



# INDIGO SHIRE COUNCIL Annual Budget 2011/12

**INDIGO**

**A great place to live,  
work and visit**

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## Mayor's Introduction

The Council's Budget for 2011/12 is presented for consideration of the Council and the community of the Indigo Shire. This Budget is part of a necessary suite of documents outlining Council's strategic objectives and direction and its annual operations.

It is expected that at the Ordinary June meeting, Council will adopt its Council Plan which incorporates the Strategic Resources Plan that provides details of Council's strategic objectives and resources allocation required to deliver those objectives over the next four years.

This Budget has been prepared to support the delivery of the Council Plan objectives due for delivery over the next financial year, and the rate increase proposed in this Budget has been kept in line with the Council Plan.

In addition to maintaining existing service levels, the proposed Budget includes a number of initiatives as well as full year support for initiatives commenced during the 2010/11 year. These include:

- a number of new trainees positions. As well as providing the Shire with additional cost effective resource, the use of trainees provides opportunities to local youth to gain work and practical experience without having to re-locate to larger centres. There will be two new trainees within the Road Maintenance team, one within the Parks & Gardens / Tree Management area and a part time trainee within Information Technology;
- funding to commence a feasibility study for an archaeological dig at the Police Paddocks, Beechworth;
- funding for the development of a tourism focused social media strategy;
- funding for the development of multi media content to be used along the newly launched Indigo Gold Trail;
- development of a strategic plan for Stanley;

The total Capital Works program for 2011/12 will be \$8.21 million of which \$1.16 million relates to projects which will be carried forward from the 2010/11 year.

Highlights of the Capital Works program include:

- Harkins Road Bridge safety improvements;
- storm and flood event restoration works at Rutherglen and Chiltern;
- Rutherglen Library air-conditioning replacement;
- roofing and guttering at Burke Museum, Chiltern Senior Citizens, and Kiewa / Tangambalanga Early Childhood Centre;
- external painting at Beechworth Pre-School ;
- re-stumping and painting at Chiltern Athenaeum ;
- new customer service kiosks at several smaller centres;
- synthetic greens at Kiewa Bowls Club;
- storm water drainage improvement works at Chiltern, Stanley and Beechworth;
- kerb and channel work at several streets in Chiltern, Yackandandah. Beechworth and Kiewa;
- Indigo Gold Trail at Yackandandah Gorge;
- painting of Chiltern Pool shell;
- continuation of the annual resealing and gravel road re-sheeting program.

Council's Rating Policy continues to be an unresolved issue at this point, and further work will be carried out on this in 2011 before it comes back to Council for ratification.

In producing this budget, Council examined closely the infrastructure gap, current CPI levels and a forecast for increasing fuel and energy prices caused by continuing civil unrest in the Middle East and the continuing predictions of diminishing supplies generally. Whilst it is impossible to fully predict how far energy prices may rise generally, Council has prepared a responsible budget with this in mind, for 2011/12.

Indigo was particularly lucky to receive unprecedented levels of state and federal funding over the past couple of years for some of our infrastructure including Yackandandah's Public Hall and Sports Stadium upgrades, the new Baarmutha Park Function Centre and the Stanley Recreation Reserve building to name just a few. This has helped immeasurably in bringing some of facilities up to 21<sup>st</sup> century standards and providing some magnificent facilities for our ratepayers. Whilst it is unlikely that we will see this level of funding in the short term, it has been a bonus for Indigo generally, and sincere thanks go to all the Council staff who helped see these projects off the ground and to their ultimate completion.

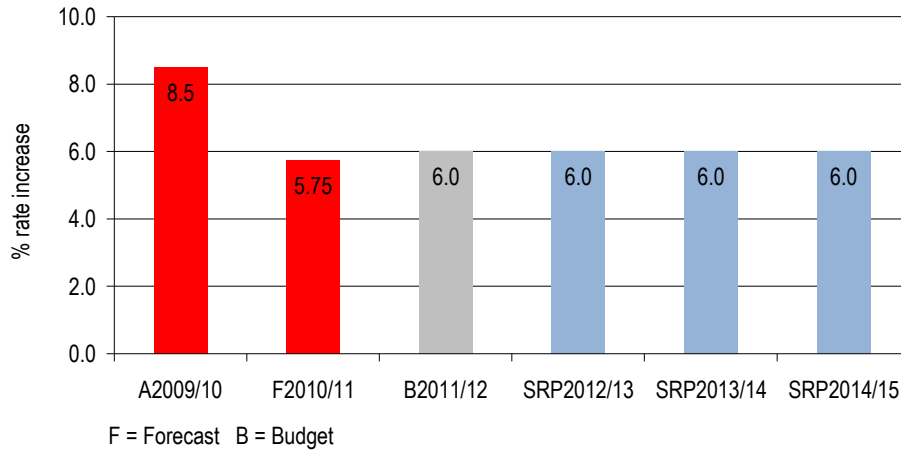
I would like to thank my fellow Councillors and Council staff for their efforts in developing this Budget. It is always a very time-consuming but vitally important part of our annual work. I encourage community members to review the Budget and provide submissions so that Council's decision-making process and adoption of the Budget has community support and recognition.

**Cr Ali Pockley**  
**Mayor**

## Chief Executive Officer's summary

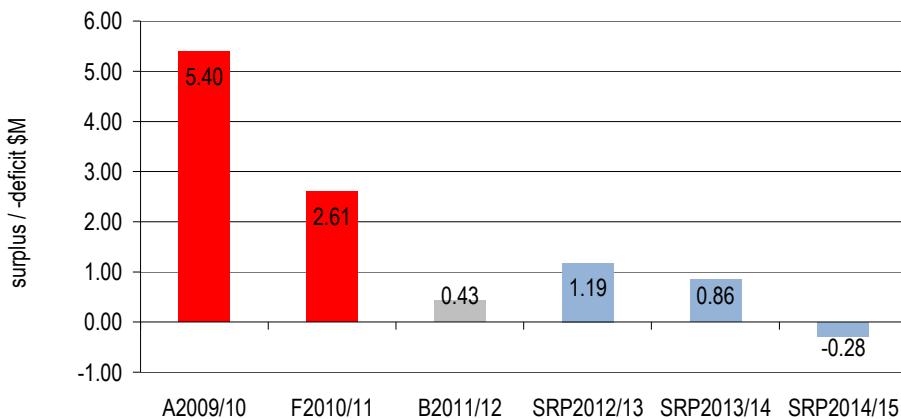
Council has prepared a Budget for the 2011/12 financial year which seeks to balance the demand for services and infrastructure with the community's capacity to pay. Key Budget information is provided below about the rate increase, operating result, service levels, cash and investments, capital works, financial position, financial sustainability and key strategic activities of the Council.

### 1. Rates



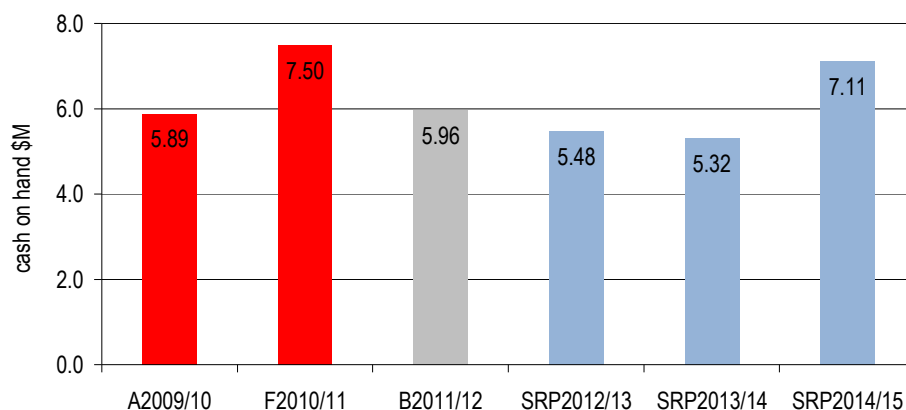
It is proposed that general rates increase by 6.0% for the 2011/12 year, raising total rates and charges of \$11.32 million, including \$0.014 million generated from supplementary rates. Of the 6.0% increase, approximately 5.0% will go toward maintaining service levels and meeting the cost of a number of external influences affecting the operating Budget including increased levels of depreciation and enterprise agreement commitments. The remaining increase will go toward capital works to address the asset renewal needs of the shire. This rate increase is in line with Council's Strategic Resources Plan and Council Plan. (The rate increase for the 2010/11 year was 5.75%).

### 2. Operating result



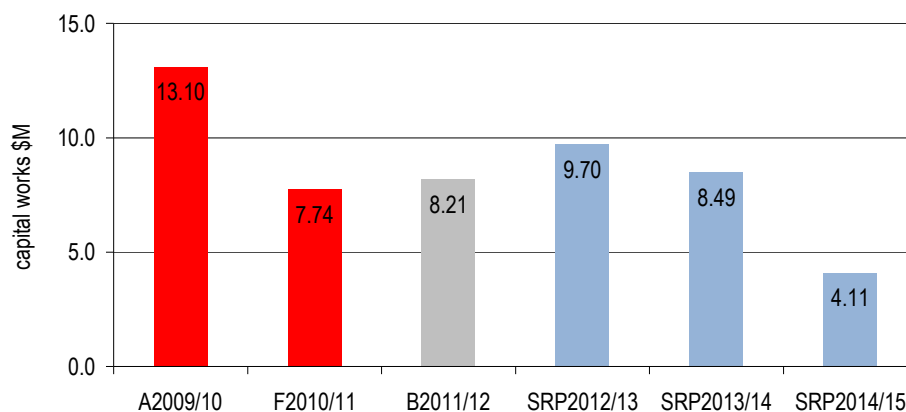
The expected operating result for the 2011/12 year is a surplus of \$0.43 million, which is a decrease of \$2.18 million over 2010/11. The decline in operating result is mainly due to external funding for capital works which is forecast to decrease by \$1.50 million to \$2.46 million and 25% of the 2011/12 Victorian Grant Commission (VGC) funding being paid in June 2011. The underlying result, which excludes items such as capital grants and contributions, is a deficit of \$2.11 million, which is a decline of \$0.29 million over 2010/11.

### 3. Cash and investments



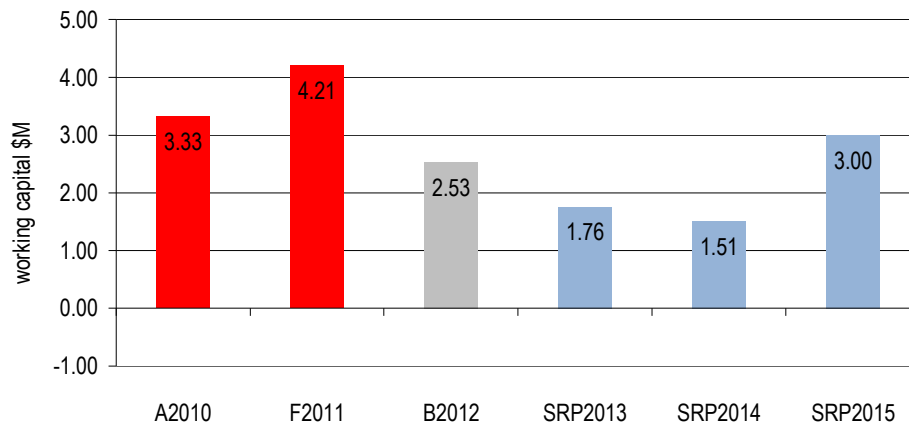
Cash and investments are expected to decrease by \$1.53 million during the year to \$5.96 million as at 30 June 2012. This is mainly due to the high level of capital works planned for 2011/12 including \$3.2 million in storm rectification works of which \$1.6 million has already been received in March 2011 and the payment of 25% of the 2011/12 VGC funding in June 2011 both of which form part of the cash and investment balance as at 30 June 2011.

### 4. Capital works



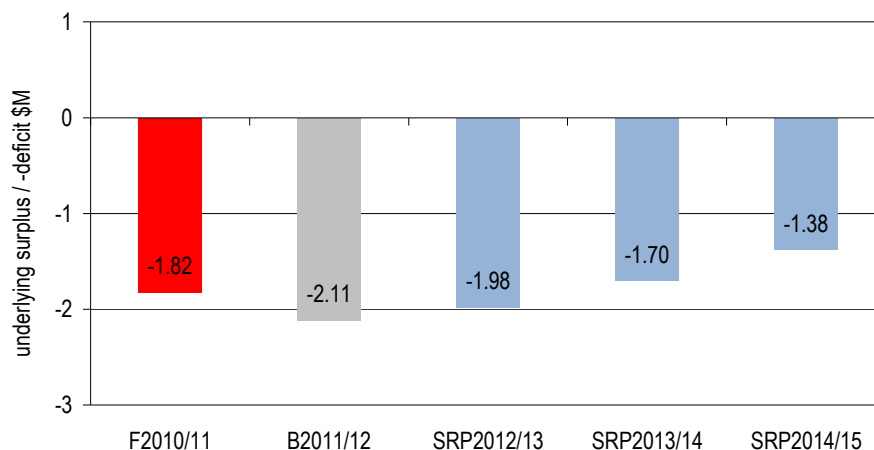
The capital works program for the 2011/12 year is expected to be \$8.21 million of which \$1.16 million relates to projects which will be carried forward from the 2010/11 year. The carried forward component is fully funded from the 2010/11 Budget. Of the \$8.21 million of capital funding required, \$2.8 million will come from Council operations, \$2.5 million from external grants and contributions and the balance (including the carried forward component) from a combination of Reserves, proceeds from sale of assets and new loans.

## 5. Financial position



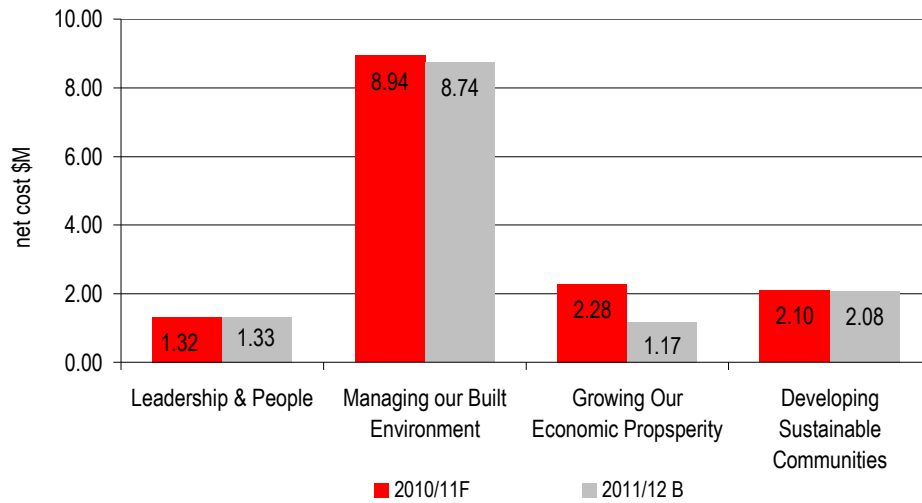
The financial position is expected to improve with net assets (net worth) to increase by \$1.43 million to \$178.67 million driven by the year's operating surplus and asset revaluations. Net current assets (working capital) will reduce by \$1.68 million to \$2.53 million as at 30 June 2012. This is mainly due to the use of cash to fund the high capital works program.

## 6. Financial sustainability



A high level Strategic Resources Plan for the years 2011/12 to 2014/15 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. While the Plan projects that Council's operating result will remain in surplus during most of the next four years, the underlying result, which is a measure of financial sustainability, remains in deficit over the four-year period. However, as can be seen from the above graph, the Underlying Position is trending towards breakeven each year over the SRP timeframe.

## 7. Strategic objectives



The Annual Budget includes a range of activities 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 2012/13 year.

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.

**Brendan McGrath**  
Chief Executive Officer

## Budget processes

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

In February each year the preparation of the Budget begins during several briefing meetings held with Councillors to gather high level budget parameters. Council officers prepare detailed operating and capital components of the Annual Budget during February and March. In the month of April a draft consolidated Budget is prepared. Several iterations are considered by both Council executive staff and Councillors at informal briefing meetings. During May a 'proposed' Budget is prepared, in accordance with the Act and approved in principle at the May Council Meeting.

Council is then required to give public notice that it intends to adopt the Budget. It must give 28 days notice of its intention to adopt the proposed Budget and make the Budget available for inspection at its offices and on its web site. A person has a right to make a submission on any proposal contained in the Budget and any submission must be considered before adoption of the Budget by Council.

The final step is for Council to adopt the Budget after receiving and considering any submissions from interested parties. The Budget is required to be adopted and a copy submitted to the Minister by 31 August each year. The key dates for the Budget process are summarised below:

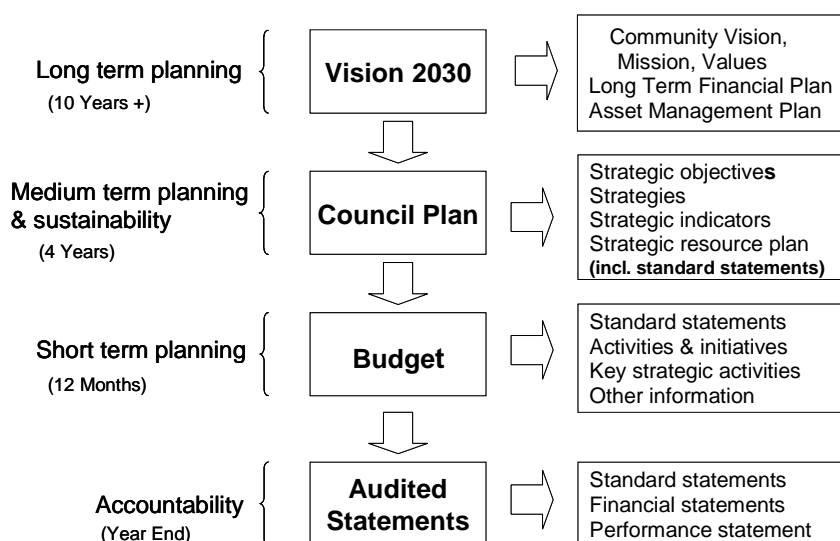
Budget process	Timing
1. Officers prepare operating and capital Budgets	Feb -Mar
2. Council considers draft Budgets at informal briefings	Feb – May
3. Proposed Budget submitted to Council for approval	May
4. Public notice advising intention to adopt Budget	May
5. Budget available for public inspection and comment	May - June
6. Submissions period closes (28 days)	June
7. Submissions considered by Council/Committee	June
8. Budget and submissions presented to Council for adoption	June
9. Copy of adopted Budget submitted to the Minister	July

# 1. Linkage to the Council Plan

This section describes how the Indigo Shire 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 medium term (Council Plan 2011/2014) and short term (Annual Budget 2011/2012) and then holding itself accountable (Audited Statements).

## 1.1 Strategic planning framework

The Strategic Resources Plan (SRP), included in the Council Plan summarises the financial and non-financial impacts of the objectives and strategies and determines the sustainability of these objectives and strategies. The Annual Budget is then framed within the Strategic Resources Plan, taking into account the activities and initiatives included in the Annual Budget which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the strategic planning framework of Council.



The timing of each component of the planning framework is critical to the successful achievement of the planned outcomes. The Council Plan, including the Strategic Resources Plan, is required to be completed by 30 June following a general election and is reviewed each year by February to ensure that there is sufficient time for officers to develop their Activities and Initiatives and Key Strategic Activities in draft form prior to the commencement of the Annual Budget process in March. It also allows time for targets to be established during the Strategic Resources Planning process to guide the preparation of the Annual Budget.

## 1.2 Our purpose

### Our vision

**INDIGO: A great place to live, work and visit.**

### Our mission

To support and develop a sustainable, thriving and resilient community through leadership and partnerships

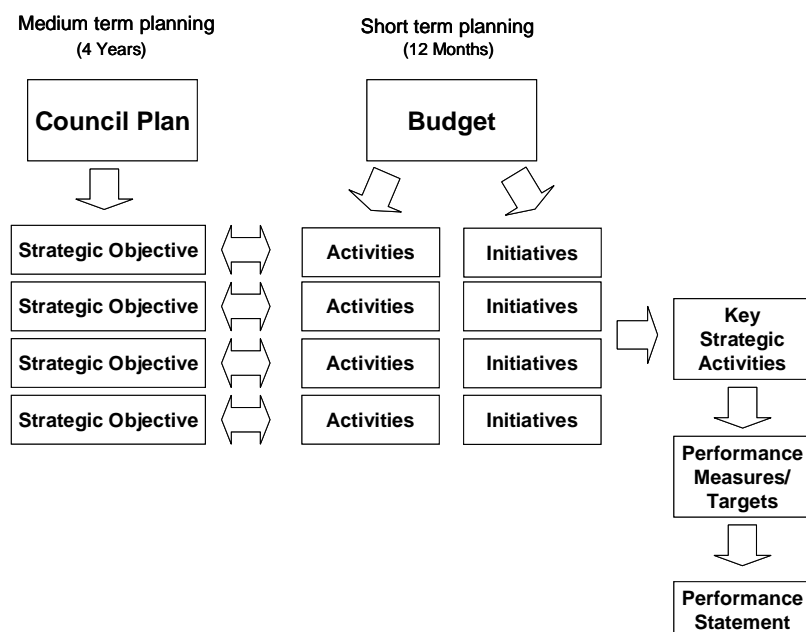
### 1.3 Strategic objectives

The Council delivers a diverse range of activities and initiatives under a number of major service categories. Each contributes to the achievement of one of the four Strategic Objectives as set out in the Council Plan for the years 2011/2014. The following table lists the four upper level or Strategic Objectives as described in the Council Plan.

Strategic Objective	Description
1. Leadership of our people and community	Provides for the good governance of the organisation, the maintenance and building of a positive customer service culture, enhancing our communications based on sound and innovative techniques, and the fostering of improved community involvement in Council decision making.
2. Managing our built environment	Protect the Shire's heritage assets, improve the quality and long term sustainability of the built environment, manage and maintain to a high standard assets critical to our economic prosperity, ensure waste management systems are ecologically and financially sustainable, provide for ecologically sustainable waste management systems, maintain and enhance our parks, gardens, and open spaces, build a network of safe roads, expand and promote the bicycle and pedestrian network, and ensure flood management structures and strategies minimise flooding to properties.
3. Growing our economic prosperity	Optimise our financial sustainability, plan for effective minimisation of Government cost shifting, encourage and facilitate appropriate economic growth and employment opportunities, maintain a broad and diverse cross section of demographic ages and cultures within our communities, encourage and facilitate growth of the Shire's tourism industry, help maintain a sound base for the growth of the primary production sectors in the municipality, foster economic development, and support for festivals and events.
4. Developing sustainable communities	Provide effective and efficient service delivery, provide a safe environment for our community, protect and enhance the Shire's natural environment, promote and manage sustainable development, advocate for ancillary services to those provided by Council, enhance the health and wellbeing of the community, recognise and plan for the effects of changing environmental conditions, encourage empowerment of our communities and reinforce the inherent strengths of the Indigo Shire.

## 2. Activities, initiatives and key strategic activities

This section provides a description of a number activities and initiatives to be funded in the Budget for the 2011/12 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 key strategic activities and performance targets and measures in relation to these. The relationship between these components of the Budget and the Council Plan is shown below.



### 2.1 Strategic Objective 1: Leadership of Our People and Our Community.

To achieve our objective of **Leadership of Our People and Our Community**, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The activities and initiatives for each service category and for each key strategic activity are described below.

#### Activities

Activity	Description	Expenditure (Revenue) Net Cost \$'000
Governance Management	This service has the responsibility to provide governance support to Council. It includes the Chief Executive Officer and related governance staff to the Mayor and Councillors.	536 0 <b>536</b>
Human resources	This service provides Council with strategic and operational organisation development support. The service develops and implements strategies, policies and procedures through the provision of human resources and industrial relations services. The service also assists managers to determine and progress toward future structures, capability and cultures in their service units.	526 (35) <b>491</b>
Mayor and Councillors	This area covers the provision of services related to the operations of Council meetings, elections, Council planning, civic functions, Mayor / Councillors and related training and other operations.	310 (4) <b>306</b>

## Initiatives

- 1) Develop and implement an action plan aimed at improving the Council's Annual Community Satisfaction Survey results.
- 2) Inform the community about Council's role and highlight actions taken in local publications.
- 3) Continue with the occupational health and safety work undertaken to date and establish or refine new processes and systems to consolidate and reinforce a workplace culture that is committed to the health and safety of employees, contractors, customers and visitors.

