



INDIGO SHIRE

Adopted Budget Report 2013-14

Adopted at the Special Council
Meeting on Tuesday 25 June 2013

Indigo
A great place to live,
work and visit

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Mayor's Introduction

The Indigo Shire continues to remain in a strong financial position, with sustainable levels of borrowing and sound financial management, incorporating a generally conservative outlook. We endeavour to be responsive to community needs while maintaining important core Council functions, with many human and financial resources committed to areas such as maintaining our roads, parks and gardens, pools, community care, planning and building services.

It is important to note here that from 1 July this year Council is obliged to collect the Fire Services Property Levy and pass it on to the State Government. Ratepayers will see this additional item on their rate notices in August 2013. Currently this levy is collected through property insurance. For those people already paying property insurance, they should see a similar decline in their insurance premium. Council acknowledges that the impact of this levy on the total amount collected through rate notices will be significant, and is working with state government to communicate this change to ratepayers.

The Budget for 2013-14 provides the financial support to undertake and progress the Council's strategic objectives that have been outlined in the community driven-Council Plan. The task of trying to accommodate the myriad requests across our diverse Shire is a challenge that is increasingly being driven by strategic planning rather than knee jerk responses to current trends.

There are significant expectations of Council and the cost pressures that we face are often far in excess of what the average household faces. The rate increase proposed in this Budget of 6.0% is the same as last year. The rate increase proposed in this Budget of 6.0% has been kept in line with the previously adopted Strategic Resources Plan that is incorporated in the Council Plan. However, Council will be introducing an organics collection that will commence in March 2014 which will have an additional impact on waste charges for some residents. Full details of rate movements can be found in a table at 9.2 on page 44.

The comparison of this 2013-14 budget to the 2012-13 financial year must be read with the understanding that the 2012-13 year contained \$1.1 million of savings that were identified by council to offset the payment of the defined benefit superannuation shortfall (\$1.279 million). These savings came from capital projects (\$0.89 million) and operating expense (\$0.22 million). Therefore the comparison between the years must be viewed with this saving in mind.

The 2013-14 budget benefits from council's ongoing drive for efficiencies and cost savings. In the last few years council has achieved \$0.12 million of one-off cost savings and \$0.62 million of recurring savings to the annual operating budget. These recurring savings equate to a saving of approximately 5% of rate revenue. Work continues with another \$0.12 million of savings already identified in the upcoming financial year.

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 2012-13 year.

One important change is to library services, because from 1 July Council will operate library services in its own right. The additional annual operating cost to bring this service in-house is \$44,000, with capital costs of \$80,000 to buy additional books and operating equipment.

Others include:

- Additional funding directed towards tree management and drainage services.
- Funding for a foreman to support the outdoor staff.
- The retention of an Economic Development staff member until September 2013 after grant funding ceased in December 2012. This program was responsible for initiatives such as the successful Buy Local campaign.
- A new trainee position funded within the Beechworth Visitor Information Centre commencing mid December 2013 to support the sustained increase in tourist numbers to the area.
- An increase in funding for the Rutherglen Wine Experience of \$25,000 taking the 2013-14 funding to \$138,100
- An additional day per week of resources to maintain and improve Council's important web, online and social media presence.
- The introduction of a new organics waste service scheduled to commence at the start of March 2014.

It is forecast to cost Council an additional \$0.87 million in the 2013-14 Budget to provide the new initiatives described above. Approximately 25% of this additional cost relates to the introduction of the new organics service.

The total Capital Works program for 2013-14 will be \$10.13 million. This is a sizable capital works program, however it includes expected carry forward work from the 2012-13 program of \$2.91 million. The progression of the Council office accommodation project will be the largest single project within the 2013-14 Capital Works program. The next most significant Capital Works item is \$1.29 million to be spent of the Barnawartha recreation reserve facility construction.

Some of the other highlights of the Capital Works program include:

- The Yackandandah kindergarten extension
- Additional renewal works at the Rutherglen kindergarten
- Chiltern floodway mitigation works
- Drainage improvements in Wahgunyah and Beechworth
- Shade sail for Morley Park in Wahgunyah
- Renewal works at the Burke Museum and Courthouse
- Renewal works at the Stanley Hall and Athenaeum
- Renewal works at the Rutherglen Lions clubrooms
- Continuation of the solar hub project
- Installation of an RV point in Chiltern
- Upgrades to the Kiewa-Bonegilla Road and Sanatorium Road
- Sealing of Soldiers Road
- Replacement of the McFeeters Road bridge
- Continuation of the annual resealing and gravel road re-sheeting program
- The purchase of books for the new Yackandandah library and operating equipment for the overall Indigo library services
- Kerb and channel replacements for four separate streets across the Shire
- Two footpath renewal projects in Rutherglen and Wahgunyah.

For full details refer to the Capital Works Program at Appendix C.

Over recent years, Council has adopted a practice not to include projects within the Capital Works program that relate to unconfirmed grants at the time the Budget is prepared and adopted. Such projects are the reconstruction of the Lake Sambell wall in Beechworth, the Yackandandah Senior Citizens renewal and kitchen upgrade and the Wahgunyah Traton Street to Lake Moodemere cycling path. If relevant grant funds for these projects are approved within the short term, Council is very likely to consider them as part of the mid-year Budget review.

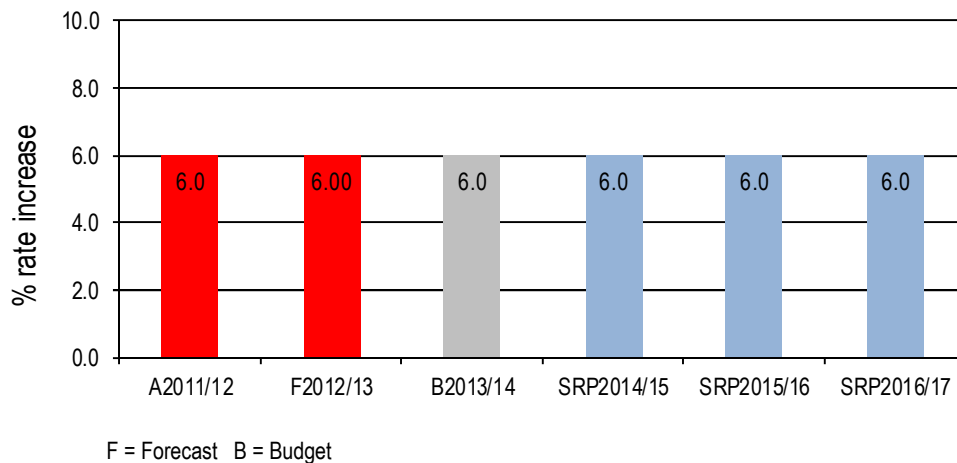
I would like to sincerely thank Council staff for their efforts in developing this Budget document, as well as my fellow Councillors who have worked hard to ensure that this Budget is financially sound. Not only are there legislative requirements on its content and timing, it is very difficult to make assumptions and predictions about what might occur in the future. It is always a time-consuming but essential part of our annual work.

Cr Barb Murdoch
Mayor

Chief Executive Officer's summary

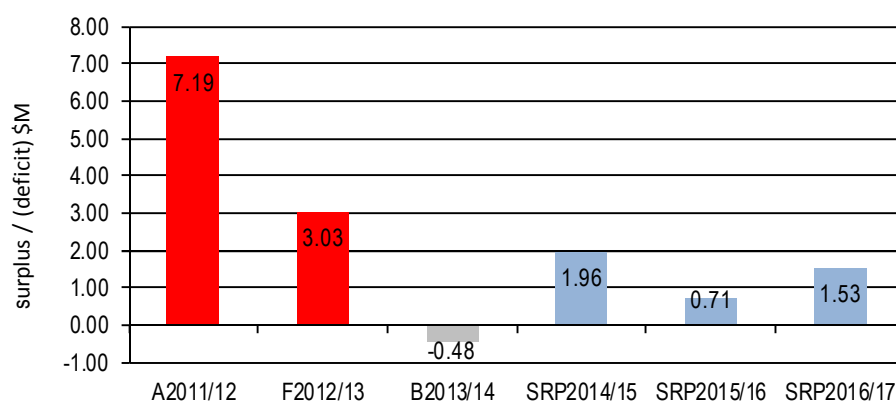
Council has prepared a Budget for the 2013-14 financial year which seeks to balance the demand for services and infrastructure with the community's capacity to pay. Key Budget information is provided below about the rate increase, operating result, service levels, cash and investments, capital works, financial position, financial sustainability and key strategic activities of the Council.

1. Rates



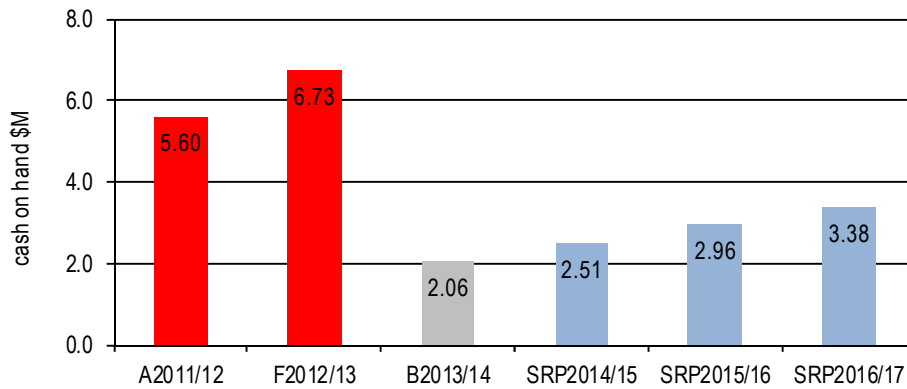
It is proposed that general rates increase by 6.0% for the 2013-14 year, raising total rates and charges of \$13.07 million, including \$0.042 million generated from supplementary rates. Of the 6.0% increase, approximately 5.0% will go toward maintaining service levels and meeting the cost of a number 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 2012-13 year was also 6.0%).

