NUMBER OF INSPECTIONS ARE EXCEEDED (INCL. TILT PANELS, PIERS), ADDITIONAL INSPECTIONS WILL BE CHARGED AT \$135 PER INSP + GST**

New Building, Alteration, Extension up to \$9,999.99	\$680 + GST for max 2 inspections
New Building, Alteration, Extension \$10,000 - \$99,999.99	\$1200 + GST for max 3 inspections
New Building, Alteration, Extension \$99,999.99 - \$499,999.99	Cost ÷ 150 + GST Minimum \$1700 + GST for max 5 inspections
New Building, Alteration, Extension \$500,000 plus	Cost ÷ 160 + GST Minimum \$3000 for max 5 inspections
Refurbishment, Fitout, Change of use (minor building work only), Essential Safety Measure Minor Alterations	\$650 + GST for max 2 inspections
Demolish / Remove Building	\$550 + GST per building for max 2 inspections

**Levies / Bonds**

Building Administration Fund Levy – All Building Work > \$10,000	0.00128 per \$ of building work cost
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	\$220 per inspection / hour + GST
Miscellaneous – eg reports for relocations, reports for applications for determinations	\$155 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.
Application for report and consent pursuant to Part 4 – Siting	As per Prescribed Fee.
Application for report and consent pursuant to regulation 513, 515, 604, 802 and 806.	As per Prescribed Fee.
Application for report and consent pursuant to regulation 610 – Location of point of stormwater discharge	As per Prescribed Fee.
Application for report and consent pursuant to s29a – Demolition of Building	As per Prescribed Fee.

**Request for Information**

Requests for information (Property Information Requests) pursuant to regulation 326(1), 326(2) and 326(3)	As per Prescribed Fee.
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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)	\$55 + Photocopying + GST

**Amendments / Extensions to permit**

Endorsement of amended plans – minor alterations (no amended permit)	\$60 + GST
Amended building permit – new permit required / additional works	\$120 + additional inspections + GST
Extension of time to building permit – amended permit required	\$100 + GST

**Refunds**

Withdrawn application – permit lodged not yet assessed	\$150 retained
Withdrawn application – permit assessed not yet issued	30% fees retained Minimum \$250 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.
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**Events**

Place of Public Entertainment (POPE) Occupancy Permit	\$300.00 incl GST
Temporary Site Inspection for large Marquees over 100 sqm	\$200.00 incl GST
Temporary Structure Inspection	\$200.00 incl GST

**NOTE: WHERE THE MAX NUMBER OF INSPECTIONS ARE EXCEEDED (INCL. TILT PANELS, PIERS), 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; <b>occupy or fence off part of any area.</b>	3	TS
2.2(b)	Without a permit a person must not on a road or municipal place; <b>erect scaffolding, hoarding or overhead protective awning.</b>	3	TS
2.2(c)	Without a permit a person must not on a road or municipal place; <b>use a mobile crane or travel tower for any work.</b>	3	TS
2.2(d)	Without a permit a person must not on a road or municipal place; <b>remove or prune any street tree.</b>	1	TS
2.2(e)	Without a permit a person must not on a road or municipal place; <b>plant any tree or shrub or landscape any area.</b>	1	TS
2.2(f)	Without a permit a person must not on a road or municipal place; <b>place a bulk rubbish container.</b>	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

<b>2.26(a)</b>	Without a permit a person must not on a road or municipal place; <b>place or display any vehicle or goods for sale.</b>	BF	PPS
<b>2.26(b)</b>	Without a permit a person must not on a road or municipal place; <b>display any goods.</b>	2	PPS
<b>2.26(c)</b>	Without a permit a person must not on a road or municipal place; <b>place any outdoor eating furniture or associated facilities.</b>	BF	PPS
<b>2.26(d)</b>	Without a permit a person must not on a road or municipal place; <b>Place any structure for the purposes of selling or offering for sale any goods or serves.</b>	BF	PPS
<b>2.26(e)</b>	Without a permit a person must not on a road or municipal place; <b>sell or offer for sale any goods or services carried about or placed on the person or any other movable thing.</b>	BF	PPS
<b>2.26(f)</b>	Without a permit a person must not on a road or municipal place; <b>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.</b>	1	PPS
<b>2.26(g)</b>	Without a permit a person must not on a road or municipal place; <b>busk.</b>	1	PPS
<b>2.26(h)</b>	Without a permit a person must not on a road or municipal place; <b>conduct a street party or festival.</b>	2	TS
<b>2.26(i)</b>	Without a permit a person must not on a road or municipal place; <b>conduct a circus, carnival or other similar event.</b>	3	TS
<b>2.27</b>	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
<b>2.29</b>	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
<b>3.8</b>	Permit to Burn	2	PPS
<b>3.9</b>	Without a permit a person must not light an incinerator in a built up area or within a residential area.	2	CES
<b>3.10</b>	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		
<b>3.12</b>	Without a permit a person must not tap into or interfere with any Council drain, unless otherwise authorised by Council	BF	TS
<b>4.1</b>	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
<b>4.2</b>	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
<b>4.5</b>	Without a permit an owner or 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
<b>5.1</b>	Permit to Drove	2	TS
<b>5.5</b>	Permit to Graze	2	TS
<b>7.4</b>	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
<b>7.9</b>	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