## Key strategic activities

Strategic Activity	Performance Measure	Performance Target
Finalise a Council Office accommodation strategy including options to provide for the long term needs of the organisation and the community it serves	Strategy prepared, considered and presented to Council.	Dec 2011
Improve Council performance and rating in the Victorian Local Government Indicators Annual Survey 2012	Implementation plan prepared by Senior Managers and signed off by the CEO.	Dec 2011
Build a work place culture that is committed to the health and safety of employees and contractors	Develop a health and wellbeing strategy and present it to the Senior Managers.	Jun 2012

## 2.2 Strategic Objective 2: Managing our Built Environment

To achieve our objective of **Managing our Built Environment**, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. These services will incorporate the protection of the Shire's heritage assets, the long term sustainability of the built environment, provision of high standard assets critical to our economic prosperity, effective waste management systems that are ecologically and financially sustainable, and the maintenance of a network of safe roads, bicycle paths and pedestrian walkways. The activities and initiatives for each service category and key strategic activities are described below.

### Activities

Activity	Description	Expenditure (Revenue) Net Cost \$'000
Assets and Infrastructure.	This service provides a range of services incorporating infrastructure management, buildings, drainage, land management, open space provision, plant and equipment and the management of our roads, paths and other network assets.	6,382 (372) <b>6,009</b>
Operations.	This service activity area provides for or covers the operational aspects of a host of service provision areas including civil operations management, emergency services response, external work contract management, works on local roads, parks and gardens and waste management.	7,252 (4,546) <b>2,706</b>

### Initiatives

1. Council will continue to progress asset management structural initiatives over 2011/2012 with the view of achieving "Core Asset Management" competency consistent with National Asset Management Framework (NAMF) requirements by December 2012.
2. With draft Building and Bridge Asset Management Plans complete, progress NAMF requirements with the development of Asset Management Plans for roads, pathways and underground drainage.
3. Continue to seal the urban road network in accordance with standards established within the Road Management Plan.
4. Seal shoulders on some of the urban network to minimize long term road shoulder maintenance in areas known for substantial erosion impact during intense rainfall
5. Continue active participation in regional waste management and waste minimization programs.
6. Post 2010/2011 storm event restoration of damaged Shire infrastructure
7. Council will continue its efforts in promoting the Shire as a bicycle friendly destination via design and government submissions to complete missing links with existing trails.
8. Maintain a focus on weed management for Council's parks, gardens and pathways.
9. Use of road safety audits on Council's link roads to help with future maintenance and capital works.
10. Ensure accurate underground drainage asset inventory and plans for Beechworth, followed by a storm water master plan which identifies flood mitigation capital works and provides input to a Shire Drainage Asset Management Plan.
11. Update and apply a set of engineering standards for new developments in the Shire.
12. Lobby the State Government and Federal Government for more funding to maintain historic icons and where appropriate advocate to have historic places listed on the National Heritage Register

## Key strategic activities

Strategic Activity	Performance Measure	Performance Target
Adopt a Building Asset Management (AM) Plan, and a Bridge Asset Management Plan along with cost key priorities for the next five years	Draft in place and scheduled for adoption in the first quarter 2011/2012 financial year.	Sep 2011
Develop and Council Adoption of Asset Management Plans for pathways and roads, along with capital need priorities for the next five years	Draft plans for public submission the first quarter 2011/2012 financial year.	Sep 2012
Develop a draft Asset Management Plan for drainage along with capital need priorities for the next five years	Confirm and update records of Beechworth drainage infrastructure	Dec 2011
	Beechworth drainage data analysis and Storm water master plan .	Dec 2012
	Asset Management plan development.	Dec 2012
Review Implementation of the Council 10 year waste management strategy and capital needs	Develop rehabilitation action plan for Beechworth, Rutherglen, Chiltern and Wahgunyah landfill sites.	June 2012

## 2.3 Strategic Objective 3: Growing Our Economic Prosperity

To achieve our objective of **Growing Our Economic Prosperity**, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The activities and initiatives for each service category and key strategic activities are described below.

### Activities

Activity	Description	Expenditure (Revenue) Net Cost \$'000
Financial management and Information Technology (IT)	This service predominantly provides financial based services to both internal and external customers including the management of Council's finances, payment of salaries and wages to Council employees, Treasury function including interest paid and received, raising and collection of rates and charges and valuation of properties throughout the municipality. It provides support and maintains reliable and cost effective communications and computing systems, facilities and infrastructure to Council staff enabling them to deliver services in a smart, productive and efficient way.	1,607 (3,129) <b>(1,522)</b>
Tourism and Economic Development	This service helps in the overall advancement of economic prosperity and development of the economic base within the municipality. This entails working with relevant stakeholders to facilitate defined outcomes and priorities. Tourism services are recognised as a critical component in Shire development and focuses on the economic well being of the Shire and has a separate but closely related strategic focus and set of priorities to achieve this outcome.	1,927 (684) <b>1,243</b>
Customer Service, Risk and Administrative Support	This service provides a range of governance, risk and insurance management support, statutory and corporate support services and acts as the main customer interface with the community. Services include the coordination of council and committee meetings, records and information management and office support services at the Civic Centre.	1,475 (22) <b>1,453</b>

### Initiatives

1. Maintain a close working relationship with the Municipal Association of Victoria (MAV) for the advancement of sector wide issues including measures to address a fairer share of funding to Local Government. For Council to actively lobby against any further cost shift placed on the Local Government sector.
2. Review of procurement policies and procedures.
3. Review and update the long term financial plan.
4. Review and update the economic development plan.
5. Review and update the strategic risk management plan.

## Key strategic activities

Strategic Activity	Performance Measure	Performance Target
Formulate and adopt a Council 10 year Long Term Financial Plan (LTFP).	Submit the draft LTFP to Council for adoption  Council adoption of the LTFP	Mar 2012 Council Meeting  June 2012 Council Meeting
Formulate and adopt an economic development strategy.	Submit the draft plan to Council for adoption  Council adoption of the plan	Mar 2012 Council Meeting  June 2012 Council Meeting
Review and update the council risk management Strategy.	Submit the draft plan to Council for adoption  Council adoption of the plan	Feb 2012 Council Meeting  June 2012 Council Meeting

## 2.4 Strategic Objective 4: Developing Sustainable Communities

To achieve our objective of **Developing Sustainable Communities**, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The activities and initiatives for each service category and key strategic activities are described below

### Activities

Activity	Description	Expenditure (Revenue) Net Cost \$'000
Community Planning	<p>This service provides a range of services incorporating the following;</p> <p>Aged and disabled services including home delivered meals, personal care, transport, dementia care, home maintenance, housing support and senior citizen clubs.</p> <p>Family-oriented support services including pre-schools, maternal and child health, counselling and support, youth services, immunisation, holiday programs.</p> <p>Public library services and provision of a customer-focused service that caters for the cultural, educational and recreational needs of residents and provides a focal point for the community where they can meet, relax and enjoy the facilities and services offered.</p> <p>A varied ongoing program of arts and cultural events and activities, plan and develop arts and cultural facilities and infrastructure and develop policies and strategies to facilitate art practice.</p> <p>Management and use of sporting grounds and pavilions and community centres with meeting, function and activity space, and provision of advice to Council on local leisure needs and assists community groups with funding applications, event management and promotion.</p> <p>Provision of staff at school crossings throughout the municipality to ensure that all pedestrians, but mainly school-aged children, are able to cross the road safely.</p> <p>Development of environmental policy, coordination and implementation of environmental projects and works with other services to improve Council's environmental performance. Reducing greenhouse gas emissions within Council operations and the community are a key priority through Council's ongoing involvement in the Cities for Climate Protection Plus program.</p>	<p>3,159</p> <p>(1,867)</p> <p><b>1,292</b></p>
Environmental Health	<p>This service protects the community's health and well-being by coordinating food safety support programs, Tobacco Act activities and smoke-free dining. The service also works to rectify any public health concerns relating to unreasonable noise emissions, housing standards and pest controls.</p>	<p>231</p> <p>(217)</p> <p><b>14</b></p>

Activity	Description	Expenditure
		(Revenue) Net Cost \$'000
Local laws	This service maintains and improves the health and safety of people, animals and the environment within the shire by providing services including a cat trapping program, a dog and cat collection service, a lost and found notification service, a pound service, a registration and administration service, an after hours service and an emergency service. It also provides education, regulation and enforcement of the General Local Law and relevant State legislation.	174 (154) <b>19</b>
Building Control.	This service provides statutory building services to the shire community including processing of building permits, emergency management responsibilities, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	362 (392) <b>(30)</b>
Planning and Natural Resources.	This service activity area provides for conservation and environmental management initiatives, statutory and strategic planning.	933 (151) <b>781</b>

### Initiatives

1. Support the Active Service Model Implementation Plan to ensure the community care unit develops care plans for in-home support services are relevant and linked to greater client independence and social connection.
2. Participate in the implementation of the regional Solar North East project to support the installation of solar appliances on residential and commercial buildings.
3. Complete the Rural Land Use Strategy, Gaming Policy, and Chiltern Industrial Land Assessment projects and facilitate any recommendations through appropriate planning scheme amendments
4. Work with the local community to adopt, articulate and implement sustainable building design and lifestyle practices.
5. Encourage healthy and active lifestyles in our community through a range of targeted and strategic activities.
6. Continue participation in Indigo Health Consortium to pursue integrated health models.
7. Conclude the development of Community Plans through the Community Strengthening Project

## Key strategic activities

Strategic Activity	Performance Measure	Performance Target
Enhance opportunities for local communities to guide the progress of their place through the development of community plans as part of the Community Strengthening Project.	Complete or update individual community plans for the townships of Rutherglen, Wooragee, Kergunyah, Gundowring, Sandy Creek, Allans Flat, Osbornes Flat and Staghorn Flat	June 2012
	Complete an evaluation of the Community Strengthening Project	June 2012
Ensure Land Use Planning is appropriate to the community's aspirations to protect the Shire's rural character and landscape, protect the built environment, and encourage sustainable growth.	Complete and adopt the Rural Land Use Strategy	December 2011
	Review the Municipal Strategic Statement and Indigo Planning Scheme and develop appropriate programs to implement relevant amendments to the Planning Scheme.	June 2012
Deliver services which contribute to, and regulate activities which enhance community safety and protection.	Develop and adopt a Community Safety Plan	February 2012
	Develop and implement detailed service plans and targets for Building Control, Environmental Health, and Enforcement Services units.	October 2011

## 2.5 Performance statement

The Key Strategic Activities (KSAs) detailed in the preceding pages, are summarised again in Appendix D. The KSAs, their performance measures, targets and results are audited at the end of the year and are included in the Performance Statement as required by section 132 of the Act. The Annual Report for 2011/12 will include the audited Performance Statement which is presented to the Minister for Local Government and the local community.

## 2.6 Reconciliation with Budgeted operating result

	<b>Net Cost (Revenue) \$'000</b>	<b>Expenditure \$'000</b>	<b>Revenue \$'000</b>
Leadership of our people and our community	<b>1,333</b>	1,372	(39)
Managing our Built Environment	<b>8,741</b>	13,645	(4,904)
Growing Our Economic Prosperity	<b>1,179</b>	5,014	(3,835)
Developing Sustainable Communities	<b>2,078</b>	4,860	(2,782)
<b>Total activities and initiatives</b>	<b>13,331</b>	24,892	(11,560)
Other non-attributable	0		
<b>Deficit before funding sources</b>	<b>13,331</b>		
Rates and charges	(11,324)		
Capital grants & Contributions and gain on asset sale	(2,442)		
<b>Total funding sources</b>	<b>(13,766)</b>		
<b>Surplus for the year</b>	<b>(435)</b>		

### 3. Budget influences

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

#### 3.1 Snapshot of Indigo Shire

Indigo Shire Council covers an area of 2,016 sq km and is located in Victoria's picturesque North East bordering the Murray River, the Australian Alps and the municipalities of Wodonga, Wangaratta, Towong, Alpine and Moira. The shire offices are located in Beechworth and Yackandandah with service centres at Chiltern and Rutherglen. Indigo provides rural type industry with agriculture, viticulture, horticulture and tourism and offers the natural beauty of historic towns, wineries, festivals and events.

Indigo Shire was created on 18 November 1994 through amalgamation of the former Shires of Beechworth, Chiltern, Yackandandah and Rutherglen.

#### Population

Indigo has a large base of peri-urban population who commute to Albury-Wodonga for employment. As a result the municipality includes a large proportion of young families and has experienced relatively steady average annual growth rates since the 1980s. Indigo's estimated population as at 2009 was 15,945. (Source: ABS *Estimated Resident Population Data 2007*)

The population is ageing and the Shire has a greater proportion of older people than the Australian population. In 2006 14.6% of the population was aged 65 years or over (Australian population 13.3% and Victorian population 13.7%). The median age of the Indigo population was 42 years compared with 37 years for all people in both Australia and Victoria. (Source: *Australian Bureau of Statistics, Census of Population and Housing*).

In 2009/10 133 babies were born. Approximately 150 babies are born each year. (Source *Department of Human Services (Vic) Maternal and Child Health Annual Reports – Indigo Shire*)

#### Cultural diversity

Indigo Shire is not a culturally and linguistically diverse municipality. In the 2006 Census 86% of the population indicated they were Australian born (Victorian state proportion is 70%); 93.5% of the population stated that only English was spoken at home (74% for Victoria). The most common languages other than English spoken at home were: German 0.4%, Italian 0.3%, Dutch 0.2%, Croatian 0.1% and French 0.1%.

#### Housing

In 2006 there were 5522 occupied dwellings. Of this 92.4% were separate houses (Versus 76% across Victoria) with only 3.7% being flats, units or apartments. 77% of dwellings were either owned or being purchased compared to 65% nationally; 71% were family households and 23% were lone person households (versus 13.4% lone person households across Victoria).

#### Education and occupation

In the 2006 Census 11% of the population stated that they held university qualifications (Versus 13.8% across Victoria). A further 22% held post secondary qualifications (versus 18% across Victoria). 54% of people aged 15 years or over held a qualification.

Indigo Shire includes the towns and villages of Beechworth, Yackandandah, Chiltern, Barnawartha, Rutherglen, Stanley, Wahgunyah and Kiewa-Tangambalanga. Major industry sectors include farming and tourism with a high proportion of commuter employment into the regional cities of Albury-Wodonga. This is supported by ABS census data showing Indigo has a higher than average proportion of tertiary qualified individuals than neighbouring councils.

There are over 700 separate businesses based in the Shire. Four operations each providing employment in excess of 100 people are Murray Goulburn Co-operative (a major producer of dairy products in Kiewa), Uncle Tobs in Wahgunyah (manufacturer of cereals and health food products and a member of the Nestle Group), the Department of Education through the various schools within the municipality and Indigo Shire Council itself.

### 3.2 External influences

In preparing the 2011/12 Budget, a number of external influences have been taken into consideration, because they are likely to impact significantly on the services delivered by Council in the Budget period. These include:

- Consumer Price Index (CPI) increases on goods and services of 3.3% per annum (ABS release April 28 2011 – year to March 2011).
- A forecast inclusion for the Council Enterprise Bargaining Agreement (EBA) provisions has been factored into salary modeling for the 2011/2012 year.
- The MAV Local Government Cost Index Report, an index based on a combination of forecast movements in Local Government related costs. While the latest MAV cost index report has not been released at the time of this year's budget preparation (it is due in May 2011), the MAV cost index report release in May 2010 predicted that for the 2011/12 year the MAV Cost index would be 4.6% (up from 4.0% in 2010/11).
- A significant reduction in Federal and State Grant funding during 2011/2012 following the high number of natural disasters over the last 12 months that have placed additional burden on State and Federal government financial resources.
- Over the last two years, the Victorian Grants Commission (VGC) has paid 25% of the following years funding in June of the preceding year. The assumption and expectation is that this will not occur in June 2011 and the budget is premised on the basis that 100% of the 2011/12 VGC funding will actually be received within that financial year.
- Prevailing economic conditions are expected to remain stable. Interest rates are being factored to increase marginally over 2011/2012 in light of economic forecasts.
- Carry forward capital works expenditures from 2010/2011 into 2011/2012 have been forecast at \$1.16 million.

### 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 2011/12 Budget. These matters have arisen from events occurring in the 2010/11 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2011/12 year. These matters and their financial impact are set out below:

- Council will continue its involvement in private civil works, being Buller Gas and management of the Wodonga swimming pool
- We have been advised by the East Gippsland Shire that they plan to deliver their own Waste management services at the completion of the current contract. The current contract expires on 30 June 2011 and therefore the 2011/12 budget includes the loss to Indigo of revenue and associated costs from running the East Gippsland Waste services.
- The cost of domestic waste disposal at the Albury landfill will increase by \$15 per ton. This represents a 25% increase and follows a 35% increase in 2010/11. The 35% increase in 2010/11 was absorbed by Council however the 2011/12 budget includes a \$34.65 increase in domestic waste collection services to recover this latest 25% landfill price increase.

### **3.4 Budget principles**

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

- Dog and cat registration fees and planning fees (not regulated by other legislation) to increase between 10 and 15% and all other fees and charges (not regulated by other legislation) to be increased 6%.
- Grants to be based on confirmed funding levels.
- New revenue sources to be identified where possible.
- Service levels to be maintained at 2010/11 levels while using innovation and efficiency to minimise resource usage.
- Salaries and wages to be increased in line with Council EBA forecasts and take account of other EBA movements within the sector and CPI levels forecast.
- A focus on increased use of trainees to fill vacancies and new initiatives wherever possible.
- Contract labor to be minimized.
- Construction and material costs to increase in line with the Road Maintenance and Construction Index as released by MAV.
- New initiatives or new employee proposals to follow a new process which would require the business case to be approved by both Council's Senior Management Group and the Corporate Management Group
- Real savings in expenditure and increases in revenue identified in 2010/11 to be preserved wherever possible.
- Operating revenues and expenses arising from completed 2010/11 capital projects to be included.

### **3.5 Legislative requirements**

Under the Local Government Act 1989 (the Act), Council is required to prepare and adopt an Annual Budget for each financial year. The Budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Local Government (Finance and Reporting) Regulations 2004 (the Regulations) which support the Act.

The 2011/12 Budget, which is included in this report, is for the year 1 July 2011 to 30 June 2012 and is prepared in accordance with the Act and Regulations. The Budget includes standard statements being a Budgeted Income Statement, Balance Sheet, Cash Flows and Capital Works. These statements have been prepared for the year ended 30 June 2012 in accordance with Accounting Standards and other mandatory professional reporting requirements and in accordance with the Act and Regulations. It also includes detailed information about the rates and charges to be levied, the capital works program to be undertaken and other financial information, which Council requires in order to make an informed decision about the adoption of the Budget.

The Budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include a Strategic Resources Plan for the years 2011/12 to 2014/15, the draft Rating Strategy and Other Long Term Strategies including borrowings, infrastructure and service delivery.

## 4. Analysis of operating Budget

This section analyses the operating Budget including expected revenues and expenses of the Council for the 2011/12 year.

### 4.1 Budgeted operating statement

	Ref	Forecast Actual 2010/11 \$'000	Budget 2011/12 \$'000	Variance \$'000
Total income	4.2	27,448	25,325	(2,122)
Total expenses	4.3	(24,838)	(24,890)	(53)
<b>Surplus (deficit) for the year</b>		<b>2,610</b>	<b>435</b>	<b>(2,175)</b>
Grants – capital	4.2.8	(3,962)	(2,463)	1,499
Contributions - Capital	4.2.9	(471)	(85)	386
<b>Underlying surplus (deficit)</b>	4.1.1	<b>(1,823)</b>	<b>(2,113)</b>	<b>(290)</b>

#### 4.1.1 Underlying deficit (\$0.29 million decrease)

The underlying result is the net surplus or deficit for the year adjusted for capital contributions, gains or losses on disposal of non-operating assets sold and other once-off adjustments. It is a measure of financial sustainability as it is not impacted by non-recurring or once-off items of revenues and expenses which can often mask the operating result. The underlying result for the 2011/12 year is a deficit of \$2.11 million which is a decrease of \$0.29 million over the 2010/11 year. A review of the SRP shows a reducing trend for the Underlying Result each year over the SRP horizon.

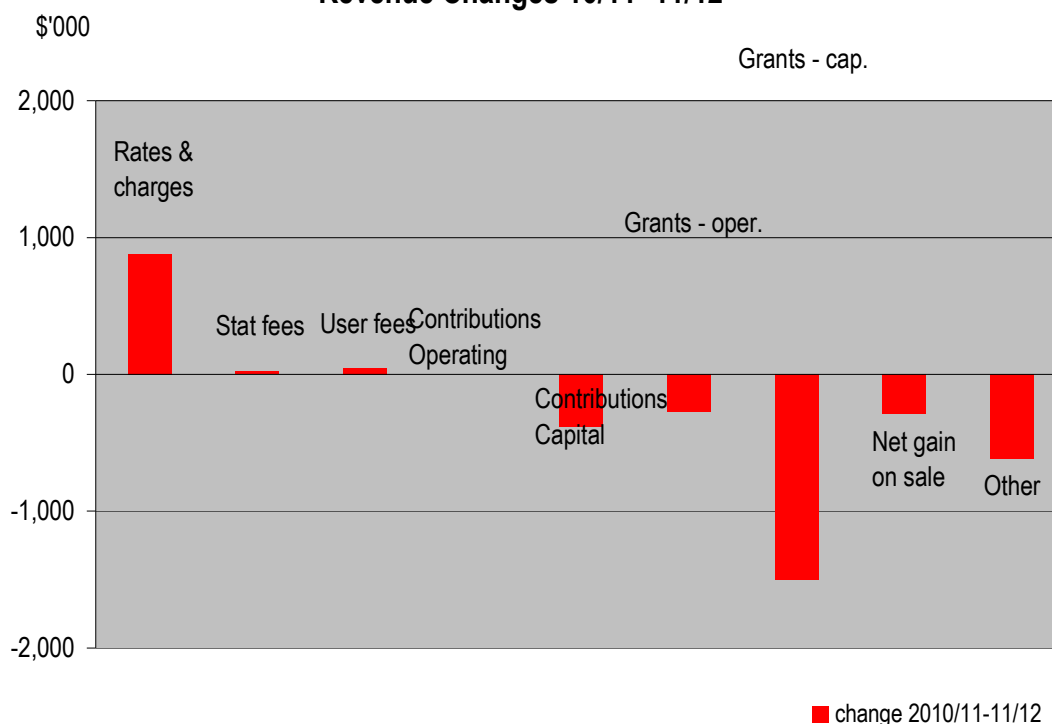
### 4.2 Income

Operating Revenue Types	Ref	Forecast Actual 2010/11 \$'000	Budget 2011/12 \$'000	Variance \$'000
Rates and charges	4.2.1	10,446	11,324	878
Statutory fees and fines	4.2.2	705	726	21
User fees	4.2.3	595	640	46
Contributions – Operating	4.2.4	341	341	1
Grants – Operating	4.2.5	6,136	5,858	(277)
Net gain on sale of assets	4.2.6	179	(106)	(285)
Other Income	4.2.7	4,613	3,994	(620)
<b>Total Operating Income</b>		<b>23,014</b>	<b>22,777</b>	<b>(237)</b>

Capital Revenue Types	Ref	Forecast Actual 2010/11 \$'000	Budget 2011/12 \$'000	Variance \$'000
Grants – Capital	4.2.8	3,962	2,463	(1,499)
Contributions – Capital	4.2.9	471	85	(386)
<b>Total Capital Income</b>		<b>4,433</b>	<b>2,548</b>	<b>(3,237)</b>

Source: Appendix A

## Revenue Changes 10/11 -11/12



### 4.2.1 Rates and charges (\$0.88 million increase)

It is proposed that general rate income be increased by 6.0% or \$0.68 million over 2010/11 to \$11.32 million. This includes a higher percentage increase for domestic waste collection services to cover significant increases for domestic waste disposal at the Albury landfill centre (see Section 3.3 for more detail). Supplementary rates are forecast to increase by \$2,000 over 2010/11 to \$14,000. Section 9 - "Rating Strategy" includes a more detailed analysis of the rates and charges to be levied for 2011/12.