2. Operating result



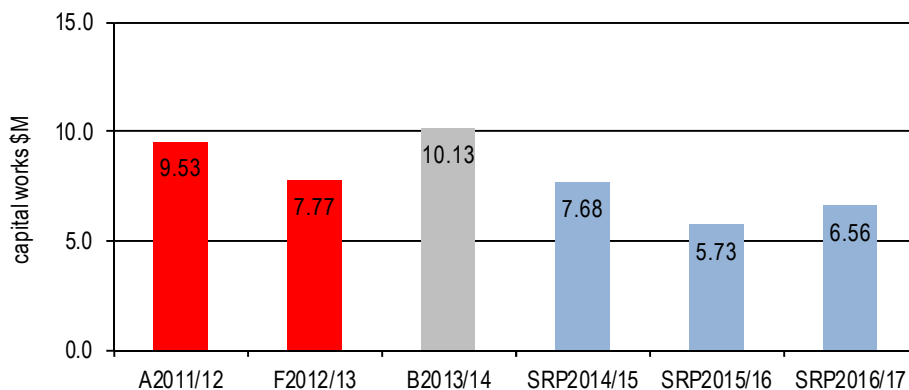
The expected operating result for the 2013-14 year is a deficit of \$0.48 million, which is a decrease of \$3.50 million over 2012-13. This sizable decline in operating result is mainly due to a number of grants relating to the 2013-14 Budget year being received and recognised as income in the 2012-13 financial year. The most significant of these grants paid in advance is \$2.1 million from the Victorian Grants Commissions (VGC) representing 50% of the 2013-14 funding paid in June 2013 and recognised as income in 2012-13 in accordance with Australian Accounting Standards. Further explanation is available within section 4 of this Budget document.

3. Cash and investments



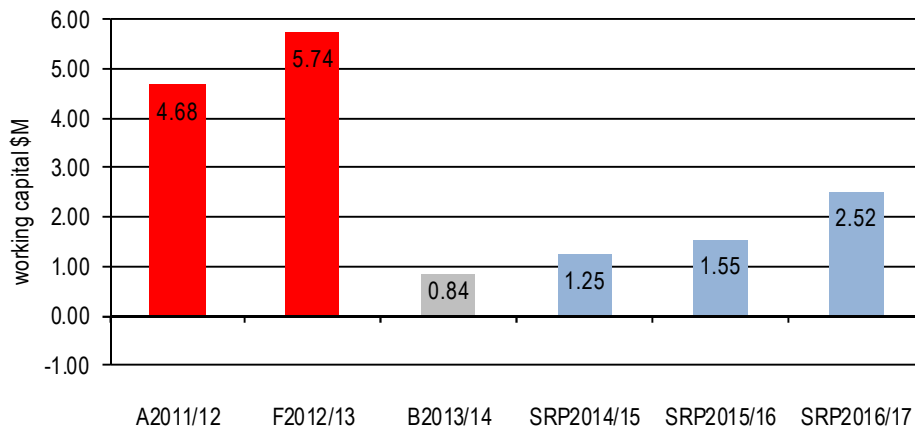
Cash and investments are expected to decrease by \$4.67 million during the year to \$2.06 million as at 30 June 2014. This is due to grant funds received in 2012-13 or earlier and held in reserve awaiting commencement of the relevant capital project and to fund 2013-14 operations (see VGC funding explanation at item 2 above). The main project affected is the Council Office Accommodation project and the expected works on that project during 2013-14 is responsible for the significant decrease in cash at the end of 2013-14.

4. Capital works



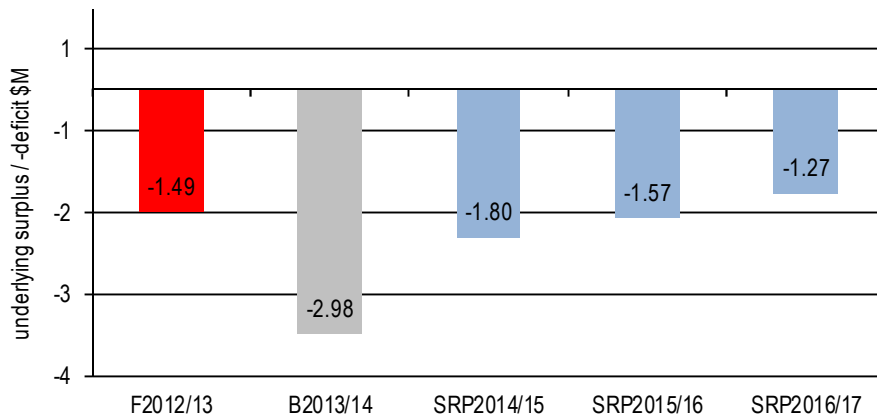
The Capital Works program for the 2013-14 year is expected to be \$10.13 million of which \$2.91 million relates to projects which will be carried forward from the 2012-13 year. The carried forward component is fully funded from the 2012-13 Budget. Of the \$10.13 million funding required for the Capital Works program, \$2.6 million will come from Council operations, \$2.5 million from external grants and contributions, \$1.0 million from new loans, \$3.95 million from reserves (predominantly unexpended grants) and the balance from proceeds from sale of assets.

5. Financial position



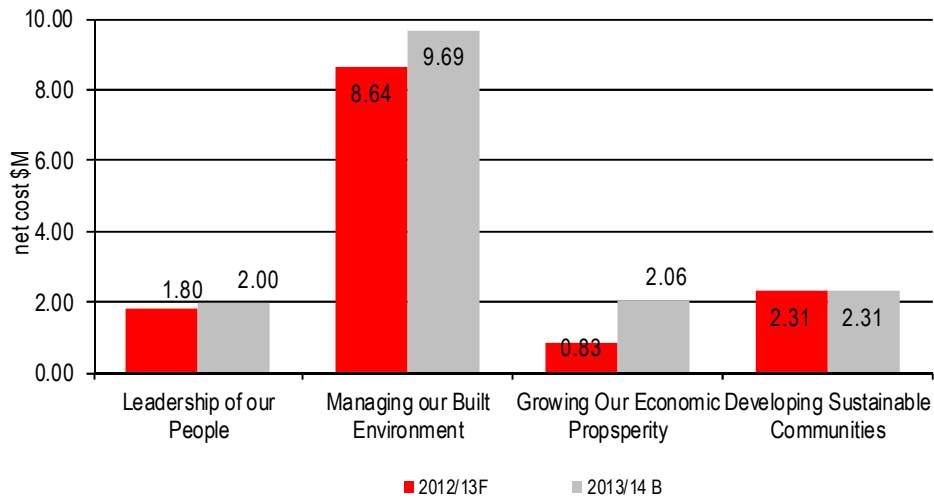
The financial position is expected to improve with net assets (net worth) to increase by \$0.52 million to \$187.43 million driven by the year's operating surplus and asset revaluations. Net current assets (working capital) will reduce by \$4.90 million to \$0.84 million as at 30 June 2014. This is mainly due to the use of the VGC funding and capital grants received in prior years and held in reserve and being used as carry forward funding of operations and uncompleted capital works from 2012-13 (mainly the Council Office Accommodation project).

6. Financial sustainability



A high level Strategic Resources Plan for the years 2013-14 to 2016-17 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 comprehensive 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 2013-14 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 Local Government Act and Regulations.

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

The 2013-14 Budget, which is included in this report, is for the year 1 July 2013 to 30 June 2014 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 2014 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Accounting Standards. The Budget 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 preparation of the Budget begins in February each year when several briefing meetings are 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. Budget submission may be made publically available as part of the Council report to consider Budget submissions.

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:

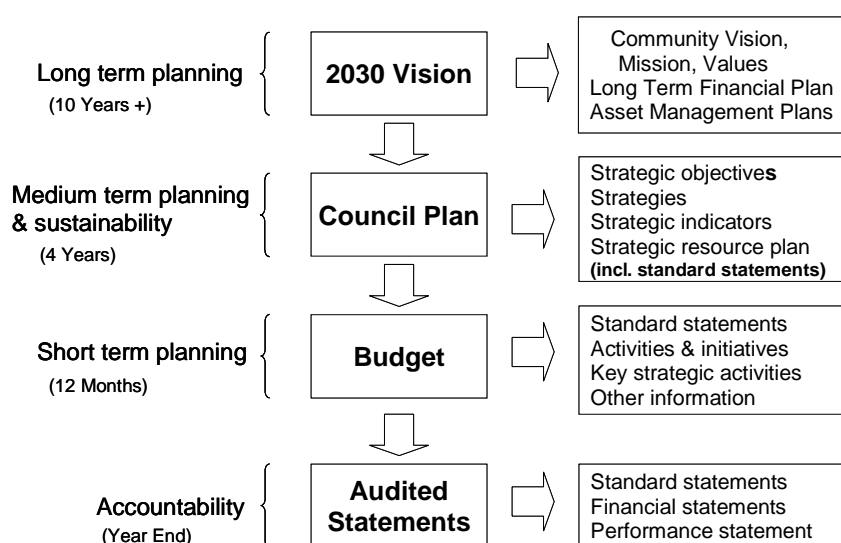
| Budget process | Timing |
|---|------------|
| 1. Officers prepare operating and capital Budgets | Feb -Mar |
| 2. Council considers draft Budgets at informal briefings | Feb – May |
| 3. Proposed Budget submitted to Council for approval | May |
| 4. Public notice advising intention to adopt Budget | 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 2013-2017) and short term (Annual Budget 2013-2014) 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

Our values

- Respect, honesty and integrity
- Clear and open communication
- Leadership and teamwork
- Community focus and engagement
- Professionalism and partnerships
- Innovation and creativity