### 4.2.2 Statutory fees and fines (\$0.02 million increase)

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

Statutory fees are forecast to increase by 6.0% or \$0.02 million compared to 2010/11. A detailed listing of statutory fees is available in Appendix E of this document, on Council's web site and can also be inspected at Council's customer service centres.

### 4.2.3 User fees (\$0.05 million increase)

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of leisure, and other community facilities and the provision of human services such as family day care and home help services.

User charges are projected to increase by 6.0% or \$0.05 million over 2010/11. A detailed listing of fees and charges is available in Appendix E of this document, on Council's web site and can also be inspected at Council's customer service centres.

### 4.2.4 Contributions Operating (\$0.00 million decrease)

Operating Contributions relate mainly to monies paid by Council staff as their contribution towards personal use of Council-owned vehicles. Operating Contributions are projected to increase by \$0.00 million compared to 2010/11 and this small increase reflects contributions within Tourism & Economic Development that were received in 2010/11 but are not projected to be received in the 2011/12 budget.

#### 4.2.5 Grants - Operating (\$0.28 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. Overall, the level of operating grants has increased by 15.2% or \$0.28 million compared to 2010/11. Significant movements in grant funding are summarised below:

Grant Funding Types	Forecast		
	Actual	Budget	Variance
	2010/11	2011/12	
	\$'000	\$'000	\$'000
Community Development	101	119	18
General Home Care	852	830	(22)
Families, Youth & Children	392	175	(217)
Conservation & Environment	131	14	(117)
Victorian Grants Commission	4,126	4,492	366
Economic Development	110	30	(80)
Museum & Historic Sites	27	105	78

As can be seen from the above table, the largest component of operating grants is from the Victorian Grants Commission (VGC).

The other main area to increase their Operating Grants is within Museum & Historic Sites who have actively been seeking grant funding to progress Museum improvement activities that were recommended in a commissioned report from 12 months ago.

The significant decrease in Operating Grants within Families, Youth & Children is due the end of the funding program for the Youth Bushfire Response Gift program. Funding reductions within Conservation & Environment reflect the end of several weed and roadside management programs. The reductions within Economic Development reflect the one off funding in 2010/11 for the Rural Summit and Business Continuity program.

#### 4.2.6 Net gain on sale of assets (\$0.29 million decrease)

Profit / (loss) from the sale of Council assets is forecast to decrease by \$0.29 million versus 2010/11. This net change is due to a combination of healthy profits from sale of assets in 2010/11 coming from the sale of East Gippsland Waste assets and an anticipated book loss of \$0.09 million from the sale of recently developed industrial land in 2011/12. The industrial estates were developed with assistance from RDV and this book loss does not take into account the \$0.5 million in grant funding received from RDV to support this type of development within small rural townships.

#### 4.2.7 Other Income (\$0.62 million decrease)

Other revenue relates to a range of items such as private works, recoup of various costs and other miscellaneous income items. It also includes interest revenue on investments and rate arrears. Other revenue is forecast to decrease by \$0.62 million compared to 2010/11 and the significant driver for this decrease is the loss of income from the East Gippsland Waste external contract.

#### 4.2.8 Grants - Capital (\$1.50 million decrease)

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Within the 2011/12 Budget, Council has adopted a view to only include Capital Grant funding and associated projects within the Capital Works program that have had grant funding confirmed as at end of April 2011. There are a number of Capital Grant applications that have been submitted to various bodies that remain unconfirmed at this date and should some of these applications be successful, the actual value of Capital Grants received in 2011/12 may significantly exceed what has been Budgeted. An amount of \$1.6 million has been received in March 2011 for storm restoration work and has been set aside in Reserves to fund the capital recovery projects early in the 2011/12 year.

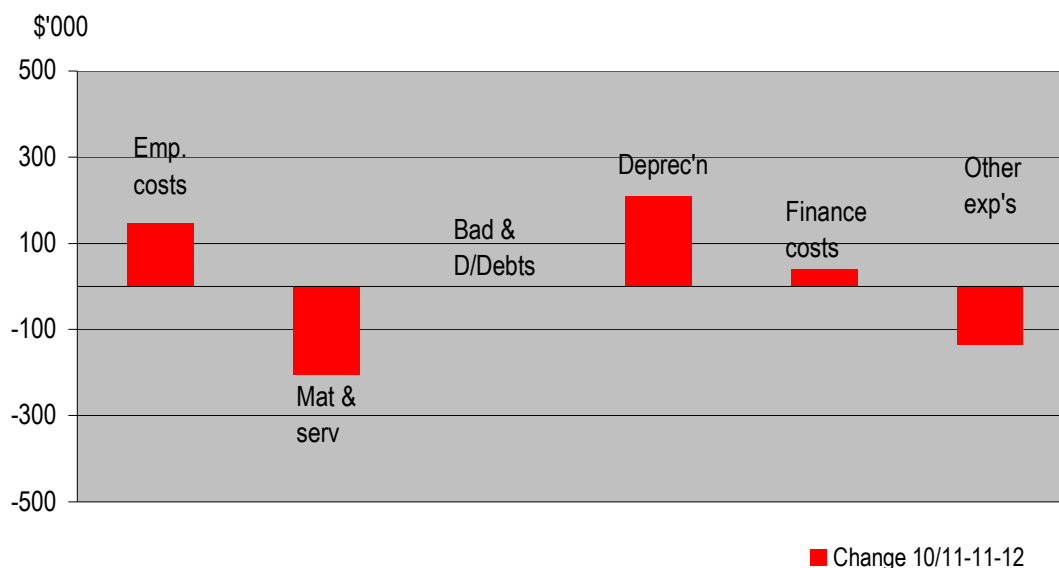
#### 4.2.9 Contributions - Capital (\$0.39 million decrease)

Capital contributions relate to monies paid by developers in regard to public resort and recreation, drainage and car parking in accordance with planning permits issued for property development. Capital contributions are projected to decrease by \$0.39 million compared to 2010/11.

### 4.3 Expenses

Expenditure Types	Ref	Forecast		Variance
		Actual 2010/11 \$'000	Budget 2011/12 \$'000	
Employee benefits	4.3.1	9,496	9,642	146
Materials and services	4.3.2	6,739	6,532	(207)
Bad and doubtful debts	4.3.3	0	0	0
Depreciation and amortisation	4.3.4	5,002	5,212	210
Finance costs	4.3.5	106	147	41
Other expenses	4.3.6	3,495	3,358	(137)
<b>Total operating expenditure</b>		<b>24,838</b>	<b>24,890</b>	<b>53</b>

#### Expenditure Change 2010/11 -11/12



Source: Appendix A

#### 4.3.1 Employee benefits (\$0.15 million increase)

Employee benefits include all labor related expenditure such as wages, salaries and on-costs such as allowances, leave entitlements, employer superannuation, rostered days, as well as items such as staff training and development, protective clothing and uniforms

Employee costs are forecast to increase by \$0.15 million (1.6%) in total compared to 2010/11. The total increase is very minor and reflects the fact that the 2011/12 budget excludes salaries paid to employees delivering the external waste contract service to East Gippsland.

Significant movements in employee costs by service unit are summarised below. In addition to EBA increases affecting all areas, the higher increase in Local Roads and Parks & Gardens is due to additional trainees being employed in those areas. Most of the other increases above the expected EBA increase are due to the full year impact of vacancies for part of the 2010/11 financial year.

Several reductions are due to programs ending or team re-organisations.

Department	Service Unit	Forecast	Budget	Variance
		Actual 2010/11 \$'000	2011/12 \$'000	\$'000
Assets & Operations	External Contracts	522	99	(423)
	Local Roads	745	876	131
	Parks & Gardens	470	520	51
	Waste	108	138	30
Sustainable Communities	Community Development	161	134	(27)
	Recreation, Arts & Culture	103	128	25
	Environmental Health	194	217	23
	Strategic Planning	35	93	58
Corporate Services	Organisational Support	271	311	40
	Accounts Payable	47	35	(12)
	Finance Management	233	261	28
	Accounts Receivable	48	30	(17)
	Economic Development	116	147	31

#### 4.3.2 Materials and services (\$0.21 million decrease)

Materials and services include the purchases of consumables (including LPG purchases for Buller Gas) and payments to contractors for the provision of services. Materials and services are forecast to increase by \$0.21 million compared to 2010/11.

Consumables are forecast to increase by \$0.24 million compared to 2010/11 and this relates mainly to an increase in the expected buy price for LPG for Buller Gas (which has corresponding increases in LPG Sale prices) and printing costs within the Tourism area to produce updated official visitor guides.

External contracts are forecast to decrease by \$0.45 million compared to 2010/11. The main areas contributing to this decrease are within Community Planning driven by the wind down of the Youth Bushfire Gift programs; Tourism & Economic Development due to the completion of the Rural Summit and the Business Continuity Planning project; Natural Resources due to the wind down of several weed and roadside management projects; and Operations due to the higher contracts to deal with emergency flood repairs in 2010/11.

#### 4.3.3 Bad and doubtful debts (\$0.00 million – no change)

Bad and doubtful debts are projected to remain unchanged compared to 2010/11.

#### 4.3.4 Depreciation and amortisation (\$0.21 million increase)

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life. This includes Council's property, plant and equipment as well as infrastructure assets such as roads and drains. The increase of \$0.21 million for 2011/12 is due mainly to the completion of new 2011/12 capital works program and the full year effect upon depreciation of the 2010/11 capital works program. Refer to section 6 - 'Analysis of Capital Budget' (page 31) for a more detailed analysis of Council's capital works program for the 2011/12 year.

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

Borrowing costs relate to interest charged by financial institutions on funds borrowed. The increase in borrowing costs is due to the full year effect of a new loan taken out in 2010/11 as well as the partial effect of planned loans for 2011/12.

#### **4.3.6 Other expenses (\$0.14 million decrease)**

Other expenses relate to a range of unclassified items including contributions to community groups, advertising, insurances, motor vehicle registrations, utility costs and other miscellaneous expenditure items. Other expenses are forecast to decrease by \$0.14 million compared to 2010/11. The major contributors to this decrease come from the elimination of these costs due to the loss of the East Gippsland waste contract; reduced plant leasing costs as we progress to a program of buying more of our plant; and reclassification of recruitment advertising costs within HR.

Utility costs relate to telecommunications and other utilities such as water, gas and electricity. Utility costs are forecast to increase by 6.8% or \$0.04 million compared to 2010/11 as a result of expected increases in electricity and water unit charges.

## 5. Analysis of Budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2011/12 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 2010/11 \$'000	Budget 2011/12 \$'000	Variance \$'000
<b>Cash flows from operating activities</b>	5.1.1			
<i>Receipts</i>				
Rates and charges		10,396	11,274	878
Grants & Contributions - Operating		6,476	6,199	(277)
Grants & Contributions - Capital		4,433	2,548	(1,885)
Interest		231	219	(13)
User fees and fines		1,300	1,366	66
Other		4,723	4,116	(606)
		<b>27,559</b>	<b>25,723</b>	<b>(1,837)</b>
<i>Payments</i>				
Employee benefits		(9,596)	(9,742)	(146)
Other		(9,271)	(9,840)	(569)
		<b>(18,867)</b>	<b>(19,582)</b>	<b>(715)</b>
<b>Net cash provided by operating activities</b>		<b>8,692</b>	<b>6,141</b>	<b>(2,552)</b>
<b>Cash flows from investing activities</b>	5.1.2			
Proceeds from sales of property, plant and equipment		722	407	(315)
Repayment of loans and advances		10	10	0
Deposits		0	0	0
Payments for property, plant and equipment		(7,743)	(8,209)	(466)
<b>Net cash used in investing activities</b>		<b>(7,011)</b>	<b>(7,792)</b>	<b>(781)</b>
<b>Cash flows from financing activities</b>	5.1.3			
Finance costs		(106)	(147)	(41)
Proceeds from borrowings		647	747	100
Repayment of borrowings		(625)	(480)	145
<b>Net cash used in financing activities</b>		<b>(84)</b>	<b>120</b>	<b>204</b>
<b>Net decrease in cash and cash equivalents</b>		<b>1,597</b>	<b>(1,531)</b>	<b>(3,128)</b>
Cash and cash equivalents at the beginning of the period		5,898	7,495	1,597
<b>Cash and cash equivalents at end of the year</b>	5.1.4	<b>7,495</b>	<b>5,965</b>	<b>(1,531)</b>

Source: Appendix A

### 5.1.1 Operating activities (\$2.55 million decrease)

The decrease in cash generated from operations is due to reduced levels in capital grant funding. Capital grants are used to help fund the capital works program and are budgeted to be \$1.89 million lower than 2010/11.

Note that within the 2011/12 Budget, Council has adopted a view to only include Capital Grant funding and associated projects within the Capital Works program that have had grant funding confirmed as at end of April 2011. There are a number of Capital Grant applications that have been submitted to various bodies that remain unconfirmed at this date and should any of these grant applications be successful, the actual amount of Capital Grants received in 2011/12 may significantly exceed what has been Budgeted.

The decreases in receipts from operating activities are offset by an increased income from rates and charges of \$0.88 million.

The net cash flows from operating activities does not equal the operating result 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 2010/11 \$'000	Budget 2011/12 \$'000	Variance \$'000
<b>Surplus (deficit) for the year</b>	<b>2,610</b>	<b>435</b>	(2,175)
Depreciation	5,002	5,212	210
Loss (gain) on sale of assets	(179)	106	285
Net movement in current assets and liabilities	1,260	378	(882)
<b>Cash flows available from operating activities</b>	<b>8,693</b>	<b>6,131</b>	(2,562)

### 5.1.2 Investing activities (\$0.78 million increase)

The increase in payments for investing activities represents the forecast increase in capital works expenditure versus 2010/11 as disclosed in section 6 of this Budget report. The main driver for this higher capital works spend a budgeted spend of \$3.2 million to complete flood restoration work which will be funded by emergency relief funding (50% of which has been received in March 2011 and set aside in Reserves until the works are commenced early in the 2011/12 year).

Proceeds from sale of assets are forecast to decrease by \$0.32 million due to lower expected industrial land sales during 2011/12 versus 2010/11.

### 5.1.3 Financing activities (\$0.20 million increase)

The increase of \$0.20 million reflects a combination of reduced loan repayments as older loans expire and planned loans of \$0.75 million in 2011/12 versus loans of \$0.65 million the previous year.

### 5.1.4 Cash and cash equivalents at end of the year (\$1.53 million decrease)

Overall, total cash and investments is forecast to decrease by \$1.53 million to \$5.96 million as at 30 June 2012. This is due to a combination of lower levels of capital grants and higher levels of capital works spend and is also a reflection of Council's strategy of using excess cash and investments to minimise borrowings.

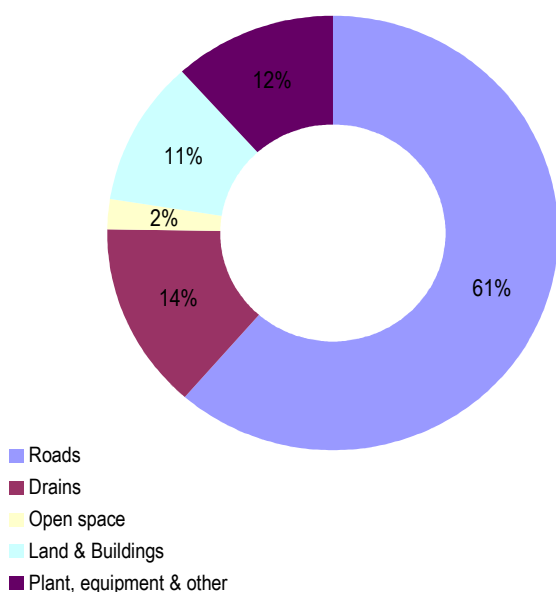
## 6. Analysis of Capital Budget

This section analyses the planned capital expenditure Budget for the 2011/12 year and the sources of funding for the capital Budget.

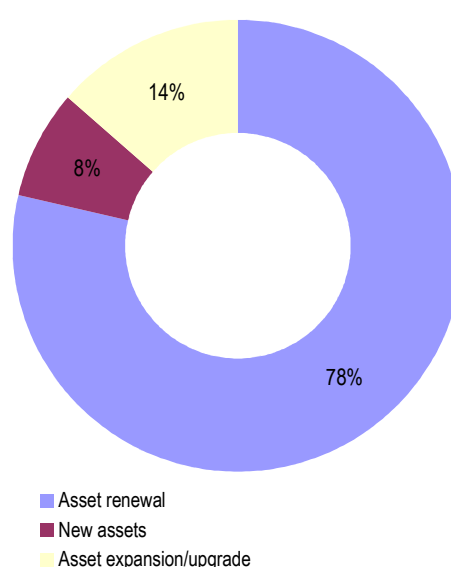
### 6.1 Capital works

Capital Works Areas	Ref	Forecast		Variance
		Actual 2010/11 \$'000	Budget 2011/12 \$'000	
<b>Works carried forward</b>				
Roads	6.1.1	354	213	(141)
Drains	6.1.1	42	409	367
Open space	6.1.1	448	188	(260)
Buildings	6.1.1	1,348	53	(1,295)
Plant, equipment and other	6.1.1	14	298	284
Other	6.1.1	0	0	0
<b>Total works carried forward</b>		<b>2,206</b>	<b>1,161</b>	<b>(1,045)</b>
<b>New works</b>				
Roads	6.1.2	2,907	5,516	2,609
Drains	6.1.3	62	880	818
Open space	6.1.4	257	23	(234)
Buildings	6.1.5	1,658	946	(712)
Plant, equipment and other	6.1.6	653	801	148
Net Carry Over		0	(1,118)	(135)
<b>Total new works</b>		<b>5,537</b>	<b>7,048</b>	<b>1,511</b>
<b>Total capital works</b>		<b>7,743</b>	<b>8,209</b>	<b>466</b>
<b>Represented by:</b>				
Asset renewal	6.1.7	2,689	7,331	4,642
New assets	6.1.7	2,379	733	(1,646)
Asset expansion/upgrade	6.1.7	2,675	1,263	(1,412)
Net Carry Over		0	(1,118)	(1,118)
<b>Total capital works</b>		<b>7,743</b>	<b>8,209</b>	<b>466</b>

**Budgeted new capital works 2011/12**



**Budgeted total capital works 2011/12**



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

#### **6.1.1 Carried forward works (\$1.16 million)**

At the end of each financial year there are projects which are either incomplete or not commenced due to planning issues, weather delays, extended consultation etc. For the 2010/11 year it is forecast that \$1.16 million of capital works will be incomplete and be carried forward into the 2011/12 year. The more significant projects include drainage and storm damage restoration works.

#### **6.1.2 Roads (\$5.52 million)**

Roads includes local roads, car parks, footpaths, bike paths, bridges and culverts, declared main roads, traffic devices, street lighting and traffic signals.

For the 2011/12 year, \$5.52 million will be expended on road projects. This includes \$3.2 million storm damage restoration work. Other more significant projects include road resealing program (\$0.57 million), resheeting (\$0.43 million), a number of Kerb and channel replacements and Harkins Road Bridge.

#### **6.1.3 Drains (\$0.88 million)**

Drains includes drains in road reserves, retarding basins and waterways.

For the 2011/12 year, \$0.88 million will be expended on drainage projects. The most significant projects are \$0.35 million to be spent in both Chiltern and Beechworth for storm damage drainage restoration work.

#### **6.1.4 Open space (\$0.02 million)**

Open space includes parks, playing surfaces, streetscapes, playground equipment, irrigation systems, trees and public art.

For the 2011/12 year, \$0.02 million will be expended on open space projects which is all to be spent on tree planting across all towns within the shire.

#### **6.1.5 Buildings (\$0.95 million)**

Buildings include community facilities, municipal offices, sports facilities and pavilions.

For the 2011/12 year, \$0.95 million will be expended on building projects. The most significant of amount within this asset class is \$0.3 million to be spent on municipal office designs with the balance being many small amounts spent on a number of buildings.

#### **6.1.6 Plant, equipment and other (\$0.80 million)**

Plant, equipment and other includes information technology, motor vehicles and plant and library product purchases.

For the 2011/12 year, \$0.80 million will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant (\$0.39 million) and vehicle fleet (\$0.22 million), upgrade and replacement of information technology (\$0.12 million) and playground equipment replacement (\$0.03 million).

#### **6.1.7 Asset renewal (\$7.33 million), new assets (\$0.73 million), and expansion/upgrade (\$1.26 million)**

A distinction is made between expenditure on new assets, expenditure on asset renewal and expansion/upgrade. Expenditure on asset renewal is expenditure on an existing asset, which improves the service potential or the life of the asset. Expenditure on new assets does not have any element of expansion/upgrade of existing assets but will result in an additional burden for future operation, maintenance and capital renewal.

As can be seen by the graphs on the previous page, significant capital works resources and funds are being directed towards asset renewal with 78% of the total capital works budget for 2011/12 being spent on asset renewal.

## 7. Analysis of Budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2010/11 and 2011/12. It also considers a number of key performance indicators.

### 7.1 Budgeted balance sheet

	Ref	Forecast Actual 2010/11 \$'000	Budget 2011/12 \$'000	Variance \$'000
<b>Current assets</b>	7.1.1			
Cash and cash equivalents		7,495	5,965	(1,531)
Trade and other receivables		1,121	1,330	209
Other assets		649	672	23
<b>Total current assets</b>		<b>9,265</b>	<b>7,967</b>	<b>(1,299)</b>
<b>Non-current assets</b>	7.1.1			
Trade and other receivables		30	35	5
Intangible Assets		240	80	(160)
Property, infrastructure, plant and equipment		175,348	178,937	3,589
<b>Total non-current assets</b>		<b>175,618</b>	<b>179,052</b>	<b>3,434</b>
<b>Total Assets</b>		<b>184,884</b>	<b>187,019</b>	<b>2,135</b>
<b>Current liabilities</b>	7.1.2			
Trade and other payables		2,960	3,166	(206)
Interest-bearing loans and borrowings		480	556	(76)
Trust Funds & Deposits		320	339	0
Provisions		1,295	1,373	(78)
<b>Total current liabilities</b>		<b>5,055</b>	<b>5,434</b>	<b>(360)</b>
<b>Non-current liabilities</b>	7.1.2			
Interest-bearing loans and borrowings		1,466	1,656	(190)
Provisions		1,130	1,260	(130)
<b>Total non-current liabilities</b>		<b>2,596</b>	<b>2,916</b>	<b>(320)</b>
<b>Total Liabilities</b>		<b>7,651</b>	<b>8,350</b>	<b>(680)</b>
<b>Net assets</b>	7.1.3	<b>177,233</b>	<b>178,669</b>	<b>1,455</b>
<b>Equity</b>	7.1.4			
Accumulated surplus		78,848	79,948	1,100
Asset revaluation reserve		96,961	97,961	1,000
Other reserves		1,424	759	(665)
<b>Total equity</b>		<b>177,233</b>	<b>178,668</b>	<b>1,435</b>

Source: Appendix A

#### 7.1.1 Current Assets (\$1.30 million decrease) and Non-Current Assets (\$3.43 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and the value of investments in deposits or liquid investments with short term maturities. The value of these assets is projected to decrease by \$1.53 compared to the prior year. This is mainly due to high levels of capital works spend planned in 2011/12 including \$3.2 million for storm restoration work of which \$1.6 million has already been received and is included in the 2010/11 balance of cash and cash equivalents.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are not expected to change significantly in the Budget. Long term debtors (non current) relating to loans to community organisations are expected to remain unchanged in accordance with agreed repayment terms and new agreements being entered into.

Other assets includes items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council's services and other revenues due to be received in the next 12 months. The value of these other assets is projected to remain unchanged.

Intangible Assets is the remaining capitalised valued of the Buller Gas lease and reduces annually in accordance with the associated amortisation schedule.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, plant, vehicles, equipment, etc which has been built up by the Council over many years. The increase in this balance is attributable to the net result of the 2011/12 capital works program plus expected 2010/11 carryovers (\$8.21 million), plus Asset Revaluations for the year (\$1.0 million) less depreciation of assets (\$5.21 million) and the Written Down Value of assets disposed of during the year (\$0.41 million).

### 7.1.2 Current Liabilities (\$0.36 million increase) and Non Current Liabilities (\$0.32 million increase)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to increase slightly over 2010/11 levels.

Provisions include accrued long service leave, annual leave and rostered days off owing to employees. These employee entitlements are expected to increase marginally due to the influence of salary movements in line with Collective Agreement outcomes which are in turn offset by sustained management focus in getting outstanding leave entitlement hours down to acceptable levels.

The net impact of 2011/12 loan principal repayments and new loans budgeted to be taken up increases Interest-bearing loans and borrowings by \$0.27 million.

### 7.1.3 Working Capital (\$1.68 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 2011 \$'000	Budget 2012 \$'000	Variance \$'000
<b>Current assets</b>	9,265	7,967	(1,299)
<b>Current liabilities</b>	5,055	5,434	(379)
<b>Working capital</b>	<b>4,210</b>	<b>2,533</b>	<b>(1,678)</b>

### 7.1.4 Equity (\$1.43 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.

During the year an amount of \$0.16 million (net) is budgeted to be transferred from accumulated surplus to other reserves. This reflects funds set aside to reserves to partly fund future capital works. This is a transfer between equity balances only and does not impact on the total balance of equity.

## 7.2 Key assumptions

In preparing the Budget Balance Sheet for the year ending 30 June 2012 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 2011/12 year.
- Trade creditors to be based on total capital and operating expenditure less written down value of assets sold, depreciation and employee costs. Payment cycle is 30 days.
- Other debtors and creditors to remain consistent with 2010/11 levels.
- Employee entitlements to be increased by the Collective Agreement outcome offset by the impact of more active management of leave entitlements of staff.
- Repayment of loan principal to be \$0.48 million.
- Net capital expenditure to be \$9.32 million including \$1.16 million of 2010/11 carry forward projects.

## 8. Strategic Resources Plan and key financial indicators

This section considers the long term financial projections of the Council. The Act requires a Strategic Resources Plan to be prepared covering both financial and non-financial resources, and including key financial indicators for at least the next four financial years, to support the Council Plan.

### 8.1 Plan development

Council has prepared a Strategic Resources Plan (SRP) for the four years 2011/12 to 2014/15 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 service levels
- Maintain a break-even operating result over the SRP horizon
- Maintain a capital expenditure program of at least \$6 million per year
- Achieve a balanced Budget on a cash basis.

In preparing the SRP, the 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.

In the absence of a Long Term Financial Plan (LTFP - see Section 10.2), this SRP has been developed based on a number of still fluid assumptions. With the LTFP scheduled for completion early in 2012, future SRPs will be based on a more robust reference point.

### 8.2 Financial Resources

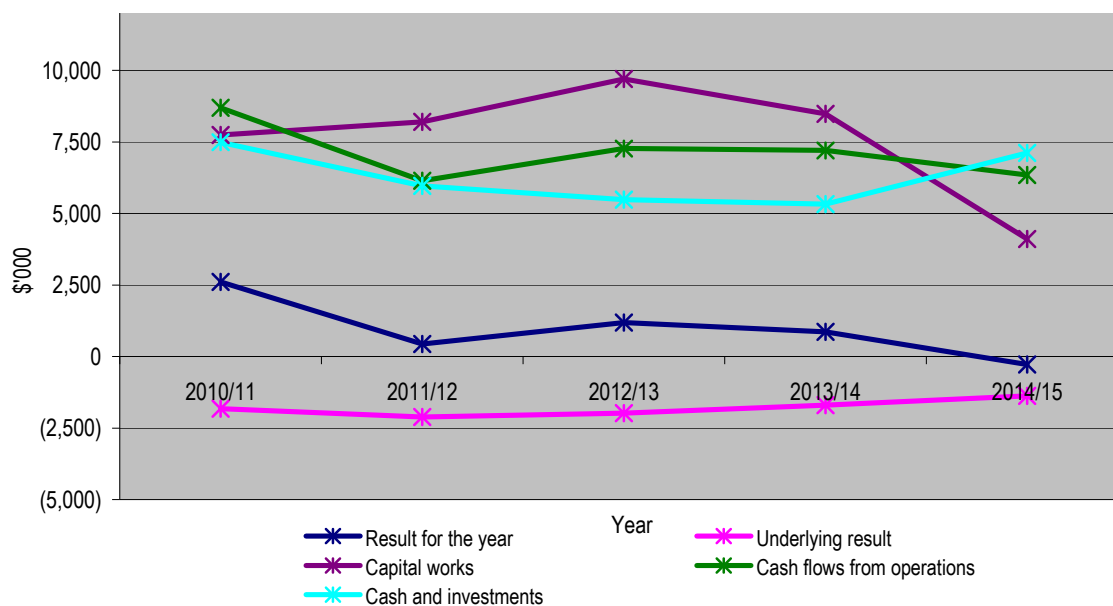
The following table summarises the key financial results for the next four years as set out in the SRP for years 2011/12 to 2014/15. Appendix A includes a more detailed analysis of the financial resources to be used over the four-year period.

Indicator	Forecast	Budget	Strategic Resources Plan			Trend
	Actual		Projections			
	2010/11	2011/12	2012/13	2013/14	2014/15	+/-
	\$'000	\$'000	\$'000	\$'000	\$'000	
Result for the year	2,610	435	1,187	857	(282)	-
Underlying result	(1,823)	(2,113)	(1,979)	(1,697)	(1,378)	+
Cash and investments	7,495	5,965	5,477	5,320	7,106	o
Cash flow from operations	8,692	6,141	7,268	7,205	6,341	o
Capital works	7,743	8,209	9,701	8,486	4,109	-

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 reduce in the first three years of the SRP and then increase in the last year of the SRP. While the Underlying Result is in deficit throughout the SRP, the trend is very positive as it progressively tracks towards breakeven.
- **Rating strategy (section 9)** – Rate increases are forecast over the four years at an average of 6%. Indigo shire remains below the average rates per assessment for the Victorian State category for small shires.
- **Service delivery strategy (section 10)** – Service levels have been maintained throughout the four-year period. An operating surplus is projected throughout the SRP timeframe except for the last year of the SRP horizon when the operating result becomes a small deficit of \$0.28 million.
- **Borrowing strategy (section 10)** – Borrowings are forecast to increase from \$2.21 million in 2011/12 to \$5.47 million in 2014/15. This includes new borrowings of \$0.75 million in 2011/12 and \$2.0 million in both 2012/13 and 2013/14 with no borrowings planned for 2014/15.
- **Infrastructure strategy (section 10)** - Capital expenditure over the four-year period will total \$32.29 million at an average of \$8.07 million.

### 8.3 Key financial indicators

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

Indicator	Notes	Forecast	Budget	Strategic Resources Plan			Trend
		Actual		Projections			
		2010/11	2011/12	2012/13	2013/14	2014/15	+/-
<b>Financial performance</b>							
Underlying result/Underlying rev	1	(7.9%)	(9.3%)	(8.3%)	(6.7%)	(5.1%)	o
Operating expenses/Assessment		3,130	3,076	3,189	3,286	3,364	+
Rate revenue/Underlying revenue	2	45.7%	49.5%	49.7%	49.9%	50.1%	o
Rate revenue/Assessment		1,316	1,400	1,475	1,537	1,603	+
Debt servicing/Total revenue		0.46%	0.64%	0.95%	1.71%	1.74%	-
Operating Grants/Total revenue		26.7%	25.7%	25.6%	25.3%	25.2%	o
Fees and charges/Total revenue		5.6%	6.0%	6.0%	6.0%	6.0%	o
<b>Financial position</b>							
Indebtedness/Rate revenue	3	73.2%	73.7%	90.3%	94.9%	85.8%	-
Underlying result/Total assets		(1.0%)	(1.1%)	(1.0%)	(0.9%)	(0.7%)	o
Net realisable assets/Assessment		1,168	985	891	871	1,072	-
Current assets/Current liabilities	4	183.3%	146.6%	132.1%	126.5%	149.9%	-
Total liabilities/Assessment		637	672	674	689	715	o
<b>Capital expenditure</b>							
Capital works		7,743	8,209	9,701	8,486	4,109	o
- Asset renewal		2,689	7,331	3,537	4,070	4,006	o
- New assets		2,379	733	2,382	2,481	392	-
- Asset expansion/upgrade		2,675	1,263	3,916	2,058	120	+
Cash op act/Net capital outlays	5	124.0%	78.8%	81.0%	86.8%	182.3%	+
Capital works/Rate revenue		74.1%	72.5%	80.8%	66.7%	30.5%	o
Asset renewal/Total depreciation	6	53.8%	140.7%	65.3%	72.2%	68.3%	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 Underlying operating result** – A steady result in financial performance expected over the period, although continued losses means reliance on capital and non-recurring grants..

**2 Rate revenue/Underlying revenue** - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will maintain reliance on rate revenue compared to all other revenue sources.

**3 Indebtedness/Rate revenue** - Trend indicates Council's increasing reliance on debt against its annual rate revenue which reflects taking up new levels of long-term debt.

**4 Current Assets/Current Liabilities** – Working capital is forecast to decrease over the period reflecting a rundown in cash reserves to fund the capital program.

**5 Cash from Operating Activity/Net Capital outlays** – The trend indicates that Council expects to be able to service its capital works program expenses towards the end of the SRP timeframe.

**6 Asset renewal/Total depreciation** - 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.

## 9. Rating strategy

This section considers the Council's rating strategy including strategy development and assumptions underlying the current year rate increase and rating structure.

### 9.1 Strategy development

Over the last few years, council have undertaken several reviews of the Council Rating Strategy in accordance with the Council Plan. Under Objective 3.1 Optimise our Financial Sustainability, the development of a fair and equitable rating policy was seen by Council as a major priority for 2010/2011. Following an extensive review process and an agreed community consultation phase, a draft policy was considered by Council as recently as April 2011. Council resolved that the Draft Rating Strategy be referred to the Finance Committee and that the Draft Rating Strategy return to Council for adoption at a later date. The 2011/12 Budget will be predicated on the current rating differentials including agreed changes at recent Council meetings.

At the April 2011 Council meeting, Council agreed to amend both the definition and differential percentage applicable to the Residential 2 category and this new definition and differential percentage will apply for the 2011/12 Budget and financial year.

Historically, rates and charges have made up approximately one third of Indigo Shires total revenue. In developing the Strategic Resources Plan (SRP), rates and charges are taking an increasing importance as a source of revenue as they consistently make up around 40% of total revenue over the four year SRP horizon. The main drivers for this change are the loss of external contracts in recent years and expected reductions in capital grant funding from state and federal sources. Planning for future rate increases has therefore been an important component of the Strategic Resources Planning process.

Council is also mindful of the importance of maintaining a balance of rate revenue as a funding source with community sensitivity to rate increases. Additionally, the bi-annual general property revaluations will impact rates for most properties – some rates will increase as a result of the property revaluation process and other rates decrease. More details on the impact of property revaluations is covered in section 9.4.

To ensure that deliberations about future rate increases have been made on an informed basis, comparisons of rate levels were made between Council and other similar sized Councils and with surrounding shires.

Indicator -	2009/10	2010/11	2011/12
Rate Revenue as a % of Total Revenue	32%	48%	50%
Average Rates Paid per capita	\$642	\$774	\$710
Average Rates Paid per Assessment	\$1,229	\$1,306	\$1,400

Source: MAV Local Government Rate Survey and ISC Draft 2011/12 budget

While rate revenue accounted for only 32% of Indigo Shire's total revenue in the 2009/10, this percentage has increased progressively during 2010/11 and also in the 2011/12 Budget. The main drivers for this change are the loss of external works contracts (Falls Creek and East Gippsland Waste) and lower levels of capital grant funding.

For 2010/11, the average rates per assessment for Indigo Shire residents was below the average for small shire councils, the majority of surrounding shires and the overall state average. We expect this to remain unchanged in 2011/12.

## 9.2 Current year rate increase

It is predicted that the 2011/12 operating position will be impacted by material & services costs, higher utility costs, wages growth, reductions in government funding and higher levels of depreciation. It will therefore be necessary to achieve future revenue growth while containing costs in order to deliver the financial objectives as set out in the Strategic Resources Plan.

In order to achieve these objectives while maintaining service levels and the capital expenditure program, general rates will increase by 6.00% in 2011/12 raising a total rate of \$11.32 million, including \$0.014 million generated from supplementary rates. The following table shows future proposed rate increases and total rates to be raised as set out in the Strategic Resources Plan to support the delivery of the Council Plan objectives.

Year	Rate Increase %	Total Rates Raised \$'000
2010/11	5.75	10,446
2011/12	6.00	11,324
2012/13	6.00	12,003
2013/14	6.00	12,723
2014/15	6.00	13,487

## 9.3 Rating structure

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

- Property Rates, which reflect capacity to pay
- User pays component to reflect usage of services provided by Council. Details of these Fees & Charges are set out in Appendix E.

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

Property Rates are further broken down into a fixed component comprising the Municipal Charge and waste collection and management charges and a variable component which is based on a cents in the Dollar rate levied against the Capital Improved Value (CIV) of each property. Further information on cents/\$CIV is contained within Appendix B – Statutory Disclosures.

Council makes a further distinction within the property value component of rates based on the purpose for which the property is used, that is, whether the property is used for residential, rural or business purposes.

The existing rating structure comprises six differential rates. These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Act.

While Council has deferred the adoption of the Draft Rating Strategy, Council has amend both the definition and differential percentage applicable to the Residential 2 category and this new definition and differential percentage will apply for the 2011/12 Budget and financial year.

The following table summarises the rate differential and the Cents/\$CIV to be made for the 2011/12 year for each differential category. A more detailed analysis of the rates to be raised is contained in Appendix B 'Statutory Disclosures'.

<b>Rate type</b>	<b>Rate Differential</b>	<b>2010/11 Cents/\$CIV</b>	<b>2011/12 Cents/\$CIV</b>
Residential	100%	0.2892	<b>0.3065</b>
Residential 2	120%	0.3904	<b>0.3678</b>
Residential Vacant	200%	0.5783	<b>0.6130</b>
Rural 1	75%	0.2169	<b>0.2299</b>
Rural 2	90%	0.2602	<b>0.2759</b>
Commercial / Industrial	135%	0.3904	<b>0.4138</b>

*Note: Residential 2 Rate Differential was 135% in 2010/11*

#### **9.4 General revaluation of properties**

Property revaluations are conducted every two years.

There has been no property valuation conducted over the last 12 months with the last revaluation dated as January 2010. The property valuations reach in January 2010 are applicable for the 2011/12 budget.

The next property revaluation will be dated January 2012 and new valuations will become effective for the 2012/13 Budget.

## 10. Other strategies

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

### 10.1 Borrowings

In developing the Strategic Resources Plan (SRP), borrowings was identified as an important funding source for capital works programs. In the past, Council has borrowed strongly to finance large infrastructure projects and more recently has been in a phase of debt reduction. 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 robust capital works programs. With Council cash and cash equivalents forecast to be at lower levels during 2010/11, it was necessary to take out a new loan during 2010/11 with additional loans being forecast in the SRP over the next three years.

One of Council's Key Strategic Activities (see Appendix D) is the development of a 10 year Long Term Financial Plan (LTFP) by early 2012. In order to provide management with guidelines in developing that LTFP, Council adopted a formal Borrowing Policy at the April 2010. The adopted policy recognises the role of borrowings as a legitimate source of funding in appropriate circumstances.

Note that to comply with Accounting Standards, Indigo Shire's debt levels indicated below include the capitalized value of the balance of a 10 year lease agreement for Buller Gas and the capitalized value of the balance of all Finance Leases.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2010/11	647	625	137	1,946
2011/12	747	479	149	2,213
2012/13	2000	567	227	4,706
2013/14	2000	630	436	6,076
2014/15	0	607	468	5,469

The balance of borrowings at 30 June each year is made up of the previous year's balance, plus new borrowings, less principal paid. Additionally, the balance of borrowings at 30 June 2013 is also increased by an additional \$1.06 million being the capitalised value of the renewed Buller Gas lease referred to above for an additional 10 years.

New borrowings of \$0.747 million during 2011/12 will be used to fund storm water drainage works in Beechworth and Chiltern and Municipal office design work.

New borrowings of \$2.0 million (subject to Council approval) in 2012/13 will be used to fund parts of community facilities in Barnawartha, rail trail network expansion and construction of the new Municipal offices.

New borrowings of \$2.0 million (subject to Council approval) in 2013/14 will be used to fund parts of the landfill rehabilitation program, development of the new Beechworth transfer station and the completion of the new Municipal offices.

No new borrowings are forecast for 2014/15 at this stage.

Borrowing levels over the SRP horizon are likely to alter as the LTFP is developed and finalized in the early part of 2012 as more detailed strategies for infrastructure and service delivery are developed and included as part of the LTFP.

## 10.2 Financial planning

One of the Key Strategic Activities to Growing Our Economic Prosperity (see Section 2.3) is to prepare and adopt a Long Term Financial Plan (LTFP) by early 2012. The LTFP has a 10 year outlook and will consider and quantify the financial impact of matters such as:

- Infrastructure Strategy (as covered in the next section 10.3)
- Various shire-wide service delivery strategies such as youth strategies, economic development, fire prevention, land use, tourism, waste, bike paths, roadside management, etc
- A number of governance and internal strategies such as rating, borrowings, office accommodation, information technology etc
- Various external factors such as State and Federal Government Acts and regulations, risk management advice, Vic Roads strategies, Environmental Protection Authority, regional waste management organisations, medium and long term external economic forecasts etc
- The current Council Plan
- Input from Councillors and Council's senior Council managers
- Community feedback and consultation.

Once complete, the LTFP will provide a reliable and credible reference point on which to base the development of future Strategic Resources Plans (SRPs) which have a medium term focus over the first four years of the LTFP.

## 10.3 Infrastructure

This year will see significant expenditure on restoration of flood damaged infrastructure across the Shire. In the order of \$3.3 million is expected to be added to Council's normal capital works delivery to remedy the impacts on infrastructure of 3 major storm events.

On the back of an adopted Infrastructure Strategy and policy, associated Asset Management Plans will continue to be developed and adopted over the next 18 months. These Asset Management Plans will confirm the capital expenditure requirements of the Council by asset class for the next 10 years. This will be a key input into future annual Strategic Resources Plans.

Projects advised in previous SRP's remain noted in the Shire's capital database for future appraisal relative to other Shire needs and priorities.

Currently the SRP makes no account of the following, which will need to be taken into account when more information is available:

- An updating of the current Budget for the council offices project to reflect what will be provided where and when for what cost.
- The need to update the scope of all projects in the capital database project and the associated need to update estimates.
- The best use of limited capital expenditure being spent on targeted asset classes.

Reflecting the fact that greater than 50% of the Shire's assets relate to roads, the SRPs for the next four years have been updated to provide for the following:

- Greater emphasis on urban drainage.
- Improving pedestrian access and footpath replacement
- Continued resealing of the road network and gravel resheeting maintenance of unsealed roads
- Operational needs of plant replacement and fleet
- Maintenance of our link roads to service the Shire industry
- An increasing emphasis on asset renewal.

With the completion and introduction of a Capital Works Policy and Priority Filter, existing capital works proposals are being reviewed, reprioritized and considered along with existing asset renewal needs as defined by asset condition assessments and the Molony Asset management model. This year there has been a greater use of asset condition information to identify what work and projects need to be done. In future years and beyond, the Strategic Resources Plans will increasingly reflect resources being allocated on a priority basis aimed at maintaining existing shire assets ahead of new projects.

Data suggests that over the next eight years Council needs to increase its capital spend on renewing assets from \$2.5 million per year of renewal expenditure to \$4.7 million per year of renewal expenditure if it wants to maintain current standards of service. Hence the public can expect over time a smaller percentage of total capital expenditure on new projects unless the community is willing to accept higher charges reflecting the cost of service delivery.

#### **10.4 Service delivery**

The key objectives in Council's Strategic Resources Plan (referred to in Section 8), which directly impact the future service delivery strategy, are to maintain existing service levels and to achieve a desired operating result over the SRP horizon. With this key objective in mind, a number of internal and external influences have been identified which will have a significant impact on the scope and level of services to be provided over the next four years.

##### **Transfer Station**

Waste tipping charges associated with the disposal of waste to Albury Landfill have increased and have contributed to the increase in the waste disposal fees at the Transfer Stations.

##### **Residential Kerbside Garbage Collection**

Waste tipping charges associated with the disposal of residential garbage to Albury Landfill have increased and have contributed to the increase in the domestic waste collection charge.

##### **Buller Gas**

The success of this revenue-generating project has been and remains exposed to the level of gas sales which is a function of resort use and alternating energy prices. The extent of profit generation serves to offset costs and other project funding requirements in the Shire. A decision on whether to renew this contract for 10 years will need to be made in December 2012.

##### **East Gippsland Waste Project**

This revenue-generating project, like Buller Gas, helps offset other Shire costs and other project costs. This project was taken back in house by East Gippsland Council and from July of 2011 onwards will not be a source of revenue for Indigo Shire.

##### **Valuation Services**

The Council is required to revalue all properties within the municipality every two years. The last general revaluation was carried out as at 1 January 2010 effective for the 2010/11 year. The next general valuation is due in January 2012 with new valuations being effective for the 2012/12 budget year. An allowance of \$0.01 million has been made in the 2011/12 Budget to that revaluation process.

##### **Community Care Services**

Council has a strong commitment to supporting the community through a variety of Home Care programs. These include General Home Care, Personal Care, Respite Care and Meals. The 2011/12 Budget provides the resources to meet the needs of recipients and to ensure valuable care services are maintained.

##### **Community Strengthening**

Council will continue to deliver a broad-ranging Community Strengthening Project across the shire. The three-year Project, which commenced in the 2009/10 year, will deliver Community Plans for 12 towns and districts and will be completed in the 2011/12 year. The project is funded primarily through significant State Government grants, and includes government support for community building in areas of the shire affected by the February 2009 Bushfires.

**Statutory and Strategic Planning**

The statutory and strategic planning units deliver services to manage appropriate land use across the shire and to balance applicant aspirations with protection of agricultural, environmental, and urban development values and opportunities. The importance of these services is reflected in the Budget allocations.

## 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 Standard Statements	53
B	Statutory disclosures	60
C	Capital works program	65
D	Key strategic activities	70
E	Fees and charges schedule	73

## **Appendix A**

### **Budgeted standard statements**

This appendix presents information in regard to the Budgeted Standard Statements. The budget information for the years 2011/12 to 2014/15 has been extracted from the Strategic Resource Plan.

At the end of each financial year Council is required to report back to the community a comparison of actual financial results against these Budgeted Standard Statements and provide an explanation of significant variances. The Standard Statements together with the Performance Statement provide a clear, concise and understandable report of Council's activities for the year from both a financial and non-financial perspective particularly for those users who do not have a financial background.

The appendix includes the following budgeted information:

- Budgeted Standard Income Statement
- Budgeted Standard Balance Sheet
- Budgeted Standard Cash Flow Statement
- Budgeted Standard Capital Works Statement
- Budgeted Statement of Investment Reserves.