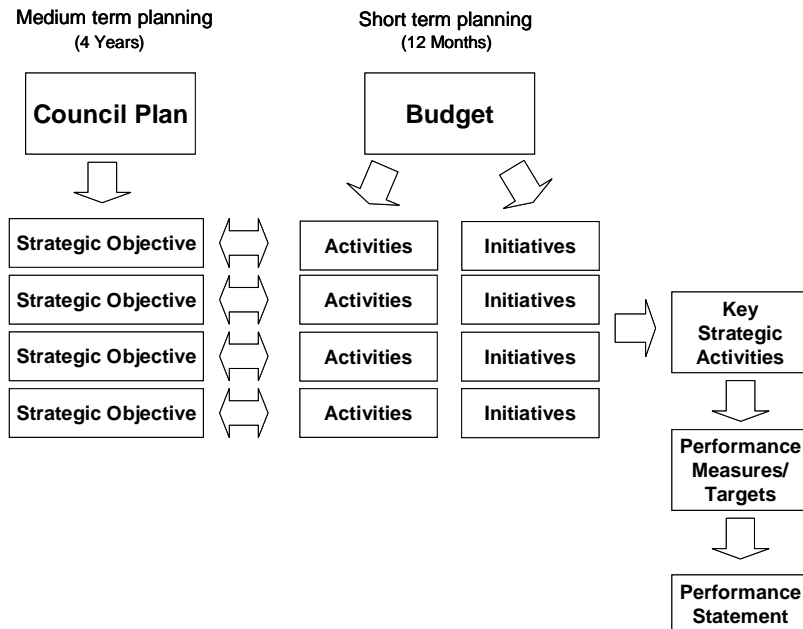
1.3 Strategic objectives

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 2013-2017. 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 community strengthening and care service delivery, provide a safe environment for our community, protect and enhance the Shire's natural environment, promote and manage appropriate land use and 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 and support participation of our communities and reinforce the inherent strengths of the Indigo Shire. |

2. Activities, initiatives and key strategic activities

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 2013-2017. The following table lists the four upper level or Strategic Objectives as described in the Council Plan



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 | 2013-14 Budget Expenditure (Revenue) Net Cost \$'000 | 2012-13 Forecast 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. | 328 0 328 | 319 0 319 |
| 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. | 428 (45) 383 | 421 (43) 378 |
| 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. | 393 0 393 | 366 0 366 |
| Risk Management (including OHS) | This service provides a range of governance, risk, insurance, occupational health and safety, statutory and corporate support services. | 692 (32) 660 | 561 (23) 538 |
| Communications | This service provides Council and the Mayor & Councillors with strategic and operational communication services. | 232 0 232 | 195 0 195 |

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 refurbishment, construction and commissioning of Council offices as determined in Council's office accommodation strategy | One office completed and occupied, one office under construction | June 2014 |
| Actively market monthly community forums to ensure best possible attendances | 5% increase in numbers attending in 2013-14 compared to 2012-13 | June 2014 |
| Implement risk management reporting framework | Adoption of a risk management reporting framework by CMG and Audit Committee | June 2014 |

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 | 2013-14 Budget Expenditure (Revenue) Net Cost \$'000 | 2012-13 Forecast 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. | 6,392 (337) 6,055 | 6,413 (393) 6,020 |
| 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. | 8,189 (4,557) 3,632 | 7,576 (4,955) 2,621 |

Initiatives

1. Undertake building component survey to more accurately define long-term maintenance requirements for historic buildings (Council owned)
2. Conduct the review of the Municipal Emergency Management Plan
3. Exercise the MECC annually with other agencies
4. Promote Council's organics waste collection
5. Review tree planting species list
6. Review and implement Council's Asset
7. Adopt and implement the infrastructure Design Manual
8. Review Council's Road Management Plan
9. Complete annual gravel re-sheeting program
10. Complete annual resealing program
11. Pursue opportunities to expand or enhance the Shire's cycle and pedestrian network
12. Implement priority actions from master plans and Council's Drainage Asset Management Plan

Key strategic activities

| Strategic Activity | Performance Measure | Performance Target |
|---|--|--------------------|
| Renew our sealed road network to a sustainable level | Reseal 4% of the sealed road network | April 2014 |
| Renew our unsealed road network to a sustainable level | Re-sheet 4% of the unsealed road network | June 2014 |
| Renew or replace one bridge to maintain safe access for residents | Renew or replace one bridge | June 2014 |

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 | 2013-14 Budget Expenditure (Revenue) Net Cost \$'000 | 2012-13 Forecast 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, procurement support, 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. | 1,792 (2,373) (581) | 1,507 (3,238) (1,731) |
| Economic Development & Tourism | This service incorporates economic development, tourism, visitor information centres, Burke Museum and the Beechworth Historic Precinct. The unit facilitates the advancement of economic prosperity and development of the economic base within the municipality. As part of this, tourism services are recognised as a critical component within Indigo Shire. | 1,874 (472) 1,402 | 1,790 (435) 1,355 |
| Customer Service & Records Management | Services include records and information management and office support services at council offices. | 1,272 (32) 1,240 | 1,231 (27) 1,204 |

Initiatives

1. Review of Council's rating strategy
2. Develop an agreed and balanced Long –Term Financial Plan that maintains Council's low risk status over the long term.
3. Update our customer service systems to allow for appropriate data capture, tracking, monitoring and reporting of customer inquiries.
4. Develop an improved method of measuring customer satisfaction with front-line Council interactions.

Key strategic activities

| Strategic Activity | Performance Measure | Performance Target |
|--|--|--------------------|
| Optimise our financial sustainability | Review and update Council's rating strategy | March 2014 |
| Develop an improved method of measuring customer satisfaction with front-line Council interactions | Benchmark survey completed | May 2014 |
| Improve the use of strategic financial tools | Develop / review / update standard financial tools and calculators used by Budget managers | June 2014 |

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 | 2013-14 Budget Expenditure (Revenue) Net Cost \$'000 | 2012-13 Forecast Expenditure (Revenue) Net Cost \$'000 |
|----------------------------------|---|--|--|
| Community Care and Strengthening | <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, and holiday programs.</p> <p>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>2,838</p> <p>(1,413)</p> <p>1,425</p> | <p>2,837</p> <p>(1,510)</p> <p>1,327</p> |
| Environmental Health | <p>This service protects the community's health and wellbeing 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>259</p> <p>(240)</p> <p>20</p> | <p>232</p> <p>(215)</p> <p>17</p> |
| Local laws | <p>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.</p> | <p>209</p> <p>(188)</p> <p>21</p> | <p>209</p> <p>(181)</p> <p>28</p> |

| Activity | Description | 2013-14 Budget Expenditure (Revenue) Net Cost \$'000 | 2012-13 Forecast Expenditure (Revenue) Net Cost \$'000 |
|--------------------------------|---|---|---|
| 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. | 389 (358) 31 | 361 (300) 61 |
| Planning and Natural Resources | Development and provision of land use policy and services including environmental policy, coordination and implementation of environmental projects and works with other services to improve Council's environmental performance. | 1,017 (199) 818 | 1,031 (157) 874 |

Initiatives

1. Maintain the Active Service Model approach to ensure the community care unit develops and provides high quality and flexible care plans and services for in-home support and analyse most appropriate HACC service delivery model with Indigo Health Consortium.
2. Provide clarity and direction to land use planning through the continued implementation of Rural Land Use Strategy actions, and facilitate any recommendations through appropriate planning scheme amendments
3. Continue to support initiatives with the local community to adopt, articulate and implement sustainable building design and lifestyle practices.
4. Encourage healthy and active lifestyles in our community through a range of targeted and strategic activities.
5. Initiate and deliver a Place Based approach to community strengthening activities that include early years, young people, arts and culture, and recreation.

Key strategic activities

| Strategic Activity | Performance Measure | Performance Target |
|--|---|---------------------------|
| Establish environmental best practice objectives and actions and incorporate into decision making criteria for Council programs and capital works activities | Review the Indigo Environment Strategy and have it adopted by Council | June 2014 |
| | Review the Roadside Conservation Management Plan and have it adopted by Council | June 2014 |
| Council's development services controls reflect the Council's view of a sustainable Indigo Shire | Review the Indigo Planning Scheme and have it adopted by Council | June 2014 |
| Empower all people in Indigo Shire to access the information, support & services they need to lead healthy, active, safe and culturally diverse lifestyles | Implement the new Library system across the Shire and provide a full year report of operations to Council | June 2014 |

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 2013-14 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

| | Net Cost (Revenue) \$'000 | Expenditure \$'000 | Revenue \$'000 |
|---|--|-------------------------------|---------------------------|
| Leadership of our people and our community | 1,995 | 2,073 | (77) |
| Managing our Built Environment | 9,688 | 14,581 | (4,894) |
| Growing Our Economic Prosperity | 2,061 | 4,937 | (2,877) |
| Developing Sustainable Communities | 2,313 | 4,711 | (2,398) |
| Total activities and initiatives | 16,057 | 26,302 | (10,246) |
| Other non-attributable | 0 | | |
| Deficit before funding sources | 16,057 | | |
| Rates and charges | (13,066) | | |
| Capital grants & Contributions and gain on asset sale | (2,515) | | |
| Total funding sources | (15,581) | | |
| Surplus for the year | 476 | | |

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.

Note that much of the information collected through the 2011 Census has still not been released by the ABS and therefore some of the references within this section refer to information from the 2006 Census.

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 is 16,225. (Source: ABS *Estimated Resident Population Data March 30 2012*)

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 2011-12 136 babies were born. An average of 145 babies have been born each year over the past seven years. (Source *Department of Human Services (Vic) Maternal and Child Health Annual Reports – Indigo Shire*)

The median age of people in Indigo was 44 years. Children aged 0 – 14 years made up 18.9% of the population and people aged 65 years and over made up 17.2% of the population.

Cultural diversity

Indigo Shire is not a culturally and linguistically diverse municipality. In the 2011 Census 87.1% of the population indicated they were Australian born (93.5% of the population stated that only English was spoken at home (74% for Victoria).

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

Within Indigo Shire, 29.3% of people were attending an educational institution. In 2011 the statistical data shows that 26.6% attended Secondary School, 28.9% attended Primary School, 6.6% attended Pre School and 14.6% attending either TAFE or University. (Source: *Council Plan – 2013-2017. ABS2011 Census Quick Stats*).