## Budgeted Standard Income Statement

For the four years ending 30 June 2015

	Forecast	<b>Budget</b>	Strategic Resource Plan		
	Actual		Projections		
	2010/11	2011/12	2012/13	2013/14	2014/15
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>					
Rates and charges	10,446	<b>11,324</b>	12,003	12,723	13,487
Statutory fees and fines	705	<b>726</b>	770	816	865
User fees	595	<b>640</b>	679	719	763
Contributions - cash	341	<b>341</b>	358	376	395
Grants – operating	6,136	<b>5,858</b>	6,151	6,459	6,782
Net gain on disposal of property, infrastructure, plant and equipment	179	<b>(106)</b>	(173)	5	10
Other income	4,613	<b>3,994</b>	4,193	4,403	4,623
Total income before capital grants and non-monetary contributions	23,014	<b>22,777</b>	23,981	25,502	26,924
<b>Expenses</b>					
Employee benefits	9,496	<b>9,642</b>	10,028	10,429	10,846
Materials and services	6,739	<b>6,532</b>	6,793	7,065	7,348
Bad and doubtful debts	0	<b>0</b>	0	0	0
Depreciation and amortisation	5,002	<b>5,212</b>	5,421	5,637	5,863
Finance costs	106	<b>147</b>	227	436	468
Other expenses	3,495	<b>3,358</b>	3,492	3,632	3,777
Total expenses	24,838	<b>24,890</b>	25,961	27,199	28,302
<b>Net (deficit) before capital grants and non-monetary contributions</b>	(1,823)	<b>(2,113)</b>	(1,979)	(1,697)	(1,378)
Grants – capital	3,962	<b>2,463</b>	2,979	2,437	975
Developer Contributions	471	<b>85</b>	187	117	121
<b>Surplus (deficit) for the year</b>	2,610	<b>435</b>	1,187	857	(282)
<b>Other comprehensive income</b>					
Other	0	<b>0</b>	0	0	0
<b>Total comprehensive income</b>	2,610	<b>435</b>	1,187	857	(282)

## Budgeted Standard Balance Sheet

For the four years ending 30 June 2015

	Forecast	<b>Budget</b>	Strategic Resource Plan		
	Actual		Projections		
	2010/11	2011/12	2012/13	2013/14	2014/15
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current assets</b>					
Cash and cash equivalents	7,495	<b>5,965</b>	5,477	5,320	7,106
Trade and other receivables	1,121	<b>1,330</b>	1,075	1,173	1,190
Other assets	649	<b>672</b>	698	714	721
Total current assets	9,265	<b>7,967</b>	7,250	7,207	9,017
<b>Non-current assets</b>					
Trade and other receivables	30	<b>35</b>	30	30	30
Intangible Assets	240	<b>80</b>	900	810	720
Property, infrastructure, plant and equipment	175,348	178,937	183,509	186,743	185,239
Total non-current assets	175,618	<b>179,052</b>	184,439	187,583	185,989
Total assets	184,884	<b>187,019</b>	191,689	194,790	195,007
<b>Current liabilities</b>					
Trade and other payables	2,960	<b>3,166</b>	3,043	3,168	3,321
Interest-bearing loans and borrowings	480	<b>556</b>	630	607	656
Trust Funds & Deposits	320	<b>339</b>	360	381	404
Provisions	1,295	<b>1,373</b>	1,455	1,542	1,635
Total current liabilities	5,055	<b>5,434</b>	5,488	5,698	6,016
<b>Non-current liabilities</b>					
Interest-bearing loans and borrowings	1,466	<b>1,656</b>	4,076	5,469	4,813
Provisions	1,130	<b>1,260</b>	1,271	912	748
Total non-current liabilities	2,596	<b>2,916</b>	5,347	6,381	5,561
Total liabilities	7,651	<b>8,350</b>	10,834	12,079	11,576
Net assets	177,233	<b>178,668</b>	180,855	182,711	183,430
<b>Equity</b>					
Accumulated surplus	78,848	<b>79,948</b>	81,047	81,839	81,494
Asset revaluation reserve	96,961	<b>97,961</b>	98,961	99,961	100,961
Other reserves	1,424	<b>759</b>	847	911	975
Total equity	177,233	<b>178,668</b>	180,855	182,711	183,430

## Budgeted Standard Cash Flow Statement

For the four years ending 30 June 2015

	Forecast	<b>Budget</b>	Strategic Resource Plan		
	Actual		Projections		
	2010/11	2011/12	2012/13	2013/14	2014/15
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows	Inflows	Inflows	Inflows	Inflows
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
<b>Cash flows from operating activities</b>					
<i>Receipts</i>					
Rates and charges	10,396	<b>11,274</b>	11,953	12,673	13,437
Grants & Contributions - operating	6,476	<b>6,199</b>	6,509	6,835	7,177
Grants & contributions - capital	4,433	<b>2,548</b>	3,166	2,554	1,096
Interest	231	<b>219</b>	200	150	150
User fees	595	<b>640</b>	679	719	763
Statutory fees and fines	705	<b>726</b>	770	816	865
Other revenue	4,723	<b>4,116</b>	4,352	4,629	4,868
	<u>27,559</u>	<u><b>25,723</b></u>	<u>27,629</u>	<u>28,377</u>	<u>28,355</u>
<i>Payments</i>					
Employee benefits	(9,596)	<b>(9,742)</b>	(10,128)	(10,529)	(10,946)
Materials and consumables	(2,508)	<b>(2,967)</b>	(3,086)	(3,209)	(3,338)
External contracts	(3,268)	<b>(3,515)</b>	(3,655)	(3,802)	(3,954)
Utilities	(528)	<b>(594)</b>	(618)	(643)	(669)
Other expenses	(2,967)	<b>(2,764)</b>	(2,874)	(2,989)	(3,109)
	<u>(18,867)</u>	<u><b>(19,582)</b></u>	<u>(20,361)</u>	<u>(21,172)</u>	<u>(22,014)</u>
Net cash provided by operating activities	8,692	<b>6,141</b>	7,268	7,205	6,341
<b>Cash flows from investing activities</b>					
Proceeds from sales of property, plant and equipment	722	<b>407</b>	719	180	620
Repayment of loans and advances	10	<b>10</b>	10	10	10
Deposits	0	<b>0</b>	0	0	0
Payments for property, plant and equipment	(7,743)	<b>(8,209)</b>	(9,701)	(8,486)	(4,109)
Net cash used in investing activities	<u>(7,011)</u>	<u><b>(7,792)</b></u>	<u>(8,972)</u>	<u>(8,296)</u>	<u>(3,479)</u>
<b>Cash flows from financing activities</b>					
Finance costs	(106)	<b>(147)</b>	(227)	(436)	(468)
Proceeds from borrowings	647	<b>747</b>	2,000	2,000	0
Repayment of borrowings	(625)	<b>(480)</b>	(557)	(630)	(607)
Net cash provided by (used in) financing activities	<u>(84)</u>	<u><b>120</b></u>	<u>1,216</u>	<u>934</u>	<u>(1,075)</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	1,597	<b>(1,531)</b>	(488)	(157)	1,787
Cash and cash equivalents at beg of year	5,898	<b>7,495</b>	5,965	5,477	5,320
<b>Cash and cash equivalents at end of year</b>	<u>7,495</u>	<u><b>5,965</b></u>	<u>5,477</u>	<u>5,320</u>	<u>7,106</u>

## Budgeted Standard Capital Works Statement

For the four years ending 30 June 2015

	Forecast	<b>Budget</b>	Strategic Resource Plan		
	Actual		Projections		
	2010/11	2011/12	2012/13	2013/14	2014/15
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Capital works areas</b>					
Roads	3,261	<b>5,729</b>	3,850	4,028	2,768
Drains	104	<b>1,289</b>	903	205	251
Open space	705	<b>211</b>	0	0	0
Land & Buildings	3,006	<b>999</b>	4,334	3,582	672
Plant, equipment and other	667	<b>1,099</b>	748	794	827
Carryover to following Year	0	<b>(1,118)</b>	(135)	(123)	(409)
<b>Total capital works</b>	<b>7,743</b>	<b>8,209</b>	<b>9,701</b>	<b>8,486</b>	<b>4,109</b>
<b>Represented by:</b>					
Asset renewal	2,689	<b>7,331</b>	3,537	4,070	4,006
New assets	2,379	<b>733</b>	2,382	2,481	392
Asset expansion/upgrade	2,675	<b>1,263</b>	3,916	2,058	120
Carryover to following Year	0	<b>(1,118)</b>	(135)	(123)	(409)
<b>Total capital works</b>	<b>7,743</b>	<b>8,209</b>	<b>9,701</b>	<b>8,486</b>	<b>4,109</b>

Note: The planned capital works program of \$9.32 million includes an estimated \$1.16 million in carry over capital works from the 2010/11 budget. See Section 6 – Analysis of Capital Budget for more detail.

## Reconciliation of net movement in property, plant and equipment

	Forecast	<b>Budget</b>	Strategic Resource Plan		
	Actual		Projections		
	2010/11	2011/12	2012/13	2013/14	2014/15
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total capital works</b>	<b>7,743</b>	<b>8,209</b>	<b>9,701</b>	<b>8,486</b>	<b>4,109</b>
Asset revaluation increment	1,000	<b>1,000</b>	1,000	1,000	1,000
Depreciation and amortisation	(5,002)	<b>(5,212)</b>	(5,421)	(5,637)	(5,863)
Written down value of assets sold	(710)	<b>(408)</b>	(708)	(615)	(750)
Granted assets	0	<b>0</b>	0	0	0
Recognition of previously unrecognised assets	878	<b>0</b>	0	0	0
<b>Net movement in property, plant and equipment</b>	<b>3,909</b>	<b>3,589</b>	<b>4,572</b>	<b>3,234</b>	<b>(1,504)</b>

## Budgeted Statement of Investment Reserves

For the four years ending 30 June 2015

	Forecast	<b>Budget</b>	Strategic Resource Plan		
	Actual		Projections		
	2010/11	<b>2011/12</b>	2012/13	2013/14	2014/15
	\$'000	<b>\$'000</b>	\$'000	\$'000	\$'000
<b>Statutory</b>					
Car parking	16	<b>19</b>	20	22	24
Public resort and recreation	254	<b>180</b>	205	205	205
Total statutory reserves	270	<b>199</b>	225	227	229
<b>Discretionary</b>					
Quarry Restoration	120	<b>135</b>	150	165	180
Landfill Rehabilitation	426	<b>0</b>	0	0	0
Property Development	147	<b>147</b>	147	147	147
Plant replacement	230	<b>0</b>	0	0	0
Buller Gas	231	<b>278</b>	325	372	419
Total discretionary reserves	1,154	<b>560</b>	622	684	746
<b>Total reserves</b>	<b>1,424</b>	<b>759</b>	<b>847</b>	<b>911</b>	<b>975</b>

## **Appendix B**

### **Statutory disclosures**

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

The appendix includes the following Budgeted information:

- Borrowings
- Rates and charges
- Differential rates.

## Statutory disclosures

### 1. Borrowings

	2010/11	2011/12
	\$	\$
New borrowings (other than refinancing)	647,000	747,000
Debt redemption	625,788	479,468

### 2. Rates and charges<sup>3</sup>

#### 2.1 The proposed rate in the dollar for each type of rate to be levied

Type of Property	2010/11	2011/12
	cents/\$CIV	cents/\$CIV
Residential	0.2892	0.3065
Residential 2	0.3904	0.3678
Residential Vacant	0.5783	0.6130
Rural 1	0.2169	0.2299
Rural 2	0.2602	0.2759
Commercial / Industrial	0.3904	0.4138

#### 2.2 The estimated amount to be raised by each type of rate to be levied

Type of Property	2010/11	2011/12
	\$	\$
Residential	3,841,454	4,139,932
Residential 2	124,726	117,865
Residential Vacant	313,133	362,087
Rural 1	1,648,104	1,756,431
Rural 2	725,840	736,644
Commercial / Industrial	525,936	565,917

#### 2.3 The estimated total amount to be raised by rates

	2010/11	2011/12
	\$	\$
Total rates to be raised	7,179,193	7,678,876

#### 2.4 The proposed percentage change in the rate in the dollar for each type of rate to be levied, compared to that of the previous financial year

Type of Property	2010/11	2011/12
	Change	Change
	%	%
Residential	0.1	6.0
Residential 2	0.1	(5.8)
Residential Vacant	0.1	6.0
Rural 1	0.1	6.0
Rural 2	0.1	6.0
Commercial / Industrial	0.1	6.0

**2.5 The number of assessments for each type of rate to be levied, compared to the previous year**

Type of Property	2010/11 \$	2011/12 \$
Residential	4,972	5,027
Residential 2	95	105
Residential Vacant	436	449
Rural 1	1,350	1,366
Rural 2	808	779
Commercial / Industrial	362	365
<b>Total number of assessments</b>	<b>8,023</b>	<b>8,091</b>

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

**2.7 The estimated total value of land in respect of which each type of rate is to be levied, compared with the previous year**

Type of Property	2010/11 \$	2011/12 \$
Residential	1,328,528,500	1,350,711,500
Residential 2	31,952,000	32,046,000
Residential Vacant	54,147,000	59,068,000
Rural 1	759,973,600	764,080,600
Rural 2	278,916,000	267,045,000
Commercial / Industrial	134,733,200	136,769,200
<b>Total</b>	<b>2,588,250,300</b>	<b>2,609,720,300</b>

**2.8 The proposed unit amount to be levied for each type of charge under section 162 of the Act**

Type of Charge	Per Rateable Property 2010/11 \$	Per Rateable Property 2011/12 \$
Municipal	222.65	236.00
Garbage Collection	115.50	150.15
Recycling Collection	60.00	63.30
Greenwaste Collection	97.70	103.55
Waste Management Facility Levy	51.85	55.00
<b>Total</b>	<b>547.70</b>	<b>608.00</b>

**2.9 The estimated amounts to be raised for each type of charge to be levied, compared to the previous year**

Type of Charge	2010/11 \$	2011/12 \$
Municipal	1,677,445	1,777,788
Garbage Collection	722,349	934,684
Recycling Collection	373,101	395,910
Greenwaste Collection	89,962	108,728
Waste Management Facility Levy	390,386	414,315
<b>Total</b>	<b>3,253,243</b>	<b>3,631,425</b>

## 2.10 The estimated total amount to be raised by rates and charges

	2010/11	2011/12
	\$	\$
Rates and charges	10,432,436	11,310,300
Supplementary rates	14,000	14,000
<b>Total</b>	<b>10,446,436</b>	<b>11,324,300</b>

## 2.11 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
- With the exception of 55 DHS properties that are currently under review, there are no other 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.

## 3. Differential rates

Over the last few years, council have undertaken several reviews of the Council Rating Strategy in accordance with the Council Plan. Under Objective 3.1 Optimise our Financial Sustainability, the development of a fair and equitable rating policy was seen by Council as a major priority for 2010/2011. Following an extensive review process and an agreed community consultation phase, a draft policy was considered by Council as recently as April 2011. Council resolved that the Draft Rating Strategy be referred to the Finance Committee and that the Draft Rating Strategy return to Council for adoption at a later date. The Budget 2011/12 will be predicated on the current rating differentials including agreed changes at recent Council meetings.

At the April 2011 Council meeting, Council agreed to amend both the definition and differential percentage applicable to the Residential 2 category and the following rates and definitions apply for the 2011/12 Budget and financial year.

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

- A rate of 0.3065% (0.3065 cents in the dollar of CIV) for all rateable residential properties;
- A rate of 0.3678% (0.3678 cents in the dollar of CIV) for all rateable residential 2;
- A rate of 0.6130% (0.6130 cents in the dollar of CIV) for all rateable residential vacant properties;
- A rate of 0.2299% (0.2299 cents in the dollar of CIV) for all rateable rural 1 properties;
- A rate of 0.2759% (0.2759 cents in the dollar of CIV) for all rateable rural 2 properties;
- A rate of 0.4138% (0.4138 cents in the dollar of CIV) for all rateable commercial/industrial properties.

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

Council considers that 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.

**Residential Rate** to provide an equitable rate for owners of all property not elsewhere described and includes residential property up to and including 8 hectares.

**Residential 2 Rate** to provide an equitable rate for owners of residential type properties where that property is also utilised as a place of short term commercial accommodation comprising up to and including four bedrooms.

**Residential Vacant Rate** to provide an equitable rate for owners of residential type land that currently does not contain buildings but has the potential to be utilised for residential type accommodation or development that will place a similar demand for Council's services as the other residential type classifications.

**Rural 1 {>40ha} Rate** to provide an equitable rate for large scale primary producers to:-

1. encourage land use consistent with farming activities as defined by section 2, Valuation of Land Act (1960\*) and conservation of areas which are suited for agricultural pursuits,
2. recognise the inequity of the State Government requirement for property based rating system,
3. encourage uses compatible with the physical capacity of the land,
4. conserve the resources of soil, flora and fauna and the significant natural features in areas identified as having ecological and landscape interest value,
5. conserve as far as possible the existing patterns of vegetation to maintain landscape quality.

**Rural 2 {8<40ha} Rate** to provide an equitable rate for small scale primary production to:-

1. encourage land use consistent with farming activities as defined by section 2, Valuation of Land Act (1960\*) and conservation of areas which are suited for agricultural pursuits,
2. recognise the inequity of the State Government requirement for property based rating system,
3. encourage uses compatible with the physical capacity of the land,
4. conserve the resources of soil, flora and fauna and the significant natural features in areas identified as having ecological and landscape interest value,
5. conserve as far as possible the existing patterns of vegetation to maintain landscape quality. ....

**Commercial/Industrial Rate** to provide an equitable rate for commercial and industrial use land which reflects capacity of the property and for which Council may provide additional services. This may include Residential 2 (Home Industry) type properties that have five {5} or more bedrooms.

## **Appendix C**

### **Capital works program**

This appendix presents a listing of the capital works projects that will be undertaken for the 2011/12 year.

## Indigo Shire Council - Capital Works Budget - 2011/12

Project Category	Project Title	Project type	Project Cost	Grants	Roads to Recovery	Rates	Reserve	Loan	Others
Bridges (Road)	Bridges - Safety Issues Harkins Rd Bridge	Renewal	\$158,234		\$158,234				
Car Parks	Road Shoulder Pavements (Prepare and Seal CBD Area Beechworth)	Upgrade	\$10,000				\$10,000		
	Road Shoulder Pavements (Prepare and Seal CBD Area Beechworth)	Renewal	\$50,000		\$50,000				
Buildings / Community Facilities	Solar Hub Project not also Council Buildings	New Asset	\$50,000			\$50,000			
	Floor Refurbishment and General Works, Chinese Protector's Office	Renewal	\$5,000			\$5,000			
	Beechworth Community Centre, Disabled / Toilet	Renewal	\$8,000			\$8,000			
	Beechworth Pre-School External Painting	Renewal	\$39,500			\$39,500			
	Rutherglen Library Aircon Replacement	Renewal	\$8,000			\$8,000			
	Chiltern Athenaeum, Restump & Painting + Annexure	Renewal	\$15,000			\$15,000			
	Beechworth Senior Citizens Roof & Gutters	Renewal	\$20,000			\$20,000			
	Burke Museum Roofing & Flashing	Renewal	\$40,000			\$40,000			
	Chiltern Senior Citizens Roofing & Gutter	Renewal	\$40,000			\$40,000			
	Kiewa / Tangambalanga Early Child Hood Roofing & Gutter	Renewal	\$25,000			\$25,000			
	Public Toilets through out Shire - Inspections, tidy up, Painting, Tiling ..	Renewal	\$32,000			\$32,000			
	Air-conditioning Upgrade, Building Department	Renewal	\$3,500			\$3,500			
	Electrical Upgrades @ Beech & Yack Offices	Renewal	\$27,500			\$27,500			
	Yackandandah Office Reception Area	Renewal	\$25,000			\$25,000			
	Beechworth Office Reception Area	Renewal	\$25,000			\$25,000			
	Yackandandah Offices / Floor Coverings, Guttering & Painting	Renewal	\$46,500			\$46,500			
	Demolish Existing Pound in Beechworth	Renewal	\$5,000			\$5,000			
	Municipal Offices Design	Renewal	\$300,000					\$300,000	
Furniture & Equipment	PC Replacement	Renewal	\$10,000			\$10,000			
	Remote Desktops/Mobile Users	Upgrade	\$15,000			\$15,000			
	System Monitoring	Upgrade	\$10,000			\$10,000			
	Customer Service Kiosks	New Asset	\$15,000			\$15,000			
	Intranet	Upgrade	\$15,000			\$15,000			
	Wireless Access	Upgrade	\$5,000			\$5,000			
	MECC IT Project	Upgrade	\$7,000			\$7,000			
	Touch Screens for VIC's	Upgrade	\$5,000			\$5,000			
	Software Implementations	Renewal	\$35,000			\$35,000			
	Recreation Furniture	Renewal	\$15,000			\$15,000			

## Indigo Shire Council - Capital Works Budget - 2011/12

Project Category	Project Title	Project type	Project Cost	Grants	Roads to Recovery	Rates	Reserve	Loan	Others
Plant & Machinery	Plant Replacement	Renewal	\$387,000				\$300,000		\$87,000
	Fleet Replacement	Renewal	\$133,000			\$79,000			\$54,000
	Fleet Purchases New	New Asset	\$91,000			\$91,000			
Recreation Facilities	Playground Equipment Replacement	Renewal	\$30,000			\$30,000			
	Kiewa Bowls Club, Synthetic Greens Project	Upgrade	\$50,000			\$50,000			
	Baarmutha Park Cricket Nets	Upgrade	\$12,420	\$11,000		\$1,420			
	Coulston Park Hydrant Booster.	Upgrade	\$8,500			\$8,500			
Rural Roads	Roads Major Patching	Renewal	\$50,000		\$50,000				
	Annual Resealing Contract	Renewal	\$569,356		\$300,000	\$269,356			
	Annual Gravel Resheeting Rural Roads	Renewal	\$426,080			\$426,080			
	Road Designs & Planning for Future Capex	New Asset	\$75,000			\$75,000			
	Asset Management Plans	New Asset	\$72,000			\$75,000			
Stormwater Drains	Chiltern Storm Water Drainage	Renewal	\$235,000			\$0		\$235,000	
	Chiltern Brown Street Outfall	Upgrade	\$110,000			\$55,000	\$55,000		
	Federal Standard Printing Works Building Drainage	Upgrade	\$5,000			\$5,000			
	Beechworth Storm Water Drainage	Renewal	\$299,000			\$84,000		\$212,000	
	25-27 Hodge Street Beechworth SWD	Renewal	\$45,000			\$45,000			
	Beechworth Childcare Drainage	New Asset	\$6,000			\$6,000			
	Yackandandah, Bells Flat Road By-Pass Drainage	New Asset	\$30,056			\$30,056			
	Stanley Drainage & Maintenance Requirements	New Asset	\$15,000			\$15,000			
Urban Streets	Chiltern - Barnawartha Rd - K & C	Renewal	\$44,550			\$44,550			
	Chiltern - Barnawartha Rd - K & C	Renewal	\$45,000			\$45,000			
	Chiltern, Barkley St - K & C	Renewal	\$40,500			\$40,500			
	Yackandandah, Railway Ave - K & C	Renewal	\$18,225			\$18,225			
	Zwar Ave / Junction Rd - K & C	Renewal	\$38,475			\$38,475			
	Kiewa East Rd - K & C	Renewal	\$121,805			\$121,805			
	Special Charge Schemes Design & Community Consultation	Upgrade	\$50,000			\$50,000			
	Mills St Construction, Wahgunyah (Special Charge Scheme)	Upgrade	\$156,852			\$96,202			\$60,650
	Church Street, Beechworth	Renewal	\$228,000			\$136,000	\$92,000		
	Pavement Overlay Dederang Service RD 1284m2	Renewal	\$81,000			\$81,000			
Pavement Overlay Lower Stanley Rd 392m 1953m2	Renewal	\$48,825			\$48,825				

## Indigo Shire Council - Capital Works Budget - 2011/12

Project Category	Project Title	Project type	Project Cost	Grants	Roads to Recovery	Rates	Reserve	Loan	Others
Footpath & Bike paths	Pedestrian Walkway Bridge (Yack Historical Society)	New Asset	\$3,000			\$3,000			
	Beechworth, Bridge Road, Short Street to High Street	Upgrade	\$49,950			\$49,950			
	Chiltern, Conness St, Grants Milk Bar to Town Hall	Upgrade	\$31,725			\$31,725			
	Yackandandah, Wellsford St , High St to Hammond St	Upgrade	\$9,900			\$9,900			
Commercial Industrial	Indigo Gold Trail's , Yackandandah Gorge	Renewal	\$24,000			\$24,000			
	Indigo Gold Trail's , Development	Upgrade	\$20,000			\$20,000			
Parks & Gardens	Town Tree Planting All Towns	Renewal	\$20,000			\$20,000			
	Greening Chiltern Watercourses	Upgrade	\$3,000			\$3,000			
Swimming Pool Facilities	Painting of Chiltern Pool Shell	Renewal	\$35,000			\$35,000			
	Pool Shell Assessments / Review	Renewal	\$35,000			\$35,000			
Streetscape Works	Access & Egress Alterations	Upgrade	\$90,000			\$90,000			
Waste Management	10 Year Waste Management Plan Implementation	Upgrade	\$28,000			\$28,000			
Flood Damage Events 10-11	Flood Events restoration works - Shirewide	Renewal	\$3,228,269	\$1,628,269			\$1,600,000		
	<b>Total</b>		<b>\$8,165,722</b>	<b>\$1,639,269</b>	<b>\$824,059</b>	<b>\$2,788,744</b>	<b>\$1,965,000</b>	<b>\$747,000</b>	<b>\$201,650</b>

## **Appendix D**

### **Key strategic activities**

This appendix presents a number of key strategic activities to be undertaken during the 2011/12 year and performance targets and measures in relation to these.