Employment

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 and Wangaratta. This is supported by ABS census data showing Indigo has a higher than average proportion of tertiary qualified individuals than neighbouring councils.

An estimated 44% of Indigo Shire residents live and work in the area, with 47% residing in the area but working outside the boundaries.

There are over 1000 separate businesses based in the Shire. Whilst the number of manufacturing businesses is low, employment in this sector is high. Nestle/Uncle Toby's manufacturer of cereals and health food products based at Wahgunyah employs over 700 people and Murray Goulburn, major producer of dairy products at Tangambalanga, employs over 100 people. Our economy relies on its rural and tourism base and its regional association with Albury-Wodonga and Wangaratta.

3.2 External influences

In preparing the 2013-14 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.

Inflationary pressure

Local government expenses are different to household expenses. The Consumer Price Index (CPI) measures price movements in a standard basket of common household goods and services. A 'basket' of common council services is primarily affected by the growth in construction, material and wage costs, not CPI.

The majority of Council's spending is targeted towards maintaining and renewing more than \$200 million worth of community infrastructure assets such as roads, bridges, sporting facilities and buildings; and human services such as aged care programs, maternal and child health, and youth service.

The expenses of staff and contractors to deliver human-based services, and staff and materials needed to construct, maintain and upgrade assets and infrastructure means that local government costs are significantly affected by the Average Weekly Earnings (AWE) and Roads Construction and Maintenance indexes. Commencing 1 July 2013, Council's wages will also be impacted by the increase in the Superannuation Guarantee Levy from 9.0% to 9.25%.

Council costs are substantially different to a basket of common household goods and services. The Municipal Association of Victoria (MAV) Local Government Cost Index (LGCI) is a forward-projecting index that uses a combination of established Government indices that reflect average wages, construction and materials costs that best represent councils' spending profile. Due to the timing of the release of many of the input indices, the LGCI is generally not released until the last week in May each year and is not available for the forthcoming year at Budget preparation time.

The following table provides a comparison of the CPI and LGCI as well as the various indices that make up the LGCI over a recent 10-year period. As can be seen from this table, the LGCI has been as high as 132% more than the CPI in 2001-02 and almost on par with it in 2005-06 being just 6.3% higher. On average, the LGCI has been 70% higher than the CPI over this 10 year period.

| % Growth | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 |
|--------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| CPI | 2.8% | 3.2% | 2.3% | 2.0% | 3.2% | 2.6% | 3.6% | 2.8% | 2.1% |
| LGCI | 6.5% | 6.0% | 4.7% | 4.8% | 3.4% | 4.1% | 5.2% | 5.0% | 3.4% |
| % Diff – LGCI/CPI | 132.1% | 87.5% | 104.3% | 140.0% | 6.3% | 57.7% | 44.4% | 78.6% | 61.9% |
| WPI | 3.5% | 3.6% | 3.2% | 3.9% | 3.8% | 3.6% | 3.9% | 4.0% | 2.8% |
| AWE | 7.1% | 6.7% | 4.7% | 4.3% | 2.9% | 2.8% | 5.0% | 5.3% | 4.8% |
| Econtech* | 3.6% | 3.4% | 8.6% | 9.8% | 5.4% | 6.0% | 6.8% | 2.4% | -3.6% |
| Econtech# | 4.5% | 2.7% | 3.1% | 5.3% | 5.6% | 10.9% | 5.7% | 4.5% | -1.9% |

CPI – The Australian Bureau of Statistic's Consumer Price Index

LGCI – The Municipal Association of Victoria's Local Government Cost Index

WPI - The Australian Bureau of Statistic's Wage Price Index

AWE - The Australian Bureau of Statistic's Average Weekly Earnings

Econtech and Econtech# are Non-Residential Construction and Engineering Construction indices. Econtech is a private consulting and forecasting organisation which provides annual historic and forecast figures on price movements for the Construction Forecasting Council (CFC).

The LGCI identifies the increase in costs that will be incurred for Council to deliver the same level and range of services as the previous year, ie the change in costs to maintain the status quo.

The LGCI does not take into account or make an allowance for growth in service delivery, any change in the type or mix of services to be provided, or other cost pressures facing Council.

In addition to different cost structures of the average household, Councils face several pressures which create financial viability risks and increase the amount of revenue required through rates. These external pressures can be surmised as follows.

Cost shifting (*)

Cost shifting occurs when Federal and State Government programs transfer responsibilities to local government with insufficient funding or with grants that don't keep pace with service delivery costs. Once the responsibility for the service delivery has been accepted by Council, invariably contributions through rates are commonly required to cover funding shortfalls.

Infrastructure renewal gap (*)

All Victorian Councils are responsible for ageing community infrastructure such as roads, drains, buildings, sporting facilities etc. A number of programs such as the Asset Management Framework have been established to ensure that adequate levels of funding are allocated by Councils towards the progressive renewal of their infrastructure assets. Over the last five to 10 years, all Victorian Councils have significantly increased Capital Works Budgets to meet this renewal gap. The annual shortfall in spending needed to maintain Council owned infrastructure assets across the state was \$280 million in 2007. It is now \$100 million per year.

Superannuation shortfall (*)

All Victorian Councils are required by law to ensure that their superannuation obligations are fully funded. In 2012, a state-wide shortfall of \$406 million was paid to the Local Authorities Superannuation Fund Defined Benefit Scheme by all Victorian Councils. Indigo Shire's share of this state-wide shortfall that was paid in December 2012 was \$1.33 million.

Other levels of government are not required to fully fund their defined benefit scheme liabilities. The Victorian Government's unfunded superannuation liability is \$21.7 billion, up by 50 per cent since 2005. The Australian Federal Government's \$129.5 billion superannuation liability is only partly covered by its \$56.1 billion Future Fund.

Declining government grants (*)

Nationally, local government collects 3.5% of the \$333.4 billion total taxes raised by all tiers of government. Core financial assistance through federal tax distribution to local government has declined from 1.2% of Australian Government revenue in 1993–94 to 0.62% in 2011–12.

Australian and Victorian Government grants to local government are usually indexed to CPI or less. In real terms, grants are lower each year as Council cost movements to deliver the service increase at LGCI levels. Councils are forced to fund these gaps from rates revenue.

State and federal regulations and reporting obligations (*)

An investigation by the Essential Services Commission has confirmed there are more than 100 reporting requirements for Victorian Councils to at least 17 different state agencies. Many requirements provide little or no direct benefit to ratepayers, but result in increased Council costs and a diversion of council resources.

State Levies (*)

In recent years, authorities have placed a levy on all waste going into landfill, which Councils must pay on all household waste disposed at those centres irrespective of whether this is at their own landfill centres or via a surcharge to landfill centres operated by others. Indigo Shire's landfill is disposed of at the Albury Landfill Centre and while landfill levies are not applied to landfill centres in mostly rural NSW, the costs of disposing of waste per tonne at the Albury Landfill Centre have risen significant each year over the last four years. Indigo Shire's cost of disposal for domestic waste has increased from \$45 per tonne in 2010-11 to \$100 per tonne in 2012-13 – an increase of 122% over a three-year period.

Fire Services Levy

A new fire levy will apply to all private property owners – including persons and organisations who do not currently pay Council rates, such as churches, charities, private schools and RSLs – from 1 July 2013. A number of Council properties will also be subject to the fire levy. Under new legislation, the Fire Services Property Levy Act 2012, introduced as a result of recommendations by the Victorian Bushfires Royal Commission (VBRC), the new Fire Services Property Levy (FSPL) will be collected by Council on behalf of the State Government, to fund the operations of the MFB and CFA.

As this fire services levy was previously collected on behalf of the State Government by insurance companies, ratepayers who currently pay property insurance should see a reduction in their property insurance premiums in the 2013-14 year.

It is important to note that Council will act as the State Government's collection agency for this fire services levy in much the same way that businesses collect GST on behalf of the Federal Government for which we will receive a small service. The commitment from the State Government to pay Local Government this small service fee is only for two years (2012-13 and 2013-14). All fire services levy funds collect by Council will be remitted to the State Government.

** Source: Municipal Association of Victoria (MAV)*

3.3 Internal influences

As well as external influences, there are also a number of internal influences which are expected to have an impact on the preparation of the 2013-14 Budget to varying degrees. These matters may have arisen from events occurring during the 2012-13 year resulting in variances between the forecast actual and Budgeted results for that year as well as matters expected to arise in the 2013-14 year. The major internal influences affecting the 2013-14 Budget are set out below:

- Council will continue to run the Buller Gas reticulated LPG gas service contract during the 2013-14 Budget year. Furthermore, the SRP assumes that the first renewal option for the Buller Gas contract will be taken up in July 2013 for a further 10 years.
- The cost of domestic waste disposal at the Albury landfill will increase by \$13.60 per tonne in 2013-14. This represents a 13.6% increase and follows a 33.3% increase in both 2012-13 and 2010-11 and a further 25% increase in 2011-12.
- The inclusion of Council's Enterprise Bargaining Agreement (EBA) provisions has been factored into salary modelling for the 2013-2014 Budget and all of the subsequent years for the SRP horizon. In addition to the EBA increases, the Superannuation Guarantee Levy has been increased from 9.0% to 9.25% in line with recent Federal Government legislation.
- An expected reduction in Federal and State Grant funding during 2013-2014 following the high number of natural disasters over the past 24 months that have placed additional burden on State and Federal government financial resources.
- Over the past three years, the Victorian Grants Commission (VGC) has paid 25% of the following years funding in June of the preceding financial year. In June 2012, we received 50% of the 2012-13 VGC funding which improved the 2011-12 Financial Result by \$1.067 million which had a corresponding adverse effect on the 2012-13 Financial Result. The 2013-14 Budget has been updated with recent advice that 50% of the 2013-14 funding will be paid in June 2013 which will improve the projected 2012-13 result but will adversely affect the budgeted 2013-14 result. The 2013-14 Budget assumes that 25% of the 2014-15 funding will be received in June 2014.
- Carry forward capital works expenditures from 2012-13 into 2013-14 have been forecast at \$2.906 million.
- Council has Budgeted a saving in property insurance with the removal of the Fire Services Levy from insurance premiums, however, we have now Budgeted the payment of the Fire Services levy expense directly to the State Government along with the fire services levy collected from all other ratepayer properties in the Shire.