## Key strategic activities

For the year ending 30 June 2012

Strategic Activity	Performance Measure	Performance Target
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### Leadership of our people and our community

Finalise a Council Office accommodation strategy including options to provide for the long term needs of the organisation and the community it serves	Strategy prepared, considered and presented to Council.	Dec 2011
Improve Council performance and rating in the Victorian Local Government Indicators Annual Survey 2012	Implementation plan prepared by Senior Managers and signed off by the CEO.	Dec 2011
Build a work place culture that is committed to the health and safety of employees and contractors	Develop a health and wellbeing strategy and present it to the Senior Managers.	Jun 2012

Strategic Activity	Performance Measure	Performance Target
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### Managing our built environment

Adopt a Building Asset Management (AM) Plan, and a Bridge Asset Management Plan along with cost key priorities for the next five years	Draft in place and scheduled for adoption in the first quarter 2011/2012 financial year.	Sep 2011
Develop and Council Adoption of Asset Management Plans for pathways and roads, along with capital need priorities for the next five years	Draft plans for public submission the first quarter 2011/2012 financial year.	Sep 2012
Develop a draft Asset Management Plan for drainage along with capital need priorities for the next five years	Confirm and update records of Beechworth drainage infrastructure	Dec 2011
	Beechworth drainage data analysis and Storm water master plan .	Dec 2012
	Asset Management plan development.	Dec 2012
Review Implementation of the Council 10 year waste management strategy and capital needs	Develop rehabilitation action plan for Beechworth, Rutherglen, Chiltern and Wahgunyah landfill sites.	June 2012

Strategic Activity	Performance Measure	Performance Target
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### Growing Our Economic Prosperity

Formulate and adopt a Council 10 year Long Term Financial Plan (LTFP).	Submit the draft LTFP to Council for adoption	Mar 2012 Council Meeting
	Council adoption of the LTFP	June 2012 Council Meeting
Formulate and adopt an economic development strategy.	Submit the draft plan to Council for adoption	Mar 2012 Council Meeting
	Council adoption of the plan	June 2012 Council Meeting
Review and update the council risk management Strategy.	Submit the draft plan to Council for adoption	Feb 2012 Council Meeting
	Council adoption of the plan	June 2012 Council Meeting

Strategic Activity	Performance Measure	Performance Target
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### Developing Sustainable Communities

Enhance opportunities for local communities to guide the progress of their place through the development of community plans as part of the Community Strengthening Project.	Complete or update individual community plans for the townships of Rutherglen, Wooragee, Kergunyah, Gundowring, Sandy Creek, Allans Flat, Osbornes Flat and Staghorn Flat	June 2012
	Complete an evaluation of the Community Strengthening Project	June 2012
Ensure Land Use Planning is appropriate to the community's aspirations to protect the Shire's rural character and landscape, protect the built environment, and encourage sustainable growth.	Complete and adopt the Rural Land Use Strategy	December 2011
	Review the Municipal Strategic Statement and Indigo Planning Scheme and develop appropriate programs to implement relevant amendments to the Planning Scheme.	June 2012
Deliver services which contribute to, and regulate activities which enhance community safety and protection.	Develop and adopt a Community Safety Plan	February 2012
	Develop and implement detailed service plans and targets for Building Control, Environmental Health, and Enforcement Services units.	October 2011

## **Appendix E**

### **Fees and charges schedule**

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2011/12 year.

## 2011-12 SCHEDULE OF FEES & CHARGES

DESCRIPTION OF FEES & CHARGES	2010-2011 Fees (Excl. GST)	GST Component	2010-2011 Total Fee	2011-2012 Fees (Excl. GST)	GST Component	2011-2012 Total Fee
<b>CORPORATE SERVICES</b>						
<b>ANIMAL REGISTRATION</b>						
<b>Registration fees - Dogs/Cats</b>						
Unsterilised animal dog (NB \$2.50 levy to Gov't)	\$ 66.15	Not Taxable	\$ 66.15	\$ 74.60	Not Taxable	\$ 74.60
Unsterilised animal cat (NB \$1 levy to Gov't)	\$ 66.15	Not Taxable	\$ 66.15	\$ 74.60	Not Taxable	\$ 74.60
Sterilised dog or reduced fee (must be 1/3 of full fee)	\$ 22.05	Not Taxable	\$ 22.05	\$ 24.80	Not Taxable	\$ 24.80
Sterilised cat or reduced fee (must be 1/3 of full fee)	\$ 22.05	Not Taxable	\$ 22.05	\$ 24.80	Not Taxable	\$ 24.80
Pensioner concession unsterilised dog	\$ 33.05	Not Taxable	\$ 33.05	\$ 37.30	Not Taxable	\$ 37.30
Pensioner concession unsterilised cat	\$ 33.05	Not Taxable	\$ 33.05	\$ 37.30	Not Taxable	\$ 37.30
Pensioner concession / reduced fee sterilised dog	\$ 11.05	Not Taxable	\$ 11.05	\$ 12.40	Not Taxable	\$ 12.40
Pensioner concession / reduced fee sterilised cat	\$ 11.05	Not Taxable	\$ 11.05	\$ 12.40	Not Taxable	\$ 12.40
Animal Business Registration	\$ 181.90	Not Taxable	\$ 181.90	\$ 204.60	Not Taxable	\$ 204.60
Lifetime tag				\$ 9.09	\$ 0.91	\$ 10.00
Permit for keeping more than two dogs or four cats or four animals in total	\$ 33.05	Not Taxable	\$ 33.05	\$ 37.30	Not Taxable	\$ 37.30
<b>FOUND FEES</b>						
<b>Release Fees</b>						
Dogs	\$ 77.15	Not Taxable	\$ 77.15	\$ 81.00	Not Taxable	\$ 81.00
Cats	\$ 77.15	Not Taxable	\$ 77.15	\$ 81.00	Not Taxable	\$ 81.00
Sheep pigs and goats	\$ 38.60	Not Taxable	\$ 38.60	\$ 40.50	Not Taxable	\$ 40.50
Horses, cattle, deer, alpacas and camels	\$ 77.15	Not Taxable	\$ 77.15	\$ 81.00	Not Taxable	\$ 81.00
Birds	\$ 38.55	Not Taxable	\$ 38.55	\$ 40.50	Not Taxable	\$ 40.50
<b>Sustenance fees</b>						
Dogs - per day	\$ 8.23	\$ 0.82	\$ 9.05	\$ 8.64	\$ 0.86	\$ 9.50
Cats - per day	\$ 8.23	\$ 0.82	\$ 9.05	\$ 8.64	\$ 0.86	\$ 9.50
Sheep, pigs and goats - per day	\$ 3.55	\$ 0.35	\$ 3.90	\$ 3.73	\$ 0.37	\$ 4.10
Horses, cattle, deer, alpacas & camels - per day	\$ 7.78	\$ 0.78	\$ 8.55	\$ 8.64	\$ 0.86	\$ 9.50
<i>Transport fees to be recovered at cost plus 50% including labour and attendance</i>						
<b>PHOTOCOPYING</b>						
1-20 copies A4 size (per copy)	\$ 0.32	\$ 0.03	\$ 0.35	\$ 0.45	\$ 0.05	\$ 0.50
1-20 copies A3 size (per copy)	\$ 1.27	\$ 0.13	\$ 1.40	\$ 1.36	\$ 0.14	\$ 1.50
Color copies A4	\$ 1.09	\$ 0.11	\$ 1.20	\$ 1.14	\$ 0.11	\$ 1.25
Color copies A3	\$ 2.14	\$ 0.21	\$ 2.35	\$ 2.27	\$ 0.23	\$ 2.50
<b>CORPORATE ADMINISTRATION</b>						
Land information Certificate (Legislated)	\$ 21.00	Not Taxable	\$ 21.00	\$ 20.00	Not Taxable	\$ 20.00
Rate Notice Reproduction Fee	\$ 5.55	\$ 0.55	\$ 6.10	\$ 6.00	\$ 0.60	\$ 6.60
FOI Request (legislated)	\$ 24.55	Not Taxable	\$ 24.55	\$ 24.40	Not Taxable	\$ 24.40
Rates book search per hr (eg 30 years rates history)	\$ 97.00	\$ 9.70	\$ 106.70	\$ 130.00	\$ 13.00	\$ 143.00
<b>LOCAL LAW FEES</b>						
<b>Local Law 1 Street Management</b>						
Advertising signs (p.a)	\$ 80.25	Not Taxable	\$ 80.25	\$ 85.50	Not Taxable	\$ 85.50
Art & Craft Market	\$ 159.75	Not Taxable	\$ 159.75	\$ 170.00	Not Taxable	\$ 170.00
Artistic Activity - Busking (6 months)	\$ 24.30	Not Taxable	\$ 24.30	\$ 25.50	Not Taxable	\$ 25.50
Artistic Activity - Busking (p.a)	\$ 62.05	Not Taxable	\$ 62.05	\$ 65.00	Not Taxable	\$ 65.00
Bulk rubbish containers (each)	\$ 35.41	\$ 3.54	\$ 38.95	\$ 37.27	\$ 3.73	\$ 41.00
Bulk rubbish containers (p.a)	\$ 175.77	\$ 17.58	\$ 193.35	\$ 184.55	\$ 18.45	\$ 203.00
Charitable collection bin (each)	\$ 5.00	Not Taxable	\$ 5.00	\$ 5.00	Not Taxable	\$ 5.00
Charitable collection bin (per annum)	\$ 5.00	Not Taxable	\$ 5.00	\$ 11.69	Not Taxable	\$ 5.00
Display of goods for sale	\$ 80.25	Not Taxable	\$ 80.25	\$ 85.50	Not Taxable	\$ 85.50
Food vans	\$ 159.75	Not Taxable	\$ 159.75	\$ 170.00	Not Taxable	\$ 170.00
Horse drawn vehicle for hire (p.a)	\$ 160.36	\$ 16.04	\$ 176.40	\$ 168.18	\$ 16.82	\$ 185.00
Occasional traders (each)	\$ 46.95	Not Taxable	\$ 46.95	\$ 50.00	Not Taxable	\$ 50.00
Outdoor eating facility	\$ 159.35	Not Taxable	\$ 159.35	\$ 170.00	Not Taxable	\$ 170.00
Parking heavy vehicle in residential area (p.a.)	\$ 159.35	Not Taxable	\$ 159.35	\$ 170.00	Not Taxable	\$ 170.00
<b>Road Occupation for works</b>	Covered by Road Management Act, Unit Fees set by State Govt, July 1 each year			Covered by Road Management Act, Unit Fees set by State Govt, July 1 each year As at 1 July, 2009 1 Fee Unit = \$11.69		
<b>Road Opening</b>	Covered by Road Management Act, Unit Fees set by State Govt, July 1 each year			Covered by Road Management Act, Unit Fees set by State Govt, July 1 each year As at 1 July, 2009 1 Fee Unit = \$11.69		
<b>Vehicle Crossing</b>	Covered by Road Management Act, Unit Fees set by State Govt, July 1 each year			Covered by Road Management Act, Unit Fees set by State Govt, July 1 each year As at 1 July, 2009 1 Fee Unit = \$11.69		
Roadside trading (each)	\$ 48.65	Not Taxable	\$ 48.65	\$ 50.00	Not Taxable	\$ 50.00
Roadside trading (pa)	\$ 159.35	Not Taxable	\$ 159.35	\$ 170.00	Not Taxable	\$ 170.00
Street collections (each)	\$ 32.30	Not Taxable	\$ 32.30	-	Not Taxable	no charge
Street collections (pa)	\$ 80.25	Not Taxable	\$ 80.25	-	Not Taxable	no charge
Street Stalls						no charge
Street parties festivals & events (each)	\$ 48.10	Not Taxable	\$ 48.10	\$ 50.00	Not Taxable	\$ 50.00

## 2011-12 SCHEDULE OF FEES & CHARGES

DESCRIPTION OF FEES & CHARGES	2010-2011 Fees (Excl. GST)	GST Component	2010-2011 Total Fee	2011-2012 Fees (Excl. GST)	GST Component	2011-2012 Total Fee
<b>POUND RELEASE FEES</b>						
Shopping trolley	\$ 90.40	Not Taxable	\$ 90.40	\$ 95.00	Not Taxable	\$ 95.00
Toy vehicle (eg skateboard)	\$ 38.25	Not Taxable	\$ 38.25	\$ 40.00	Not Taxable	\$ 40.00
Impounded signs	\$ 90.40	Not Taxable	\$ 90.40	\$ 95.00	Not Taxable	\$ 95.00
Derelict/abandoned vehicle (each)	\$ 446.90	Not Taxable	\$ 446.90	\$ 470.00	Not Taxable	\$ 470.00
Plus per day	\$ 19.25	Not Taxable	\$ 19.25	\$ 20.00	Not Taxable	\$ 20.00
Unlawfully parked vehicle	\$ 446.90	Not Taxable	\$ 446.90	\$ 470.00	Not Taxable	\$ 470.00
<b>Local Law No 2 - Environment</b>						
Fire in the open air (p.a)	\$ 48.10	Not Taxable	\$ 48.10	\$ 50.00	Not Taxable	\$ 50.00
Keeping more than 4 or allowable animals (p.a)	\$ 32.30	Not Taxable	\$ 32.30	\$ 35.00	Not Taxable	\$ 35.00
Keeping more than 12 but less than 25 fowl (pa)	\$ 47.40	Not Taxable	\$ 47.40	\$ 50.00	Not Taxable	\$ 50.00
Permit to keep a horse	\$ 31.95	Not Taxable	\$ 31.95	\$ 35.00	Not Taxable	\$ 35.00
Permit to consume liquor on road/licensed premises (pa)				\$ 85.00	Not Taxable	\$ 85.00
<b>Local Law No 3 - Municipal Places</b>						
Activities within reserves	\$ 80.25	Not Taxable	\$ 80.25	\$ 85.00	Not Taxable	\$ 85.00
Release of impounded property (each)	\$ 80.64	\$ 8.06	\$ 88.70	\$ 84.55	\$ 8.45	\$ 93.00
<b>Local Law No 6 Consumption of Liquor in a Public Place</b>						
Permit to consume liquor on a road (licensed premises) (pa)	\$ 80.25	Not Taxable	\$ 80.25	\$ 85.00	Not Taxable	\$ 85.00
<b>Local Law No 8 Livestock Control</b>						
<b>Droving of Livestock</b>						
Fee for application (non refundable)	\$ 138.91	\$ 13.89	\$ 152.80	\$ 145.45	\$ 14.55	\$ 160.00
Bond	\$ 17.50	\$ 1.75	\$ 19.25	\$ 18.64	\$ 1.86	\$ 20.50
Daily Fee Cattle	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.45	\$ 0.05	\$ 0.50
Daily fee Sheep	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.45	\$ 0.05	\$ 0.50
Daily fee Other livestock	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.45	\$ 0.05	\$ 0.50
<b>Grazing of Livestock</b>						
Fee for each application (non refundable)	\$ 74.05	\$ 7.40	\$ 81.45	\$ 77.73	\$ 7.77	\$ 85.50
Permanent Stock Crossing	\$ 34.77	\$ 3.48	\$ 38.25	\$ 36.36	\$ 3.64	\$ 40.00
<b>HALL HIRE CHARGES</b>						
<b>Rutherford Memorial Hall</b>						
<b>Main Hall, Supper Room and Kitchen</b>						
> day 6am to 6pm	\$ 262.09	\$ 26.21	\$ 288.30	\$ 277.27	\$ 27.73	\$ 305.00
> night 6pm to midnight	\$ 262.09	\$ 26.21	\$ 288.30	\$ 277.27	\$ 27.73	\$ 305.00
> Extra one hour after midnight	\$ 29.50	\$ 2.95	\$ 32.45	\$ 31.82	\$ 3.18	\$ 35.00
Upstairs stalls	\$ 87.41	\$ 8.74	\$ 96.15	\$ 95.45	\$ 9.55	\$ 105.00
<b>Rehearsals</b>						
Stage day	\$ 60.00	\$ 6.00	\$ 66.00	\$ 63.64	\$ 6.36	\$ 70.00
Stage night	\$ 60.00	\$ 6.00	\$ 66.00	\$ 63.64	\$ 6.36	\$ 70.00
Decorating only day	\$ 17.86	\$ 1.79	\$ 19.65	\$ 18.64	\$ 1.86	\$ 20.50
Decorating only night	\$ 17.86	\$ 1.79	\$ 19.65	\$ 18.64	\$ 1.86	\$ 20.50
<b>Main Hall Only - Parties etc.</b>						
> day 6am to 6pm	\$ 192.45	\$ 19.25	\$ 211.70	\$ 204.55	\$ 20.45	\$ 225.00
> night 6pm to midnight	\$ 192.45	\$ 19.25	\$ 211.70	\$ 204.55	\$ 20.45	\$ 225.00
> extra one hour after midnight	\$ 29.50	\$ 2.95	\$ 32.45	\$ 31.82	\$ 3.18	\$ 35.00
Upstairs stalls	\$ 87.41	\$ 8.74	\$ 96.15	\$ 95.45	\$ 9.55	\$ 105.00
<b>Supper Room Only</b>						
> day 6am to 6pm	\$ 99.95	\$ 10.00	\$ 109.95	\$ 104.55	\$ 10.45	\$ 115.00
> night 6pm to midnight	\$ 99.95	\$ 10.00	\$ 109.95	\$ 104.55	\$ 10.45	\$ 115.00
> one extra hour after midnight	\$ 29.45	\$ 2.95	\$ 32.40	\$ 33.64	\$ 3.36	\$ 37.00
<b>Supper Room &amp; Kitchen</b>						
> day 6am to 6pm	\$ 169.14	\$ 16.91	\$ 186.05	\$ 177.27	\$ 17.73	\$ 195.00
> night 6pm to midnight	\$ 169.14	\$ 16.91	\$ 186.05	\$ 177.27	\$ 17.73	\$ 195.00
> extra one hour after midnight	\$ 29.50	\$ 2.95	\$ 32.45	\$ 31.82	\$ 3.18	\$ 35.00
<b>Rehearsals</b>						
> day 6am to 6pm	\$ 58.96	\$ 5.90	\$ 64.85	\$ 63.64	\$ 6.36	\$ 70.00
> night 6pm to midnight	\$ 58.96	\$ 5.90	\$ 64.85	\$ 63.64	\$ 6.36	\$ 70.00
Decorating only day 6am to 6pm	\$ 17.91	\$ 1.79	\$ 19.70	\$ 19.09	\$ 1.91	\$ 21.00
Decorating only night 6pm to midnight	\$ 17.91	\$ 1.79	\$ 19.70	\$ 19.09	\$ 1.91	\$ 21.00
Casual Hirers Public Liability Insurance	\$ 24.82	\$ 2.48	\$ 27.30	\$ 27.27	\$ 2.73	\$ 30.00
<b>Kitchen Utensils</b>						
> day or night	\$ 64.18	\$ 6.42	\$ 70.60	\$ 68.18	\$ 6.82	\$ 75.00
<b>Kitchen Only</b>						
> per day	\$ 63.14	\$ 6.31	\$ 69.45	\$ 68.18	\$ 6.82	\$ 75.00
<b>Discount for Hiring on Consecutive Days (Hall and/or Supper Room)</b>						
10% discount for hire on 2 consecutive days						
20% discount for hire on 3 consecutive days						
30% discount for hire on 4 consecutive days						
50% discount for hire on 5-7 consecutive days						
<i>Discount only applies if cleaning is not required during consecutive days hiring</i>						
<b>Discount for Community Groups 25%</b>						
<b>Refundable Hall Security Deposits</b>						
Key deposit - per key	\$ 22.05	\$ 2.20	\$ 24.25	\$ 30.00	Not Taxable	\$ 30.00
Damage/security deposit for supper room only	\$ 165.36	\$ 16.54	\$ 181.90	\$ 190.00	Not Taxable	\$ 190.00
Damage/security deposit for main hall/supper room	\$ 275.64	\$ 27.56	\$ 303.20	\$ 320.00	Not Taxable	\$ 320.00

## 2011-12 SCHEDULE OF FEES & CHARGES

DESCRIPTION OF FEES & CHARGES	2010-2011 Fees (Excl. GST)	GST Component	2010-2011 Total Fee	2011-2012 Fees (Excl. GST)	GST Component	2011-2012 Total Fee
<b><i>Rutherglen Rural Transaction Centre</i></b>						
Old Council Chamber (per hire/per day)	\$ 64.18	\$ 6.42	\$ 70.60	\$ 68.18	\$ 6.82	\$ 75.00
President's Room (per hire /per day)	\$ 29.50	\$ 2.95	\$ 32.45	\$ 31.82	\$ 3.18	\$ 35.00
Back Office (per hire /per day)	\$ 64.18	\$ 6.42	\$ 70.60	\$ 68.18	\$ 6.82	\$ 75.00
Front Office ( per hire /per day)	\$ 64.18	\$ 6.42	\$ 70.60	\$ 68.18	\$ 6.82	\$ 75.00
Internet Room- Casual use (per hour)				\$ 3.64	\$ 0.36	\$ 4.00
<b><i>Beechworth Memorial Hall</i></b>						
> Day Rate 6am to 6pm	\$ 109.09	\$ 10.91	\$ 120.00	\$ 114.54	\$ 11.45	\$ 126.00
> Evening rate (6pm to midnight or part thereof)	\$ 168.18	\$ 16.82	\$ 185.00	\$ 176.59	\$ 17.65	\$ 194.20
> Combined Day/Evening Rate (6am - midnight)	\$ 250.00	\$ 25.00	\$ 275.00	\$ 262.50	\$ 26.25	\$ 288.80
> Up to 2 hours after midnight (maximum time)	\$ 45.45	\$ 4.55	\$ 50.00	\$ 47.72	\$ 4.77	\$ 52.50
Heating	\$ 118.18	\$ 11.82	\$ 130.00	\$ 124.09	\$ 12.41	\$ 136.50
Supper room (day rate or evening rate)	\$ 68.18	\$ 6.82	\$ 75.00	\$ 71.59	\$ 7.15	\$ 78.70
Kitchen / Supper room (combined)	\$ 109.09	\$ 10.91	\$ 120.00	\$ 114.54	\$ 11.45	\$ 126.00
Supper Room (meetings only, 2 hour limit, not using kitchen, no bond)	\$ 27.27	\$ 2.73	\$ 30.00	\$ 28.63	\$ 2.86	\$ 31.50
Rehearsals/display/set up - one third of normal rate (time limit may apply - call to discuss)						
Casual Hirers Public Liability Insurance	\$ 24.55	\$ 2.45	\$ 27.30	\$ 26.36	\$ 2.64	\$ 29.00
Refundable bond (Cleaning Security)	\$ 250.00	Not Taxable	\$ 250.00	\$ 250.00	Not Taxable	\$ 250.00
Refundable table bond	\$ 100.00	Not Taxable	\$ 100.00	\$ 100.00	Not Taxable	\$ 100.00
<b><i>Chiltern Court House</i></b>						
Meeting only	\$ 16.64	\$ 1.66	\$ 18.30	\$ 18.18	\$ 1.82	\$ 20.00
<b><i>Chiltern Community Offices</i></b>						
Meeting room	\$ 16.64	\$ 1.66	\$ 18.30	\$ 18.18	\$ 1.82	\$ 20.00
<b><i>Chiltern Senior Citizens Clubrooms</i></b>						
Room Hire per day	\$ 32.64	\$ 3.26	\$ 35.90	\$ 34.55	\$ 3.45	\$ 38.00