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:

- Increases to Fees & Charges that not regulated by other legislation to be capped at 6.0%. A number of Fees & Charges have increased by less than 6.0%, however, no increase in Fees & Charges is to exceed 6.0%
- Grants to be based on confirmed funding levels.
- New revenue sources to be identified where possible.
- Service levels are generally to be maintained at 2012-13 levels.
- Salaries and wages to be increased in line with Council's approved EBA.
- A continued commitment to use trainees to fill vacancies and new initiatives wherever possible.
- New initiatives or new employee proposals to continue to follow the established process which requires a business case to be approved by both Council's Senior Management Group and the Corporate Management Group.
- Asset renewal capital expenditure requirements identified in the adopted Asset Management Plans (AMP) during the last 18 months for Roads, Bridges, Buildings, Drainage and Pathways have been incorporated into the 2013-14 Capital Budget as well as into the remaining years of the SRP.
- An increase of the superannuation on-cost provision by 1.8% was introduced in October 2011 and is maintained in the 2013-14 Budget and across the SRP horizon to ensure that the expected future shortfalls in the defined benefit superannuation scheme are costed across a number of years rather than the year(s) in which the shortfall is declared.
- The Superannuation Guarantee levy has been increased from 9.0% to 9.25% in line with legislation.
- Continue to support lobbying of state and federal governments via MAV and the financial sustainability group led by Central Goldfields Shire (as a follow up group of small rural councils in response to the Whelan Report) for a greater share and certainty to grant funding, particularly for small shires.
- The Road & Bridge initiative funding of an extra \$1.0 million per year for four years has been built into the 2013-14 Budget and the SRP through to 2014-15.
- Council will introduce a new Organics waste service and this new service is projected to commence at the start of March 2014 based on the most recent information from the service provider.
- As part of the Budget submission consideration process, Council resolved to place \$30,000 in a quarantined section of the 2013-14 operating budget to for the Chiltern Mt Pilot Discovery Centre project. This project is subject to a grant application of \$90,000 and should the grant application be successful, the Council contribution of \$30,000 towards the project will be made available and added to the 2013-14 budget at the following quarterly review (being September or December 2013 or March 2014).

3.5 Long term strategies

The Budget includes consideration of a number of long term strategies to assist Council in preparing the Budget in a proper financial management context. These include a Strategic Resources Plan for the years 2013-14 to 2016-17 (section 8), the adopted Rating Strategy (section 9) and Other Long Term Strategies (section 10) including borrowings, infrastructure, asset management and service delivery.

4. Analysis of operating Budget

This section analyses the operating Budget including expected revenues and expenses of the Council for the 2013-14 year.

4.1 Budgeted operating statement

| | Ref | Forecast Actual 2012-13 \$'000 | Budget 2013-14 \$'000 | Variance \$'000 |
|---------------------------------------|-------|---|-----------------------------|--------------------|
| Total income | 4.2 | 28,076 | 25,826 | (2,250) |
| Total expenses | 4.3 | (25,049) | (26,302) | (1,253) |
| Surplus (deficit) for the year | | 3,028 | (476) | (3,503) |
| Grants – capital | 4.2.8 | (4,486) | (2,344) | 2,142 |
| Contributions - Capital | 4.2.9 | (33) | (163) | (130) |
| Underlying surplus (deficit) | 4.1.1 | (1,491) | (2,983) | (1,491) |

4.1.1 Underlying deficit (\$1.49 million decrease)

The underlying result is the net surplus or deficit for the year adjusted for capital grants, contributions of non-monetary assets and other once-off adjustments. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by non-recurring or once-off items of income and expenses which can often mask the operating result.

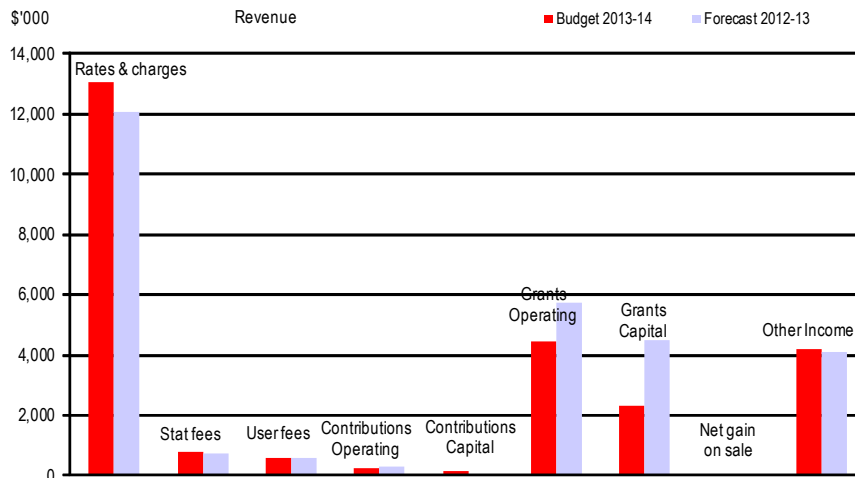
The underlying result for the 2013-14 year is a deficit of \$2.98 million which is unfavourable by \$1.49 million over the 2012-13 year. This deterioration over 2012-13 is due to lower than normal operating grants received from the Victorian Grants Commission (VGC) in 2013-14 where 50% of next years funding was paid in June 2013. The 2013-14 Budget projects VGC grant funding to return to normal prepayment of only 25% of the following years funding in June 2014. A review of the SRP shows a reducing trend for the Underlying Result each year over the SRP horizon.

4.2 Income

As can be seen within the following tables and graphs, the main cause for the net decrease of \$2.25 million within Total Income is a projected decline in Grants - Capital of \$2.14 million.

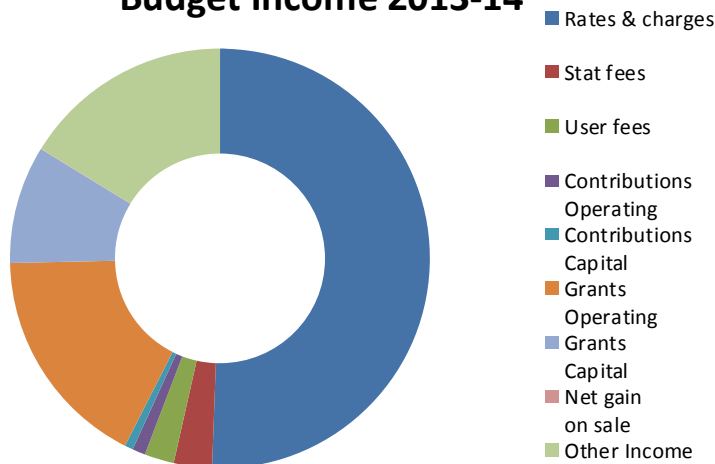
| Operating Revenue Types | Ref | Forecast Actual 2012-13 \$'000 | Budget 2013-14 \$'000 | Variance \$'000 |
|-------------------------------|-------|---|-----------------------------|--------------------|
| Rates and charges | 4.2.1 | 12,079 | 13,066 | 987 |
| Statutory fees and fines | 4.2.2 | 728 | 764 | 36 |
| User fees | 4.2.3 | 609 | 587 | (22) |
| Contributions – Operating | 4.2.4 | 312 | 259 | (53) |
| Grants – Operating | 4.2.5 | 5,751 | 4,442 | (1,309) |
| Net gain on sale of assets | 4.2.6 | 2 | 8 | 6 |
| Other Income | 4.2.7 | 4,076 | 4,193 | 118 |
| Total Operating Income | | 23,557 | 23,319 | (238) |

| Capital Revenue Types | Ref | Forecast Actual 2012-13 \$'000 | Budget 2013-14 \$'000 | Variance \$'000 |
|-----------------------------|-------|---|-----------------------------|--------------------|
| Grants – Capital | 4.2.8 | 4,486 | 2,344 | (2,142) |
| Contributions – Capital | 4.2.9 | 33 | 163 | 130 |
| Total Capital Income | | 4,519 | 2,507 | (2,012) |



Source: Appendix A

Budget Income 2013-14



4.2.1 Rates and charges (\$0.99 million increase)

It is proposed that the general rate charge is increased by 6.0% and the combination of the compound effect of Supplementary Valuations in both 2012-13 and those Budgeted for in 2013-14 and together with additional charges generated by the introduction of the Organics waste service, represents an increase of 8.2% or \$0.99 million in rate revenue over 2012-13 to \$13.07 million. Supplementary rates are Budgeted to be \$42,000 within the 2013-14 Budget. Section 9 - "Rating Strategy" includes a more detailed analysis of the rates and charges to be levied for 2013-14.

4.2.2 Statutory fees and fines (\$0.04 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 that are not mandated by other Government authorities and are set by Council are generally in the order of a 5% increase.

Statutory fees are forecast to increase by 4.9% or \$0.04 million compared to 2012-13. A detailed listing of statutory fees is available in Appendix E of this document, on Council's website and can also be inspected at Council's customer service centres.

4.2.3 User fees (\$0.02 million decrease)

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 decrease by 3.7% or \$0.02 million over 2012-13. The decrease is mainly due to expected lower levels of Freeza Events (and hence user fees derived from them) and an expected return to normal pool entry fees following the recent hotter 2012-13 season. 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 (\$0.05 million decrease)

Operating Contributions relate mainly to monies paid by Council staff as their contribution towards personal use of Council-owned vehicle. Operating Contributions are projected to decrease by \$0.05 million compared to 2012-13 and this decrease is due to the anticipated take up of novated leases by a number of senior managers early in the 2013-14 year.

4.2.5 Grants - Operating (\$1.31 million decrease)

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 decreased by 22.8% or \$1.31 million compared to 2012-13. Significant movements in grant funding are summarised below:

| Grant Funding Types | Forecast | | |
|----------------------------------|-----------------------------|-----------------------------|--------------------|
| | Actual 2012-13 \$'000 | Budget 2013-14 \$'000 | Variance \$'000 |
| Community Care, Support & Access | 810 | 773 | (37) |
| Community Development | 25 | 35 | 9 |
| Families, Youth & Children | 201 | 187 | (14) |
| Conservation & Environment | 55 | 33 | (21) |
| Emergency Response | 230 | 160 | (70) |
| Victorian Grants Commission | 3,147 | 3,160 | 13 |
| Economic Development | 38 | 17 | (21) |
| Procurement | 150 | 50 | (100) |

As can be seen from the above table, the largest component is the Victorian Grants Commission (VGC) funding. For both 2012-13 and 2013-14 financial years, the VGC has paid 50% of the years funding in June of the preceding financial year. Accounting standards dictate that grant revenue must be recognised in the financial year that it is received and this early receipt of 50% of the VGC in both 2012-13 and 2013-14 funding means that the variance in VGC grant funding between the two years remains relatively unchanged.

The decrease in Operating Grant funding within Community Care, Support & Access is due to the transfer of the Rural Access Initiative program into Community Development. The decrease within Youth & Children is due to cessation of funding within Early Years Co-ordination and lower funding levels in 2013-14 within Youth Services. Funding reductions within Conservation & Environment reflect the unconfirmed continuation of several weed and roadside management programs. While these programs may continue into 2013-14, at the time of Budget preparation, this remained unconfirmed. The reductions in Emergency Response reflect the one-off funding in 2012-13 for the Roadside Bushfire Safety Tree Trimming program that occurred during the year. The reduced funding levels with Economic Development and Procurement reflect the end of grant funded programs within those two business units.

4.2.6 Net gain on sale of assets (\$0.01 million increase)

Profit / (loss) from the sale of Council assets is forecast to decrease by \$0.01 million versus 2012-13. The overall value of this net gain and the net change itself are both relatively minor and immaterial.

4.2.7 Other Income (\$0.12 million increase)

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 increase by \$0.12 million compared to 2012-13.

4.2.8 Grants - Capital (\$2.14 million decrease)

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the Capital Works program. As has been the norm in recent prior years, Council has continued the practice within the 2013-14 Budget 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 2013.

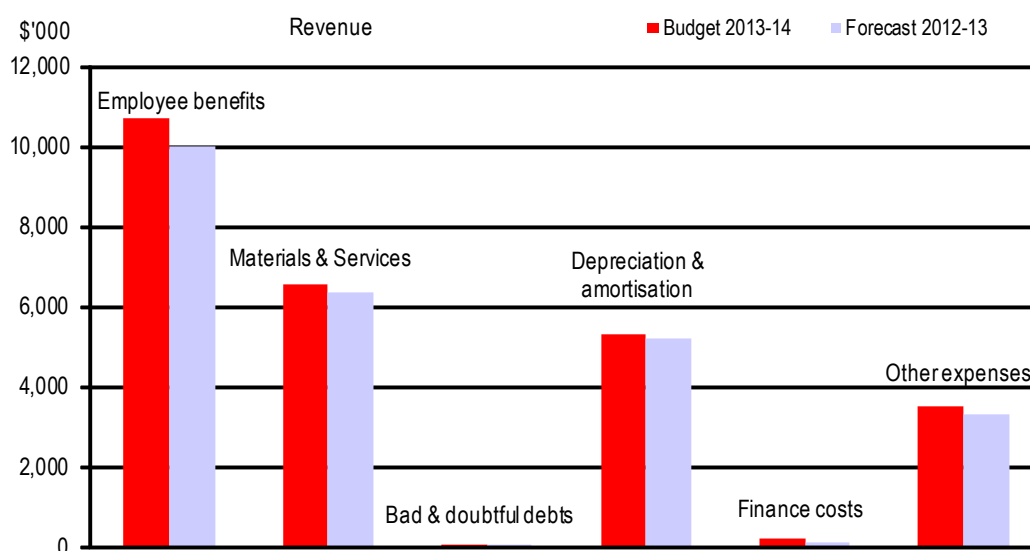
The main cause for the significant decrease in Capital Grant funding in 2013-14 is due to two sizable capital grants being received in 2012-13 which are not expected to be repeated in 2013-14. Those two grants are \$1.1 million to part fund the Council Office Accommodation projects and \$0.35 million expected towards the end of 2012-13 to finalise the funding for flood restoration works.

4.2.9 Contributions - Capital (\$0.13 million increase)

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 increase by \$0.13 million compared to 2012-13.

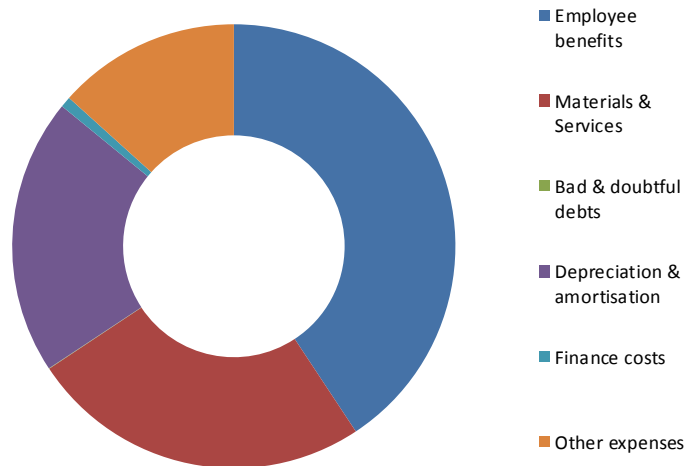
4.3 Expenses

| Expenditure Types | Ref | Forecast | Budget | Variance |
|------------------------------------|-------|-----------------------------|-------------------|--------------|
| | | Actual 2012-13 \$'000 | 2013-14 \$'000 | \$'000 |
| Employee benefits | 4.3.1 | 10,001 | 10,711 | 710 |
| Materials and services | 4.3.2 | 6,349 | 6,566 | 217 |
| Bad and doubtful debts | 4.3.3 | 6 | 6 | 0 |
| Depreciation and amortisation | 4.3.4 | 5,224 | 5,302 | 78 |
| Finance costs | 4.3.5 | 140 | 208 | 67 |
| Other expenses | 4.3.6 | 3,330 | 3,510 | 180 |
| Total operating expenditure | | 25,049 | 26,302 | 1,253 |



Source: Appendix A

Budgeted Expenses 2013-14



Source: Appendix A

4.3.1 Employee benefits (\$0.71 million increase)

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

Employee costs are forecast to increase by \$0.71 million (7.1%) in total compared to 2012-13. Significant movements in employee costs by service unit are summarised below.

All salaries are affected by the annual EBA increase, the change to the Superannuation Guarantee Levy which increases to 9.25 in 2013-14 and the additional superannuation on-cost created in 2011-12 to fund future shortfall calls against the defined benefit superannuation scheme.

Of the significant changes summarised below, increases in Local Roads and Parks & Gardens are due to the full year effect of additional resources added to those areas in the 2012-13 Budget and a five month vacancy during 2012-13 is the cause of the sizable increase within Financial Management.

New Budget initiatives for a new trainee to commence in December 2013 and an extra day of resourcing for website management within Visitor Services and Public Relations respectively are the causes for increases in those areas. The full year impact in 2013-14 of maternity leave within Human Resources and other team vacancies during 2012-13 account for the remaining significant employee benefit changes.

| Department | Service Unit | Forecast | Budget | Variance |
|-------------------------|----------------------------|-----------------------------|-------------------|----------|
| | | Actual 2012-13 \$'000 | 2013-14 \$'000 | \$'000 |
| Assets & Operations | Plant & Equipment | 109 | 93 | 16 |
| | Local Roads | 1,006 | 1,106 | (101) |
| | Parks & Gardens | 579 | 677 | (98) |
| Sustainable Communities | Community Development | 72 | 0 | 72 |
| | Recreation, Arts & Culture | 195 | 230 | (35) |
| | Families, Youth & Children | 280 | 311 | (31) |
| | Environmental Health | 221 | 245 | (24) |
| | Building Control | 355 | 386 | (31) |
| | Planning | 313 | 353 | (40) |
| | Corporate Services | Administration Services | 574 | 569 |
| | Finance Management | 196 | 305 | (109) |
| | Economic Development | 143 | 108 | 36 |
| | Visitor Services | 316 | 366 | (50) |
| Governance | Public Relations | 153 | 186 | (33) |
| | Mayor & Councillors | 90 | 108 | (18) |
| | Human Resources | 349 | 387 | (38) |
| | Risk & Governance | 197 | 216 | (19) |

4.3.2 Materials and services (\$0.22 million increase)

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 \$0.22 million compared to 2012-13.

Consumables are forecast to be \$ million compared to 2012-13 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), the production of an Official Visitors Guide (which did not occur in 2012-13) and within Waste Management services for tipping fees associated with the introduction of the new Organics service.

External contracts are forecast to decrease by \$0.17 million compared to 2012-13. This decrease is the net effect of \$0.54 million decreases in some costs and \$0.37 million increases in other costs. The main cost decreases are due to the removal of service delivery costs for several one-off grant funded programs, the installation costs of temporary office accommodation costs in Yackandandah expected to be completed this financial year and Council election costs which will not occur again until 2016-17. The main cost increases are the cost for delivery of the new organics service, the cost of the property valuations that occur every two years and higher levels of production planned at Council's quarry.

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

Bad and doubtful debts are projected to remain unchanged compared to 2012-13.

4.3.4 Depreciation and amortisation (\$0.08 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 and infrastructure assets such as roads and drains.

The increase of \$0.08 million for 2013-14 equates to a 1.5% increase and is relatively minor. This increase is quite low due to the removal of the annual \$0.08 million amortisation cost for the Buller Gas license. Another contributing factor that has minimised the overall increases is lower fleet depreciation costs as more senior managers are expected to move to novated leases and several software licenses that became fully depreciated in 2012-13.