## 2011-12 SCHEDULE OF FEES & CHARGES

DESCRIPTION OF FEES & CHARGES	2010-2011 Fees (Excl. GST)	GST Component	2010-2011 Total Fee	2011-2012 Fees (Excl. GST)	GST Component	2011-2012 Total Fee
<b>TOURISM</b>						
<b>COURT HOUSE, TELEGRAPH STATION, BURKE MUSEUM &amp; 2 GUIDED WALKING TOURS - GOLDEN TICKET</b>						
<b>Admission Charges</b>						
> Adult	\$ 13.64	\$ 1.36	\$ 15.00	\$ 22.73	\$ 2.27	\$ 25.00
> Children				\$ 13.64	\$ 1.36	\$ 15.00
> Concession	\$ 7.73	\$ 0.77	\$ 8.50	\$ 13.64	\$ 1.36	\$ 15.00
> Family (2 adults, 3 children)	\$ 27.27	\$ 2.73	\$ 30.00	\$ 45.45	\$ 4.55	\$ 50.00
<b>BEECHWORTH COURT HOUSE</b>						
<b>Admission Charges</b>						
> Adult	\$ 5.45	\$ 0.55	\$ 6.00	\$ 7.27	\$ 0.73	\$ 8.00
> Children				\$ 4.55	\$ 0.45	\$ 5.00
> Concession	\$ 3.64	\$ 0.36	\$ 4.00	\$ 4.55	\$ 0.45	\$ 5.00
> Family(2 adults, 3 children)	\$ 10.91	\$ 1.09	\$ 12.00	\$ 14.55	\$ 1.45	\$ 16.00
<b>BURKE MUSEUM</b>						
<b>Admission Charges</b>						
> Adult	\$ 5.45	\$ 0.55	\$ 6.00	\$ 7.27	\$ 0.73	\$ 8.00
> Children				\$ 4.55	\$ 0.45	\$ 5.00
> Concession	\$ 3.64	\$ 0.36	\$ 4.00	\$ 4.55	\$ 0.45	\$ 5.00
> Family (2 adults, 3 children)	\$ 10.91	\$ 1.09	\$ 12.00	\$ 14.55	\$ 1.45	\$ 16.00
<b>MUSEUM/COURTHOUSE COMBINED TICKET</b>						
<b>Admission Charges</b>						
Adult				\$ 13.64	\$ 1.36	\$ 15.00
Concession/Student				\$ 8.18	\$ 0.82	\$ 9.00
Family				\$ 27.27	\$ 2.73	\$ 30.00
<b>WALKING TOURS (Echoes of History or Ned Kelly)</b>						
<b>Admission Charges</b>						
> Adult				\$ 9.09	\$ 0.91	\$ 10.00
> Children				\$ 6.82	\$ 0.68	\$ 7.50
> Concession				\$ 6.82	\$ 0.68	\$ 7.50
> Family				\$ 22.73	\$ 2.27	\$ 25.00
<b>OTHER PRECINCT SERVICES</b>						
Microfilm use & research at the Museum (patron conducts own res.)	\$ 10.00	\$ 1.00	\$ 11.00	\$ 5.18	\$ 0.52	\$ 5.70
Research conducted by Museum Staff (per hr)	\$ 33.45	\$ 3.35	\$ 36.80	\$ 30.00	\$ 3.00	\$ 33.00
<b>Photographic Service</b>						
Copies from Pioneer Board (A4 size)	\$ 26.27	\$ 2.63	\$ 28.90	\$ 22.73	\$ 2.27	\$ 25.00
<b>Reproduction Fees</b>						
<i>Publication of Burke Memorial Museum material in books, journals, exhibitions, catalogues, newspapers, electronic and online products, and in film and television programs (refer detailed schedule).</i>						
Black and White (per image) (A4 size)	\$ 42.95	\$ 4.30	\$ 47.25	\$ 45.55	\$ 4.55	\$ 50.10
Colour (per image)	\$ 76.36	\$ 7.64	\$ 84.00	\$ 80.91	\$ 8.09	\$ 89.00
Publication of museum material as separate prints available for sale	\$ 367.50	\$ 36.75	\$ 404.25	\$ 389.55	\$ 38.95	\$ 428.50
For the right to film any Burke Museum material in situ for film, video or television	\$ 381.82	\$ 38.18	\$ 420.00	\$ 404.73	\$ 40.47	\$ 445.20
<b>VENUE HIRE</b>						
<b>Beechworth Town Hall</b>						
<b>Note: Charges waived for community groups (bond applicable)</b>						
> Day rate for (6am-6pm)	\$ 62.05	\$ 6.20	\$ 68.25	\$ 65.73	\$ 6.57	\$ 72.30
> Hourly day rate (up to 2 hours then day rate)	\$ 21.95	\$ 2.20	\$ 24.15	\$ 23.27	\$ 2.33	\$ 25.60
> 6pm to midnight or part thereof	\$ 79.45	\$ 7.95	\$ 87.40	\$ 84.18	\$ 8.42	\$ 92.60
> Up to 2 hours after midnight (max. time)	\$ 47.73	\$ 4.77	\$ 52.50	\$ 50.64	\$ 5.06	\$ 55.70
> Combined Evening & Day rate	\$ 143.18	\$ 14.32	\$ 157.50	\$ 151.73	\$ 15.17	\$ 166.90
Heating	\$ 23.86	\$ 2.39	\$ 26.25	\$ 25.27	\$ 2.53	\$ 27.80
Refundable bond	\$ 200.00	Not Taxable	\$ 200.00	\$ 192.73	Not Taxable	\$ 212.00
<b>Burke Museum</b>						
Meetings (per hour)	\$ 33.41	\$ 3.34	\$ 36.75	\$ 35.45	\$ 3.55	\$ 39.00
<b>Note: Use of Museum for meetings etc outside normal operating hours (excluding the Friends of the Burke Museum)</b>						
Venue Hire	\$ 143.18	\$ 14.32	\$ 157.50	\$ 151.73	\$ 15.17	\$ 166.90
"Street of Shops"	\$ 286.36	\$ 28.64	\$ 315.00	\$ 303.55	\$ 30.35	\$ 333.90
Combined venue hire & "Street of Shops"	\$ 381.82	\$ 38.18	\$ 420.00	\$ 404.73	\$ 40.47	\$ 445.20
<b>Beechworth Court House</b>						
> Day rate per hour up to 2 hours	\$ 37.36	\$ 3.74	\$ 41.10	\$ 39.64	\$ 3.96	\$ 43.60
> Hourly rate (up to 2 hours then day rate)	\$ 47.73	\$ 4.77	\$ 52.50	\$ 50.64	\$ 5.06	\$ 55.70
> Night Rate per hour (6pm to midnight)	\$ 73.59	\$ 7.36	\$ 80.95	\$ 78.00	\$ 7.80	\$ 85.80
<b>Rehearsals/set up time</b>						
> Day rate	\$ 28.64	\$ 2.86	\$ 31.50	\$ 30.36	\$ 3.04	\$ 33.40
> Night rate maximum of 2 hrs	\$ 37.36	\$ 3.74	\$ 41.10	\$ 39.64	\$ 3.96	\$ 43.60
<b>Camp Fire/Village Green</b>						
> Day Rate per hour	\$ 33.41	\$ 3.34	\$ 36.75	\$ 35.45	\$ 3.55	\$ 39.00
> Hourly rate (up to 2 hours then day rate)	\$ 37.36	\$ 3.74	\$ 41.10	\$ 39.64	\$ 3.96	\$ 43.60
> Night Rate per hour ( 6pm to midnight)	\$ 47.73	\$ 4.77	\$ 52.50	\$ 50.64	\$ 5.06	\$ 55.70
> Bond - all buildings/grounds attract a bond	\$ 286.36	\$ 28.64	\$ 315.00	\$ 303.55	\$ 30.35	\$ 333.90
<b>Note: All permits must be obtained by Hirer and submitted with forms</b>						
<b>Note: Special rules apply to deposits - if the deposit is refunded no GST is payable, however if a deposit is forfeited GST becomes applicable</b>						
<b>Police Paddocks</b>						
<b>Note: Charges apply to commercial groups only, charges waived for community groups (bond applicable)</b>						
> Day Rate per hour	\$ 33.41	\$ 3.34	\$ 36.75	\$ 35.45	\$ 3.55	\$ 39.00
> Hourly rate (up to 2 hours then day rate)	\$ 37.36	\$ 3.74	\$ 41.10	\$ 39.64	\$ 3.96	\$ 43.60
> Bond - all buildings/grounds attract a bond	\$ 334.09	\$ 33.41	\$ 367.50	\$ 354.09	\$ 35.41	\$ 389.50
> Night rate 6 pm to midnight or part thereof inc. weekends hourly rate	\$ 47.73	\$ 4.77	\$ 52.50	\$ 50.64	\$ 5.06	\$ 55.70
<b>Insurance</b>						
Casual Hirers Public Liability Ins. (applicable to all groups)	\$ 24.83	\$ 2.48	\$ 27.32	\$ 26.36	\$ 2.64	\$ 29.00
<b>Note: All permits must be obtained by Hirer and submitted with forms</b>						

## 2011-12 SCHEDULE OF FEES & CHARGES

DESCRIPTION OF FEES & CHARGES	2010-2011 Fees (Excl. GST)	GST Component	2010-2011 Total Fee	2011-2012 Fees (Excl. GST)	GST Component	2011-2012 Total Fee
<b>SUSTAINABLE COMMUNITIES</b>						
<b>AFTER SCHOOL CARE</b>						
> Full session	\$ 14.00	Not Taxable	\$ 14.00	\$ 14.80	Not Taxable	\$ 14.80
<b>COMMUNITY CARS</b>						
<b>Beechworth</b>						
> B/Wth (within township)	\$ 8.64	\$ 0.86	\$ 9.50	\$ 9.09	\$ 0.91	\$ 10.00
> B/Wth to Wangaratta	\$ 27.27	\$ 2.73	\$ 30.00	\$ 29.09	\$ 2.91	\$ 32.00
> B/Wth to Wodonga	\$ 28.18	\$ 2.82	\$ 31.00	\$ 30.00	\$ 3.00	\$ 33.00
> B/Wth to Albury	\$ 32.73	\$ 3.27	\$ 36.00	\$ 34.55	\$ 3.45	\$ 38.00
> B/wth to Nth Albury/Lavington	\$ 39.09	\$ 3.91	\$ 43.00	\$ 40.91	\$ 4.09	\$ 45.00
<b>Yackandandah</b>						
> Yack (within township)	\$ 8.64	\$ 0.86	\$ 9.50	\$ 9.09	\$ 0.91	\$ 10.00
> Yack to Beechworth	\$ 16.36	\$ 1.64	\$ 18.00	\$ 17.27	\$ 1.73	\$ 19.00
> Yack to Wodonga	\$ 20.91	\$ 2.09	\$ 23.00	\$ 21.82	\$ 2.18	\$ 24.00
> Yack to Albury	\$ 27.27	\$ 2.73	\$ 30.00	\$ 29.09	\$ 2.91	\$ 32.00
> Yack to Nth Albury/Lavington	\$ 32.73	\$ 3.27	\$ 36.00	\$ 34.55	\$ 3.45	\$ 38.00
> Yack to Wangaratta	\$ 40.91	\$ 4.09	\$ 45.00	\$ 43.64	\$ 4.36	\$ 48.00
<b>Kiewa/Tangambalanga</b>						
> Kiewa/Tangambalanga (within township)	\$ 8.64	\$ 0.86	\$ 9.50	\$ 9.09	\$ 0.91	\$ 10.00
> Kiewa/Tangam to Wodonga	\$ 17.27	\$ 1.73	\$ 19.00	\$ 18.18	\$ 1.82	\$ 20.00
> Kiewa/Tangam to Albury	\$ 21.82	\$ 2.18	\$ 24.00	\$ 22.73	\$ 2.27	\$ 25.00
> Kiewa/Tangam to Nth Albury/Lavington	\$ 26.36	\$ 2.64	\$ 29.00	\$ 28.18	\$ 2.82	\$ 31.00
<b>Chiltern</b>						
> Chiltern (within township)	\$ 8.64	\$ 0.86	\$ 9.50	\$ 9.09	\$ 0.91	\$ 10.00
> Chiltern to Barnawartha	\$ 9.09	\$ 0.91	\$ 10.00	\$ 9.55	\$ 0.95	\$ 10.50
> Chiltern to Rutherglen	\$ 14.55	\$ 1.45	\$ 16.00	\$ 15.45	\$ 1.55	\$ 17.00
> Chiltern to Corowa	\$ 23.64	\$ 2.36	\$ 26.00	\$ 25.00	\$ 2.50	\$ 27.50
> Chiltern to Wangaratta	\$ 28.18	\$ 2.82	\$ 31.00	\$ 30.00	\$ 3.00	\$ 33.00
> Chiltern to Wodonga	\$ 24.55	\$ 2.45	\$ 27.00	\$ 25.91	\$ 2.59	\$ 28.50
> Chiltern to Albury	\$ 26.36	\$ 2.64	\$ 29.00	\$ 28.18	\$ 2.82	\$ 31.00
> Chiltern to Nth Albury/Lavington	\$ 31.82	\$ 3.18	\$ 35.00	\$ 33.64	\$ 3.36	\$ 37.00
<b>MEALS ON WHEELS &amp; COMMUNITY MEAL (per meal)</b>						
Meals on Wheels	\$ 8.30	Not Taxable	\$ 8.30	\$ 8.80	Not Taxable	\$ 8.80
Community Meal	\$ 8.40	Not Taxable	\$ 8.40	\$ 8.90	Not Taxable	\$ 8.90
Meals (Private) (Full Cost Recovery)	\$ 12.09	\$ 1.21	\$ 13.30	\$ 12.73	\$ 1.27	\$ 14.00
<b>SENIOR CITIZENS HALL HIRE</b>						
<b>Yackandandah</b>						
> Half Day	\$ 42.00	\$ 4.20	\$ 46.20	\$ 44.55	\$ 4.45	\$ 49.00
> Full Day	\$ 77.27	\$ 7.73	\$ 85.00	\$ 81.82	\$ 8.18	\$ 90.00
> Weekend (same as weekdays)						
Meetings	\$ 15.45	\$ 1.55	\$ 17.00	\$ 16.36	\$ 1.64	\$ 18.00
Deposit	\$ 100.00	\$ 10.00	\$ 110.00	\$ 105.45	\$ 10.55	\$ 116.00
<b>HOME &amp; COMMUNITY CARE</b>						
<b>Low income</b>						
Less than \$34,232 - single						
Less than \$55,692 - couple						
Less than \$61,225 - family with 1 child + \$5,533 for each add. child						
<b>Medium Income</b>						
\$34,232 - \$73,334 - single						
\$55,692 - \$98,036 - couple						
\$61,225 - \$103,240 - family with 1 child + \$5,533 for each add. Child						
<b>High Income</b>						
Greater than \$71,334 - single						
Greater than \$98,036 - couple						
Greater than \$103,240 - family with 1 child + \$5,533 for each add. child						
<b>Home Care</b>						
Low Income Single	\$ 5.70	Not Taxable	\$ 5.70	\$ 6.04	Not Taxable	\$ 6.00
Low income - Couple	\$ 9.50	Not Taxable	\$ 9.50	\$ 10.04	Not Taxable	\$ 10.00
Medium Income	\$ 11.80	Not Taxable	\$ 11.80	\$ 12.51	Not Taxable	\$ 12.50
High Income	\$ 30.50	Not Taxable	\$ 30.50	\$ 32.33	Not Taxable	\$ 32.30
<b>Personal Care</b>						
Low Income	\$ 5.70	Not Taxable	\$ 5.70	\$ 6.04	Not Taxable	\$ 6.00
Medium Income	\$ 9.00	Not Taxable	\$ 9.00	\$ 9.54	Not Taxable	\$ 9.50
High Income	\$ 35.00	Not Taxable	\$ 35.00	\$ 37.10	Not Taxable	\$ 37.00
<b>Respite Care</b>						
Low Income	\$ 3.60	Not Taxable	\$ 3.60	\$ 3.82	Not Taxable	\$ 3.80
Medium Income	\$ 4.60	Not Taxable	\$ 4.60	\$ 4.88	Not Taxable	\$ 4.90
High Income	\$ 31.50	Not Taxable	\$ 31.50	\$ 33.39	Not Taxable	\$ 33.40
<b>Property Maintenance</b>						
Low Income - all property maintenance (from 2007/08)	\$ 12.20	Not Taxable	\$ 12.20	\$ 12.93	Not Taxable	\$ 13.00
Medium Income	\$ 18.20	Not Taxable	\$ 18.20	\$ 19.29	Not Taxable	\$ 19.30
High Income	\$ 46.20	Not Taxable	\$ 46.20	\$ 48.97	Not Taxable	\$ 49.00
<b>Home Care Private</b>						
Hourly rate	\$ 45.45	\$ 4.55	\$ 50.00	\$ 50.00	\$ 5.00	\$ 55.00
Plus travel time for outside town boundaries @ \$0.80/min						
HC Private Travel /km	\$ 0.80	Not Taxable	\$ 0.80	\$ 0.85	Not Taxable	\$ 0.85

## 2011-12 SCHEDULE OF FEES & CHARGES

DESCRIPTION OF FEES & CHARGES	2010-2011 Fees (Excl. GST)	GST Component	2010-2011 Total Fee	2011-2012 Fees (Excl. GST)	GST Component	2011-2012 Total Fee
<b>DISABLED PARKING PERMITS</b>						
Disabled Parking (for 3 years)	\$ 7.50	Not Taxable	\$ 7.50	\$ 7.95	Not Taxable	\$ 7.95
Disabled Parking - temporary permit (for up to 12 months)	\$ 3.50	Not Taxable	\$ 3.50	\$ 3.70	Not Taxable	\$ 3.70
<b>SWIMMING POOLS</b>						
<b>Casual</b>						
Child (per entry)	\$ 2.55	\$ 0.25	\$ 2.80	\$ 2.73	\$ 0.27	\$ 3.00
Adult (per entry)	\$ 3.36	\$ 0.34	\$ 3.70	\$ 3.55	\$ 0.35	\$ 3.90
Spectator	\$ 2.09	\$ 0.21	\$ 2.30	\$ 2.18	\$ 0.22	\$ 2.40
Students	\$ 2.09	\$ 0.21	\$ 2.30	\$ 2.18	\$ 0.22	\$ 2.40
Concession Casual	\$ 2.55	\$ 0.25	\$ 2.80	\$ 2.73	\$ 0.27	\$ 3.00
Family Casual	\$ 11.45	\$ 1.15	\$ 12.60	\$ 12.09	\$ 1.21	\$ 13.30
Swimming Pennants (per entry)	\$ 1.00	\$ 0.10	\$ 1.10	\$ 1.09	\$ 0.11	\$ 1.20
<b>Season Tickets</b>						
Child	\$ 57.82	\$ 5.78	\$ 63.60	\$ 61.27	\$ 6.13	\$ 67.40
Adult	\$ 78.91	\$ 7.89	\$ 86.80	\$ 83.64	\$ 8.36	\$ 92.00
Family	\$ 136.36	\$ 13.64	\$ 150.00	\$ 144.55	\$ 14.45	\$ 159.00
Concession	\$ 57.82	\$ 5.78	\$ 63.60	\$ 61.27	\$ 6.13	\$ 67.40
<b>SUSTAINABLE DEVELOPMENT</b>						
<b>BUILDING FEES</b>						
<b>Note:-</b>						
a) Statutory fees as prescribed by the Building Regulations shall be applied in addition to the fees listed below.						
b) The Building Permit Fees shall be \$Value of building work /200 or the following minimum whichever is the lesser						
<b>Residential (Domestic) Works</b> (minimum fee)						
Extensions/Alterations (cost/200) min \$500	\$ 619.50	\$ 61.95	\$ 681.45	\$ 727.27	\$ 72.73	\$ 800.00
Internal Alterations (cost / 200 ) min \$400	\$ 511.36	\$ 51.14	\$ 562.50	\$ 545.45	\$ 54.55	\$ 600.00
New Dwellings ( cost / 200 ) min \$700	\$ 868.63	\$ 86.86	\$ 955.50	\$ 1,090.91	\$ 109.09	\$ 1,200.00
Multi Unit Development	\$ 1,533.00	\$ 153.30	\$ 1,686.30			Cost /200
<b>Minor Works</b>						
Demolitions (any height class 1 or 10)	\$ 263.09	\$ 26.31	\$ 289.40	\$ 272.73	\$ 27.27	\$ 300.00
Demolitions (any other building \$ per storey)	\$ 387.18	\$ 38.72	\$ 425.90	\$ 454.55	\$ 45.45	\$ 500.00
Removals	\$ 268.05	\$ 26.80	\$ 294.85	\$ 272.73	\$ 27.27	\$ 300.00
Garages, carports, masts . <\$5,000	\$ 362.73	\$ 36.27	\$ 399.00	\$ 300.00	\$ 30.00	\$ 330.00
Garages, carports, masts . \$5,000 - \$10,000				\$ 362.73	\$ 36.27	\$ 399.00
Garages, carports, masts. \$10,000 - \$20,000				\$ 409.09	\$ 40.91	\$ 450.00
Garages, carports, masts. >\$20,000				\$ 472.73	\$ 47.27	\$ 520.00
Swimming Pools (inground)	\$ 550.18	\$ 55.02	\$ 605.20	\$ 550.18	\$ 55.02	\$ 605.20
Swimming Pools (above ground)	\$ 362.73	\$ 36.27	\$ 399.00	\$ 362.73	\$ 36.27	\$ 399.00
Other (e.g. verandah, re-stump, fences, heaters etc).	\$ 362.73	\$ 36.27	\$ 399.00	\$ 362.73	\$ 36.27	\$ 399.00
<b>Note:-</b>						
This may be reduced at the discretion of the Municipal Building Surveyor.						
<b>Commercial Works</b>						
> Up to \$30,000	\$ 724.50	\$ 72.45	\$ 796.95	\$ 772.73	\$ 77.27	\$ 850.00
> \$30,000 to \$100,000	\$value x 0.0125 + \$264	Yes - in addition to fee		\$value x 0.0125 +	Yes - in addition to fee	\$ value x 0.0125 +
> \$100,000 to \$499,000	\$value x 0.003 + \$1,470	Yes - in addition to fee		\$value x 0.003 +	Yes - in addition to fee	\$value x 0.003
> \$500,000 and over	\$value x 0.0016+\$2,520	Yes - in addition to fee		\$value x 0.0016+	Yes - in addition to fee	\$value x 0.0016
<b>Services</b>						
Non mandatory & additional reinspections	\$ 138.95	\$ 13.90	\$ 152.85	\$ 140.91	\$ 14.09	\$ 155.00
Council Consent and Report (Building Reg 4)	\$ 194.73	\$ 19.47	\$ 214.20	-	Set by Building Commission	
Copies - building records, building permit with min one hour fee and additional document copying fee per hour	-	-	-	\$ 68.18	\$ 6.82	\$ 75.00
Occupancy Permits	\$ 377.23	\$ 37.72	\$ 414.95	\$ 436.36	\$ 43.64	\$ 480.00
<b>Building Compliance</b>						
Building compliance - fee	Fees as for new building work plus additional 50%					