4.3.5 Finance costs (\$0.07 million increase)

Borrowing costs relate to interest charged by financial institutions on funds borrowed. The increase in borrowing costs is due to lower borrowing costs in 2012-13 where Budgeted loans have been deferred to the end of the financial year and the effect of the planned new loan in 2013-14.

4.3.6 Other expenses (\$0.18 million increase)

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 increase by \$0.18 million compared to 2012-13. The main contributors to this increase are the inclusion within the 2013-14 Budget of rent for the temporary office accommodation in Yackandandah for the duration of the Shire Accommodation project and the payment of commission for Buller Gas sales rather than amortisation of a license fee.

Utility costs relate to telecommunications and other utilities such as water, gas and electricity. Utility costs are forecast to increase by 3.6% or \$0.02 million compared to 2012-13 as energy costs are expected to stabilise following higher increases in recent years.

5. Analysis of Budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2013-14 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 2012-13 \$'000 | Budget 2013-14 \$'000 | Variance \$'000 |
|--|-------|---|-----------------------------|--------------------|
| Cash flows from operating activities | 5.1.1 | | | |
| <i>Receipts</i> | | | | |
| Rates and charges | | 12,029 | 13,016 | 987 |
| Grants & Contributions - Operating | | 6,063 | 4,702 | (1,362) |
| Grants & Contributions - Capital | | 4,519 | 2,507 | (2,012) |
| Interest | | 237 | 211 | (26) |
| User fees and fines | | 1,337 | 1,351 | 14 |
| Other | | 3,839 | 3,982 | 143 |
| | | 28,024 | 25,768 | (2,256) |
| <i>Payments</i> | | | | |
| Employee benefits | | (10,101) | (10,811) | (710) |
| Other | | (9,628) | (10,026) | (397) |
| | | (19,730) | (20,837) | (1,107) |
| Net cash provided by operating activities | | 8,295 | 4,932 | (3,362) |
| Cash flows from investing activities | 5.1.2 | | | |
| Proceeds from sales of property, plant and equipment | | 260 | 178 | (82) |
| Repayment of loans and advances | | 10 | 10 | 0 |
| Deposits | | 0 | 0 | 0 |
| Payments for property, plant and equipment | | (7,769) | (10,128) | (2,359) |
| Net cash used in investing activities | | (7,499) | (9,940) | (2,441) |
| Cash flows from financing activities | 5.1.3 | | | |
| Finance costs | | (140) | (208) | (67) |
| Proceeds from borrowings | | 1,000 | 1,000 | 0 |
| Repayment of borrowings | | (523) | (455) | 68 |
| Net cash used in financing activities | | 337 | 337 | 1 |
| Net decrease in cash and cash equivalents | | 1,133 | (4,671) | (5,804) |
| Cash and cash equivalents at the beginning of the period | | 5,599 | 6,732 | 1,133 |
| Cash and cash equivalents at end of the year | 5.1.4 | 6,732 | 2,061 | (4,671) |

Source: Appendix A

5.1.1 Operating activities (\$3.36 million decrease)

The decrease in cash generated from operations is due to reduced levels of capital grant funding as explained at 4.2.8 above. Capital grants are used to help fund the capital works program and are Budgeted to be \$2.01 million lower than 2012-13. Capital grant money received in 2012-13 that relates to carry over capital works or 2013-14 projects has been set aside in Reserve to fund the 2013-14 Capital Works program.

Note that within the 2013-14 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 the end of April 2013. 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 2013-14 may significantly exceed what has been budgeted for.

The decrease in receipts from capital grants is offset somewhat by increased income from rates and charges of \$0.99 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 2012-13 \$'000 | Budget 2013-14 \$'000 | Variance \$'000 |
|---|---|-----------------------------|--------------------|
| Surplus (deficit) for the year | 3,028 | (476) | (3,504) |
| Depreciation | 5,224 | 5,302 | 78 |
| Loss (gain) on sale of assets | (2) | (8) | (6) |
| Net movement in current assets and liabilities | 1,090 | (943) | (2,033) |
| Cash flows available from operating activities | 9,340 | 3,875 | (5,465) |

5.1.2 Investing activities (\$2.44 million increase)

The increase in payments for investing activities represents the forecast increase in capital works expenditure versus 2012-13 as disclosed in section 6 of this Budget report. The main driver for this higher capital works spend is due to delays with the Council Office Accommodation project and the related unspent funds for the project (and several others) being carried forward into 2013-14.

5.1.3 Financing activities (\$0.00 million no change)

The no change in Financing Activities is due to the same level of Budgeted loans in 2013-14 as the prior year and the net of interest and principal repayments across both years being identical.

5.1.4 Cash and cash equivalents at end of the year (\$4.67 million decrease)

Overall, total cash and investments are forecast to decrease by \$4.67 million to \$2.06 million as at 30 June 2014. This is due to cash held in unexpended grant reserves as at 30 June 2013 for the Council Office Accommodation project and these unexpended grant reserve funds are expected to be spent by 30 June 2014.

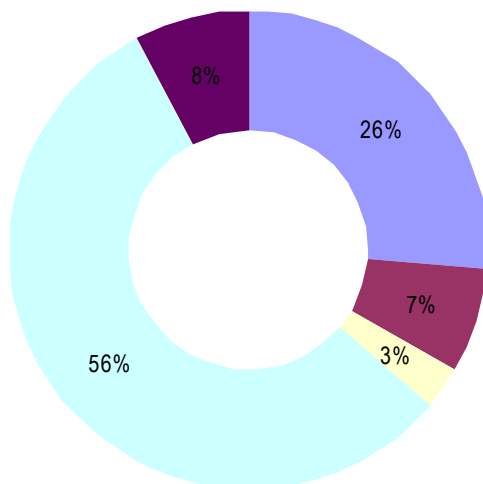
6. Analysis of Capital Budget

This section analyses the planned capital expenditure Budget for the 2013-14 year and the sources of funding for the capital Budget.

6.1 Capital works

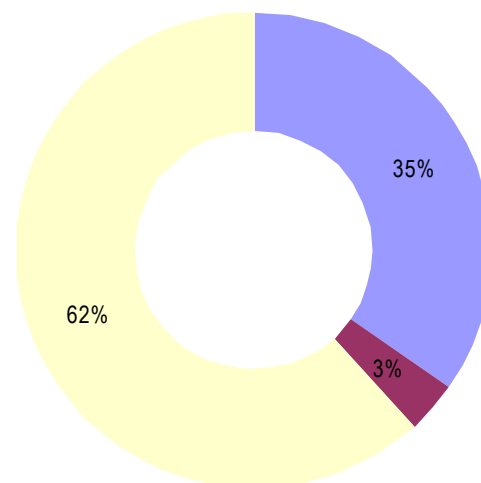
| Capital Works Areas | Ref | Forecast Actual 2012-13 \$'000 | Budget 2013-14 \$'000 | Variance \$'000 |
|------------------------------------|-------|--------------------------------|-----------------------|-----------------|
| Works carried forward | | | | |
| Roads | 6.1.1 | 130 | 25 | (105) |
| Drains | 6.1.1 | 61 | 0 | (61) |
| Open space | 6.1.1 | 22 | 114 | 92 |
| Buildings | 6.1.1 | 350 | 2,767 | 2,417 |
| Plant, equipment and other | 6.1.1 | 86 | 0 | (86) |
| Other | 6.1.1 | 0 | 0 | 0 |
| Total works carried forward | | 649 | 2,906 | 2,257 |
| New works | | | | |
| Roads | 6.1.2 | 4,661 | 2,632 | (2,029) |
| Drains | 6.1.3 | 802 | 725 | (77) |
| Open space | 6.1.4 | 300 | 171 | (129) |
| Buildings | 6.1.5 | 3,798 | 2,918 | (880) |
| Plant, equipment and other | 6.1.6 | 465 | 776 | 311 |
| Less Carry Over to Next year | | (2,906) | 0 | 2,906 |
| Total new works | | 7,120 | 7,222 | 102 |
| Total capital works | | 7,769 | 10,128 | 2,359 |
| Represented by: | | | | |
| Asset renewal | 6.1.7 | 5,150 | 3,515 | (1,635) |
| New assets | 6.1.7 | 2,201 | 359 | (1,842) |
| Asset expansion/upgrade | 6.1.7 | 418 | 6,254 | 5,836 |
| Total capital works | | 7,769 | 10,128 | 2,359 |

Budgeted new capital works 2013/14



- Roads
- Drains
- Open space
- Buildings
- Plant, equipment and other

Budgeted total capital works 2013/14



- Asset renewal
- New assets
- Asset expansion/upgrade

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

6.1.1 Carried forward works (\$2.91 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. At the March 2013 Quarterly financial review, it was forecast that \$2.91 million of the 2012-13 Capital Works program will be incomplete and will be carried forward into the 2013-14 year. The more significant of these projects include the Council Office Accommodation Project, the Lake Sambell Wall leakage investigation and the Barnawartha-Howlong Road reconstruction.

6.1.2 Roads (\$2.63 million)

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

For the 2013-14 year, \$2.63 million will be expended on road projects plus an additional \$0.025 million expected to be carried forward from 2012-13. The majority of this \$2.63 million will be spent on renewal programs such as the annual gravel re-sheeting program (\$0.88 million), the annual resealing program (\$0.60 million), kerb and channel replacement program (\$0.34 million) and the footpath renewal program (0.09 million). Road upgrades planned for 2013-14 include the Kiewa-Bonegilla Road (\$0.12 million), Sanatorium Road (\$0.13 million) and Soldiers Road sealing (\$0.11 Million). Also included under the Roads program for 2013-14 is the McFeeters Road bridge replacement (\$0.10 million).

6.1.3 Drains (\$0.73 million)

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

For the 2013-14 year, \$0.73 million will be expended on drainage projects. The most significant projects are \$0.20 million to be spent on Chiltern flood mitigation works, Beechworth drainage improvements (\$0.25 million), Wahgunyah drainage improvements (\$0.10 million) and McGrath Lane culvert upgrade (\$0.10 million).