## 2011-12 SCHEDULE OF FEES & CHARGES

DESCRIPTION OF FEES & CHARGES	2010-2011 Fees (Excl. GST)	GST Component	2010-2011 Total Fee	2011-2012 Fees (Excl. GST)	GST Component	2011-2012 Total Fee	
<b>PLANNING FEES</b>							
<b>PLANNING PERMITS AND PLANNING Scheme amendments fees schedule 18/08/2009. (These fees do not attract GST)</b>							
Referenc should always be made to the Regulations to obtain the complete wording of individual fee regulations and other regulations (which include waiving and rebating provisions) The Regulations are available at <a href="http://www.dms.dpc.vic.gov.au">Http://www.dms.dpc.vic.gov.au</a>							
<b>APPLICATIONS FOR PERMITS UNDER SECTION 47 (REG. 7)</b>							
<b>Class</b>							
1. Use only				\$ 502.00	Not Taxable	\$ 502.00	
An application to undertake development ancillary to the use of the land for a single dwelling per lot; if the estimated cost of development included in the application is:							
2. >\$10,000 - \$100,000				\$ 239.00	Not Taxable	\$ 239.00	
3. >\$100,000				\$ 490.00	Not Taxable	\$ 490.00	
To develop land (other than for a single dwelling per lot) if the estimated cost of development included in the application is:							
4. <\$10,000	\$ 103.95	Not Taxable	\$ 103.00	\$ 102.00	Not Taxable	\$ 102.00	
> \$10,000 - \$50,000 (Council variation to fee structure)							
5. \$50,001 - \$250,000				\$ 302.00	Not Taxable	\$ 302.00	
6. \$250,001 - \$500,000				\$ 604.00	Not Taxable	\$ 604.00	
7. \$501,000 - \$1,000,000				\$ 707.00	Not Taxable	\$ 707.00	
8. \$1,000,001 - \$7,000,000				\$ 815.00	Not Taxable	\$ 815.00	
9. \$7,000,001 - \$10,000,000				\$ 1,153.00	Not Taxable	\$ 1,153.00	
10. \$10,000,001 - \$50,000,000				\$ 4,837.00	Not Taxable	\$ 4,837.00	
11. \$50,000,001				\$ 8,064.00	Not Taxable	\$ 8,064.00	
12. To subdivide an existing building						\$386.00	
13. To subdivide land into two lots						\$386.00	
14. To effect a realignment of a common boundary between lots or to consolidate two or more lots.						\$386.00	
15. To subdivide land.						\$781.00	
To remove a restriction (within the meaning of the <i>Subdivision Act 1988</i> ) over land if the land has been used or developed for more than 2 yrs. before the date of application, in a manner which would have been lawful under the <i>Planning and Environment Act 1987</i> but for the existence of the restriction \$249.00							
17. To create, vary or remove a restriction within the meaning of the <i>Subdivision Act 1988</i> ; or to create or remove a right of way.						\$541.00	
18. To create, vary or remove an easement other than a right of way; or to vary or remove a condition in the nature of an easement other than a right of way in a Crown grant.						\$404.00	
<b>COMBINED PERMIT APPLICATIONS (REGULATION 8)</b>							
The fee for an application for any combination of use, development other than subdivision, subdivision and any matter referred to in classes of application 16,17 or 18 set out in the table in regulation 7 is the sum arrived at by adding the highest of the fees which would have applied if separate applications had been made plus 50% of each of the other fees which would have applied if separate applications had been made.							
<b>FEES TO AMEND APPLICATIONS AFTER NOTICE HAS BEEN GIVEN (REGULATION 8A)</b>							
Request to amend an application for a permit after notice of the application has been given under section 52 for every class of application set out in the table in regulation 7						Not Taxable	\$ 99.00
<b>SUBDIVISION (Permit &amp; Certification Fees) Regulation 2000 Version at 18 April 2008</b>							
<b>Fee Type</b>							
Processing an application to certify a plan of subdivision under the Subdivision Act 1988						\$100 plus \$20 per lot	
Processing any other application for certification under the subdivision Act 1988						\$100.00	
Engineering plan prepared by Council Sec 15(6)						3.5% of value of works	
Supervision of works Sec 17(2)(b)						2.5% of value of works	
Checking engineering plans						0.75% of value of works	
<b>INDIGO SHIRE FEES &amp; CHARGES 2008/2009</b>							
Class 5 applications >\$10,000 - \$50,000							
\$ 302.00							
Applications for extensions of time to a permit or for significant amendments to a permit or approved plans - Admin fee							
	50% original fee	Not Taxable	50% original fee	No charge	Not Taxable	No charge	
Urgent planning certificates - same day (additional fee)	\$ 31.50	\$ 3.15	\$ 34.65	\$ 54.55	\$ 5.45	\$ 60.00	
Assessing Development Plans (3 lots or more) - Admin fee							
	\$126 plus \$26 per lot	Includes GST	\$126 plus \$26 per lot	Includes GST	\$130 plus \$25 per lot		
Assessing Timber Harvesting Plan (per assessment)	\$ 110.23	\$ 11.02	\$ 121.25	\$ 118.18	\$ 11.82	\$ 130.00	
Assessing Plantation Development Notice (per assessment)	\$ 110.23	\$ 11.02	\$ 121.25	\$ 118.18	\$ 11.82	\$ 130.00	
<b>Public Notice Administration charges -</b>							
> Public notice letters to owners/occupants	\$ 58.77	\$ 5.88	\$ 64.65	\$ 63.64	\$ 6.36	\$ 70.00	
> Public notice displayed on site (when erected for applicant)	\$ 58.77	\$ 5.88	\$ 64.65	\$ 63.64	\$ 6.36	\$ 70.00	
> Display ad in O&M Advertiser	\$ 185.86	\$ 18.59	\$ 204.45	\$ -			
> Display ad in Border Mail	\$ 310.77	\$ 31.08	\$ 341.85	\$ -		Charges as per newspaper fees plus 10%	
Approval or amendment of endorsed plans requiring further inspection or referrals - admin. Fees							
Urgent planning certificates (same day)	\$ 115.45	\$ 11.55	\$ 127.00	\$ 118.18	\$ 11.82	\$ 130.00	
Planning Scheme Amendments - when an independent panel report is required				\$ 54.55		\$ 60.00	
			Cost of Independent Panel	Cost of Independent Panel			
<b>Section 173 Agreements</b>							
Preparation fee							
Legal review where agreement prepared outside Council				\$ 77.27	\$ 7.73	\$ 85.00	
Actual Cost of Review							
Sealing fee	\$ 60.90	\$ 5.80	\$ 66.70	\$ 68.18	\$ 6.82	\$ 75.00	
Actual Cost of Review							
Request for Planning Information (requiring research of archives)	\$ 63.00	\$ 6.00	\$ 69.00	\$ 68.18	\$ 6.82	\$ 75.00	
Request for Planning Information (requiring search of archives) with min. one hour fee and additional document copying fee							
	\$ 63.00	\$ 6.00	\$ 69.00	\$ 68.18	\$ 6.82	\$ 75.00	
<b>Liquor License</b>							
Change of class of license/hours				\$ 236.36	\$ 23.64	\$260.00	
New license/increase in license area				\$ 236.36	\$ 23.64	\$260.00	

## 2011-12 SCHEDULE OF FEES & CHARGES

DESCRIPTION OF FEES & CHARGES	2010-2011 Fees (Excl. GST)	GST Component	2010-2011 Total Fee	2011-2012 Fees (Excl. GST)	GST Component	2011-2012 Total Fee
<b>ENVIRONMENTAL HEALTH FEES</b>						
<b>Annual Food Registration:</b>						
<b>Indigo Shire Council Municipal Area</b>						
<b>Class 1</b>						
Businesses selling food to vulnerable groups eg. Hospitals (audit required at cost)	\$ 414.75	Not Taxable	\$ 414.75	\$ 414.75	Not Taxable	\$ 475.00
<b>Class 2A</b>						
Businesses selling unpacked potentially hazardous foods which are not intended to be cooked or treated prior to consumption eg. hotels	\$ 378.00	Not Taxable	\$ 378.00	\$ 434.00	Not Taxable	\$ 434.00
Businesses selling potentially hazardous foods which are intended to be cooked prior to consumption; or	\$ 378.00	Not Taxable	\$ 378.00	\$ 434.00	Not Taxable	\$ 434.00
Businesses selling non potentially hazardous foods which are unpacked eg. take aways	\$ 378.00	Not Taxable	\$ 378.00	\$ 218.00	Not Taxable	\$ 218.00
<b>Class 2B</b>						
Businesses selling packaged foods only e.g.. Newsagent, wineries	\$ 189.00	Not Taxable	\$ 189.00	No Charge	as per changes to	the Food Act
<b>Other Fees</b>						
Transfer Fee - all registered premises	Transfer Fee is 50% of rego price		Transfer Fee is 50% of rego price			
Late fee (regos not received by the 1 March)	Normal registration fee + additional 50% of rego price		Normal registration fee + additional 50% of rego price			
Prescribed Accommodation Fee	\$ 210.00	Not Taxable	\$ 210.00	\$ 242.00	Not Taxable	\$ 242.00
Hairdressing/Skin Penetration	\$ 105.00	Not Taxable	\$ 105.00	\$ 120.00	Not Taxable	\$ 120.00
Food premises/hairdressing/skin penetration specific inspection request - Fee	\$ 121.00	Not Taxable	\$ 121.00	\$ 150.00	Not Taxable	\$ 150.00
<b>Caravan Parks</b>						
Fee - Powered site	\$ 2.65	Not Taxable	\$ 2.65	\$ 4.00	Not Taxable	\$ 4.00
Registration transfer \$50.00 as per legislation	\$ 52.50	Not Taxable	\$ 52.50	\$ 50.00	Not Taxable	\$ 50.00
<b>Septic Tanks</b>						
New - Fee	\$ 378.00	Not Taxable	\$ 378.00	\$ 420.00	Not Taxable	\$ 420.00
Alteration - Fee	\$ 189.00	Not Taxable	\$ 189.00	\$ 200.00	Not Taxable	\$ 200.00
Inspection request	\$ 121.00	Not Taxable	\$ 121.00	\$ 150.00	Not Taxable	\$ 150.00
<b>Mount Hotham Resort Area</b>						
<b>Class 1</b>						
Businesses selling food to vulnerable groups e.g.. Hospitals (audit required at cost)	\$ 493.50	Not Taxable	\$ 493.50	\$ 530.00	Not Taxable	\$ 530.00
<b>Class 2A</b>						
Businesses selling unpacked potentially hazardous foods which are not intended to be cooked or treated prior to consumption e.g.. hotels	\$ 456.75	Not Taxable	\$ 456.75	\$ 520.00	Not Taxable	\$ 520.00
Businesses selling potentially hazardous foods which are intended to be cooked prior to consumption; or	\$ 456.75	Not Taxable	\$ 456.75	\$ 520.00	Not Taxable	\$ 520.00
Businesses selling non potentially hazardous foods which are unpacked e.g.. take aways	\$ 456.75	Not Taxable	\$ 456.75	\$ 300.00	Not Taxable	\$ 300.00
<b>Class 2B</b>						
Businesses selling packaged foods only e.g.. Newsagent, wineries	\$ 231.00	Not Taxable	\$ 231.00		Not Taxable	Free, per legislation
<b>Other Fees</b>						
Transfer Fee - all registered premises	Transfer Fee is 50% of rego price		Transfer Fee is 50% of rego price			
Late fee (regos not received by the 1 March)	Normal registration fee + additional 50% of rego price		Normal registration fee + additional 50% of rego price			
<b>Prescribed Accommodation Fee</b>						
Up to 20 persons accommodated	\$ 273.00	Not Taxable	\$ 273.00	\$ 285.00	Not Taxable	\$ 285.00
21 to 40 persons accommodated	\$ 351.75	Not Taxable	\$ 351.75	\$ 375.00	Not Taxable	\$ 375.00
41 to 60 persons accommodated	\$ 404.25	Not Taxable	\$ 404.25	\$ 425.00	Not Taxable	\$ 425.00
61 or more persons accommodated	\$ 456.75	Not Taxable	\$ 456.75	\$ 480.00	Not Taxable	\$ 480.00
Hairdressing/Skin Penetration	\$ 115.50	Not Taxable	\$ 115.50	\$ 140.00	Not Taxable	\$ 140.00
<b>Falls Creek Resort area</b>						
<b>Class 1</b>						
Businesses selling food to vulnerable groups e.g.. Hospitals (audit required at cost)	\$ 493.50	Not Taxable	\$ 493.50	\$ 530.00	Not Taxable	\$ 530.00
<b>Class 2</b>						
Businesses selling unpacked potentially hazardous foods which are not intended to be cooked or treated prior to consumption e.g.. hotels	\$ 456.75	Not Taxable	\$ 456.75	\$ 520.00	Not Taxable	\$ 520.00
Businesses selling potentially hazardous foods which are intended to be cooked prior to consumption; or	\$ 456.75	Not Taxable	\$ 456.75	\$ 520.00	Not Taxable	\$ 520.00
<b>Class 3</b>						
Businesses selling non potentially hazardous foods which are unpacked e.g.. take aways	\$ 456.75	Not Taxable	\$ 456.75	\$ 300.00	Not Taxable	\$ 300.00
<b>Class 4</b>						
Businesses selling packaged foods only eg. Newsagent, wineries	\$ 231.00	Not Taxable	\$ 231.00	Free per legislation	Not Taxable	Free per legislation
<b>Prescribed Accommodation</b>						
Up to 20 persons accommodated	\$ 273.00	Not Taxable	\$ 273.00	\$ 285.00	Not Taxable	\$ 285.00
21 to 40 persons accommodated	\$ 351.75	Not Taxable	\$ 351.75	\$ 375.00	Not Taxable	\$ 375.00
41 to 60 persons accommodated	\$ 404.25	Not Taxable	\$ 404.25	\$ 425.00	Not Taxable	\$ 425.00
61 or more persons accommodated	\$ 456.75	Not Taxable	\$ 456.75	\$ 480.00	Not Taxable	\$ 480.00
Hairdressing/Skin penetration	\$ 115.50	Not Taxable	\$ 115.50	\$ 115.50	Not Taxable	\$ 140.00
<b>Other Fees</b>						
Transfer Fee - all registered premises	50% of registration price		50% of registration price			
Late fee (regos not received by the 1 March)	Normal registration fee + additional 50% of rego price		Normal registration fee + additional 50% of rego price			

## 2011-12 SCHEDULE OF FEES & CHARGES

DESCRIPTION OF FEES & CHARGES	2010-2011 Fees (Excl. GST)	GST Component	2010-2011 Total Fee	2011-2012 Fees (Excl. GST)	GST Component	2011-2012 Total Fee
<b>OPERATIONS</b>						
<b>GARBAGE AND RECYCLE COLLECTION</b>						
Garbage Collection	\$ 115.50	Not Taxable	\$ 115.50	\$ 122.50	Not Taxable	\$ 122.50
Recycling Collection	\$ 60.00	Not Taxable	\$ 60.00	\$ 63.50	Not Taxable	\$ 63.50
Green Organic Waste Collection	\$ 97.70	Not Taxable	\$ 97.70	\$ 103.50	Not Taxable	\$ 103.50
<b>WASTE MANAGEMENT FACILITIES</b>						
Waste Management Facility Levy	\$ 51.85	Not Taxable	\$ 51.85	\$ 55.00	Not Taxable	\$ 55.00
<b>TRANSFER STATION FEES</b>						
Putrescible Waste, Hand Garbage or other waste for disposal						
<b>General Waste Rate/m3 = \$23.00</b>						
Car Boot, S/Wagon (up to 0.2 m3)	\$ 6.36	\$ 0.64	\$ 7.00	\$ 6.74	\$ 0.67	\$ 7.40
Single Axle Trailer or Utility (up to 0.5 m3)	\$ 12.73	\$ 1.27	\$ 14.00	\$ 13.49	\$ 1.35	\$ 14.80
Tandem Axle Trailer (up to 1.5 m3)	\$ 31.82	\$ 3.18	\$ 35.00	\$ 33.73	\$ 3.37	\$ 37.10
Truck or Trailer over 1.5 m3 (per cubic metre)	\$ 25.45	\$ 2.55	\$ 28.00	\$ 26.98	\$ 2.70	\$ 29.70
<b>Other Materials</b>						
Car Bodies			No charge			No charge
Clean green separated waste accepted by Site Supervisor (per cubic metre) (Full charge if contaminated)	\$ 12.73	\$ 1.27	\$ 14.00	\$ 13.49	\$ 1.35	\$ 14.80
Sorted recyclables accepted by Site Supervisor			No charge			No charge
Clean earth fill accepted by Site Supervisor			No charge			No charge
Car tyres (each)	\$ 5.64	\$ 0.56	\$ 6.20	\$ 5.98	\$ 0.60	\$ 6.60
Car tyres with rim (each)	\$ 7.91	\$ 0.79	\$ 8.70	\$ 8.38	\$ 0.84	\$ 9.20
Light truck tyres (each)	\$ 10.00	\$ 1.00	\$ 11.00	\$ 10.60	\$ 1.06	\$ 11.70
Heavy truck tyres (each)	\$ 24.36	\$ 2.44	\$ 26.80	\$ 25.82	\$ 2.58	\$ 28.40
Tractor tyres (each)	\$ 52.14	\$ 5.21	\$ 57.35	\$ 55.27	\$ 5.53	\$ 60.80
Earthmover tyres (each)	\$ 52.14	\$ 5.21	\$ 57.35	\$ 55.27	\$ 5.53	\$ 60.80
Cardboard (per cubic metre)	\$ 12.73	\$ 1.27	\$ 14.00	\$ 13.50	\$ 1.35	\$ 14.90
E-Waste (per cubic metre) \$5.00 minimum charge				\$ 22.73	\$ 2.27	\$ 25.00
<b>Road Opening Permits</b>						
<i>Restoration Charges per square metres (to be paid when permit obtained)</i>						
Roads - Deep lift asphalt or similar						
Roads - Bitumin surface on crushed rock base						
Footpaths/Crossovers - Asphalt, 75 mm concrete, picher or flag type						
Footpaths/Crossovers - 100 to 150 mm - concrete						
Channel/Kerb - concrete, pitchers, dish gutters, spoon drains						
Dressed Stone - Replacement with new stone						
Kerb and Channel - Replacement with existing stone						
Provision of levels for driveway construction						
Additional Inspection						
Provision of legal discharge point for stormwater drainage						
			Covered by Road Management Act, Unit Fees set by State Govt, July 1 each year As at 1 July, 2009 1 Fee Unit = \$11.69			Covered by Road Management Act, Unit Fees set by State Govt, July 1 each year As at 1 July, 2009 1 Fee Unit = \$11.69
						This fee set by Building Regulations.

## 2011-12 SCHEDULE OF FEES & CHARGES

### Carlyle Cemetery Rutherglen

#### Fees & Charges Schedule 2011-12

#### In accordance with the Cemeteries and Crematoria Act 2003

In pursuance of the powers conferred upon them by the Cemeteries and Crematoria Act 2003, the trustees of the Carlyle Public Cemetery hereby make the following scale of fees, which shall come into operation upon publication in the Government Gazette, and from and after such publication, every scale of fees heretofore made by the said trustees shall be and is hereby rescinded to the extent to which it conflicts with this scale.

Cemetery Service	Cemetery Service Item	Description	Location	Administration (GST inclusive)	Right of Interment (Non taxable)	Gravedigging (GST inclusive)	Contract Cost	Total Cost	Proposed Fee*
Right of Interment – bodily remains	Includes purchase of land in lawn section, interment and sinking of grave	New Grave Lot	Lawn Section Land 2.44m x 1.88m (next grave along)	\$139.20	\$525.80	Weekdays \$550.00		\$1,215.00	\$1,518.75
						Weekends/Public Holidays + \$115.00		\$1,330.00	\$1,662.50
						Oversize + \$120.00		\$1,335.00	\$1,668.75
		Re-open existing Grave Lot		\$139.20		Weekdays \$550.00		\$689.20	\$861.50
						Weekends/Public Holidays + \$115.00		\$804.20	\$1,005.25
						Oversize + \$120.00		\$809.20	\$1,011.50
		In public grave without exclusive right (stillborn child)		<b>Please refer to Cemetery Administrator</b>		<i>Price on application</i>			
		In public grave without exclusive right (others)		<b>Please refer to Cemetery Administrator</b>		<i>Price on application</i>			
Right of Interment – cremated remains	Includes purchase of land in lawn section and the interment and sinking of ashes		Lawn Section	\$139.20	\$525.80 (new site)	\$110.00		\$775.00	\$968.75
	Includes interment of ashes in existing grave lot		Monumental Section	\$139.20		\$110.00		\$249.20	\$311.15

# 2011-12 SCHEDULE OF FEES & CHARGES

## Carlyle Cemetery Rutherglen

### Fees & Charges Schedule 2011-12

#### In accordance with the Cemeteries and Crematoria Act 2003

In pursuance of the powers conferred upon them by the Cemeteries and Crematoria Act 2003, the trustees of the Carlyle Public Cemetery hereby make the following scale of fees, which shall come into operation upon publication in the Government Gazette, and from and after such publication, every scale of fees heretofore made by the said trustees shall be and is hereby rescinded to the extent to which it conflicts with this scale.

Cemetery Service	Cemetery Service Item	Description	Location	Administration (GST inclusive)	Right of Interment (Non taxable)	Gravedigging (GST inclusive)	Contract Cost	Total Cost	Proposed Fee*
	Includes the niche and the installation of ashes and plaque/vase		Niche Wall	\$139.20	\$300.00 (memorial wall niche)		Niche Wall Plaque/Vase <i>(Price on application)</i>	\$439.20	\$549.00
	Includes administrative fee and reservation plaque	Reservation (only) of a Niche	Niche Wall	\$73.00				\$73.00	
Monumental Section	Includes the purchase of land, first interment and sinking of grave <b><i>(prior approval must be sought by the Cemetery Administrator)</i></b>	New Grave Lot	Land 2.44m x 1.88m	\$139.20	\$525.80	Weekdays \$550.00		\$1,215.00	\$1,518.75
Weekends/Public Holidays + \$115.00							\$1,330.00	\$1,662.50	
Oversize + \$120.00							\$1,335.00	\$1,668.75	
Lawn Section		Re-open existing Grave Lot		\$139.20		Weekdays \$500.00		\$639.20	\$799.00
						Weekends/Public Holidays + \$115.00		\$754.20	\$942.75
						Oversize + \$120.00		\$759.20	\$949.00
Exhumation				<i>Price on application</i>		<i>Price on application</i>	<i>Price on application</i>		
				<b><i>Please refer to the Cemetery Administrator</i></b>					
Miscellaneous	Headstone and flower container		Lawn Section	\$70.00			<i>Price on application</i>		

## 2011-12 SCHEDULE OF FEES & CHARGES

### Carlyle Cemetery Rutherglen

#### Fees & Charges Schedule 2011-12

#### In accordance with the Cemeteries and Crematoria Act 2003

In pursuance of the powers conferred upon them by the Cemeteries and Crematoria Act 2003, the trustees of the Carlyle Public Cemetery hereby make the following scale of fees, which shall come into operation upon publication in the Government Gazette, and from and after such publication, every scale of fees heretofore made by the said trustees shall be and is hereby rescinded to the extent to which it conflicts with this scale.

Cemetery Service	Cemetery Service Item	Description	Location	Administration (GST inclusive)	Right of Interment (Non taxable)	Gravedigging (GST inclusive)	Contract Cost	Total Cost	Proposed Fee*
	Permission to erect a headstone or monument		Monumental Section (only)	\$70.00			<i>Price on application</i>		
	Search Fee (per request) – in excess of 15 minutes and at the discretion of the Cemetery Assistant			\$28.00				\$28.00	

Indirect Costs	Percentage of Total Cost	Indirect Cost Definition
Overheads	5%	Contribution to costs associated with insurances, depreciation, repairs, utilities, supplies and advertising.
Maintenance	10%	Contribution to costs associated with general grounds maintenance.  Maintenance costs may include things such as the cost of mowing, watering and other maintenance requirements of lawn and garden sections, ensuring pathways and roads are safe and maintenance of fencing, cemetery equipment and any structures.
Perpetual maintenance	10%	Contribution to the costs of operating and managing the public cemetery and the need to provide for maintenance such as roads, paths, gardens, fences, buildings, water, security, park establishment and replacement) of the public cemetery in perpetuity.