6.1.4 Open space (\$0.17 million)

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

For the 2013-14 year, \$0.17 million will be expended on open space projects plus an additional \$0.11 million expected to be carried forward from 2012-13. A large portion of this funding (\$0.08 million) will be spent on tree planting across all towns within the shire and the balance the 2013-14 funding will be expended on street and park furniture, playground equipment, irrigation systems, water bubbler refill stations and a shade sail for Morley Park in Wahgunyah. Of the expected 2012-13 carry forward funds, \$0.10 million will be spent on the completion of the investigations into the Lake Sambell leakage.

A significant project within Open Space titled the Lake Sambell wall reconstruction is in “quarantined” state and has not been included in the 2013-14 Capital Works Budget in line with Council’s practice for unconfirmed capital grants as explained at 4.2.8 and 5.1.1. Should the associated grants for this project become approved after the Budget is adopted and depending on the timing of any such announcement, this project will be added at the 2013-14 mid-year Budget review or the 2014-15 Budget.

6.1.5 Buildings (\$2.92 million)

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

For the 2013-14 year, \$2.92 million has been allocated towards building projects plus an additional \$2.77 million expected to be carried forward from 2012-13. The most significant item within this asset class is \$0.84 million of the 2013-14 funds plus \$2.75 million of the expected carried forward 2012-13 funds to be spent on the municipal office construction. The next most significant piece of building works is \$1.29 million to be spent of the Barnawartha recreation reserve facility construction.

Other building project works include the Yackandandah kindergarten extension (\$0.32 million), additional renewal works at the Rutherglen kindergarten (\$0.12 million), Burke Museum and Courthouse renewal works (\$0.70 million), Yackandandah Courthouse rising damp issue (\$0.06 million) and renewal works at the Stanley hall and Athenaeum (\$0.03 million) and the Rutherglen Lions clubrooms (\$0.02 million). The 2013-14 building program also includes the continuation of the solar hub project and installation of an RV point in Chiltern.

As can be seen from the graphs on the previous page, the building program represents 56% of the total 2013-14 Capital Works program (including expected 2012-13 carry forward items).

6.1.6 Plant, equipment and other (\$0.78 million)

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

For the 2013-14 year, \$0.78 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 (\$0.13 million) upgrades and replacement of information technology systems and hardware (\$0.14 million) and the purchase of books and operating equipment for the Yackandandah and Indigo library services (\$0.08 million).

6.1.7 Asset renewal (\$3.52 million), new assets (\$0.36 million), and expansion/upgrade (\$6.25 million)

A distinction is made between expenditure on new assets, 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 at 6.1, more than a third of the capital works resources and funds are being directed towards asset renewal with 35% of the total Capital Works Budget for 2013-14 including expected 2012-13 carry forwards being spent on asset renewal.

7. Analysis of Budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2012-13 and 2013-14. It also considers a number of key performance indicators.

7.1 Budgeted balance sheet

| | Ref | Forecast Actual 2012-13 \$'000 | Budget 2013-14 \$'000 | Variance \$'000 |
|---|-------|---|-----------------------------|--------------------|
| Current assets | 7.1.1 | | | |
| Cash and cash equivalents | | 6,732 | 2,061 | (4,671) |
| Trade and other receivables | | 2,218 | 2,142 | (76) |
| Non-current assets classified held for resale | | 81 | 86 | 5 |
| Inventory | | 210 | 295 | 85 |
| Other assets | | 1,129 | 1,073 | (56) |
| Total current assets | | 10,370 | 5,657 | (4,713) |
| Non-current assets | 7.1.1 | | | |
| Trade and other receivables | | 30 | 35 | 5 |
| Intangible Assets | | 0 | 0 | 0 |
| Property, infrastructure, plant and equipment | | 185,569 | 191,196 | 5,627 |
| Total non-current assets | | 185,599 | 191,231 | 5,632 |
| Total Assets | | 195,969 | 196,888 | 919 |
| Current liabilities | 7.1.2 | | | |
| Trade and other payables | | 2,989 | 2,729 | 260 |
| Interest-bearing loans and borrowings | | 455 | 416 | 39 |
| Trust Funds & Deposits | | 174 | 184 | (10) |
| Provisions | | 1,011 | 1,487 | (476) |
| Total current liabilities | | 4,629 | 4,816 | (187) |
| Non-current liabilities | 7.1.2 | | | |
| Interest-bearing loans and borrowings | | 2,235 | 2,819 | (584) |
| Provisions | | 2,200 | 1,825 | 375 |
| Total non-current liabilities | | 4,435 | 4,644 | (209) |
| Total Liabilities | | 9,064 | 9,460 | (396) |
| Net assets | 7.1.3 | 186,905 | 187,429 | 523 |
| Equity | 7.1.4 | | | |
| Accumulated surplus | | 89,239 | 88,930 | (309) |
| Asset revaluation reserve | | 96,765 | 97,765 | 1,000 |
| Other reserves | | 901 | 734 | (167) |
| Total equity | | 186,905 | 187,429 | 524 |

Source: Appendix A

7.1.1 Current Assets (\$4.71 million decrease) and Non-Current Assets (\$5.63 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 \$4.67 compared to the prior year. This is due to the high level of cash expected to be held at 30 June 2013 in unexpended grant reserves as well as the Budgeted 2012-13 loan for the Council Office Accommodation project and 50% of the 2013-14 VGC funding received in June 2013. The Office Accommodation project is expected to progress significantly during 2013-14 and the decrease in cash and investments at 30 June 2014 reflects the use of those funds against the project.

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) relate to loans to community organisations are expected to increase slightly in line with agreed repayment terms and new agreements being entered into.

Non-current assets classified as held for resale relates to industrial land allotments expected to be sold within the next 12 months. The remaining industrial land allotments not expected to be sold within the coming 12 months are treated as non-current assets within Property, infrastructure, plant and equipment in accordance with Australian Accounting Standards.

The majority of Inventory relates to the value of quarry material held in stock pile and Buller Gas LPG gas held in tank at year end. It also contains smaller amounts for parts held in stores and merchandise held for resale. The value of Inventory is projected to increase slightly due to expected higher levels of quarry stock at 30 June 2014.

Other assets include items such as prepayments for expenses that Council has paid in advance of service delivery and other revenues due to be received in the next 12 months. The value of these other assets is projected to remain relatively stable.

Intangible Asset is the remaining capitalised valued of the Buller Gas lease and reduces annually in accordance with the associated amortisation schedule. The current lease term expires on 16 July 2013 and the value of this intangible asset at 30 June 2013 is therefore zero. Terms of the lease agreement for subsequent lease renewal options do not require the lease value to be capitalised in the future and this Intangible Asset will remain zero into future years.

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 2013-14 Capital Works program inclusive of the expected 2012-13 carryovers (\$10.13 million), plus Asset Revaluations for the year (\$1.0 million) less depreciation of assets (\$5.30 million) and less the Written Down Value of assets disposed of during the year (\$0.20 million). See the *Reconciliation of net movement in property, plant and equipment* within Appendix A for the details of this calculation.

7.1.2 Current Liabilities (\$0.19 million increase) and Non Current Liabilities (\$0.21 million increase)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are Budgeted to decrease slightly over 2012-13 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 the EBA which will in turn be offset by sustained management focus in getting outstanding leave entitlement hours down to acceptable levels. Short term provisions also include \$0.44 million for the rehabilitation of landfill waste sites expected to be undertaken within the next 12 months and the balance of those rehabilitation works (\$0.65 million) expected to be completed in two to three years are contained within non-current provisions.

The net impact of 2013-14 loan principal repayments and new loans Budgeted to be taken up during 2013-14 increases Interest-bearing loans and borrowings by \$0.54 million. See *Section 10.1 for more details on Borrowings*.

7.1.3 Working Capital (\$4.90 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 2012-13 \$'000 | Budget 2013-14 \$'000 | Variance \$'000 |
|---------------------|---|-----------------------------|--------------------|
| Current assets | 10,370 | 5,657 | (4,713) |
| Current liabilities | 4,629 | 4,816 | (187) |
| Working capital | 5,741 | 841 | (4,899) |

The significant reduction in working capital is due to cash and investments held in reserves at 30 June 2013 for the Council Office Accommodation project being expended on that project during 2013-14. Given Current Liabilities includes over \$1.0 million for Long Service Provision and it is most likely that only a small percentage of this amount will actually be paid during 2013-14, management is comfortable with the budgeted working capital.

7.1.4 Equity (\$0.52 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 \$0.17 million (net) is Budgeted to be transferred to accumulated surplus from other reserves. This decrease in Other Reserves reflects the allocation of reserve funds from the Open Space and Property Sales reserves towards part funding of the 2013-14 Capital Works program. This movement 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 2014 it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

- A total of 98.0% of total rates and charges raised will be collected in the 2013-14 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 2012-13 levels.
- Employee entitlements to be increased by the Collective Agreement (EBA) offset by the impact of more active management of leave entitlements of staff.
- Repayment of loan principal to be \$0.455 million.
- Net capital expenditure to be \$10.13 million including \$2.91 million of 2012-13 carry forward projects.
- Super Guarantee Levy increases from 9.0% to 9.25% on 1 July 2013 and has been applied to all employee salary and wages for the whole of 2013-14.
- A total of \$0.17 million to be transferred from reserves to accumulated surplus, representing the internal funding of the capital works program for the 2013-14 year.
- The new Organics Waste service is scheduled to commence at the start of March 2014
- As part of the Budget submission consideration process, Council resolved to place \$30,000 in a quarantined section of the 2013-14 operating budget to for the Chiltern Mt Pilot Discovery Centre project. This project is subject to a grant application of \$90,000 and should the grant application be successful, the Council contribution of \$30,000 towards the project will be made available and added to the 2013-14 budget at the following quarterly review (being September or December 2013 or March 2014).

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 2012-13 to 2015-16 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 Comprehensive 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 later in 2013, future SRPs will be based on a more robust reference point.

8.2 Financial Resources

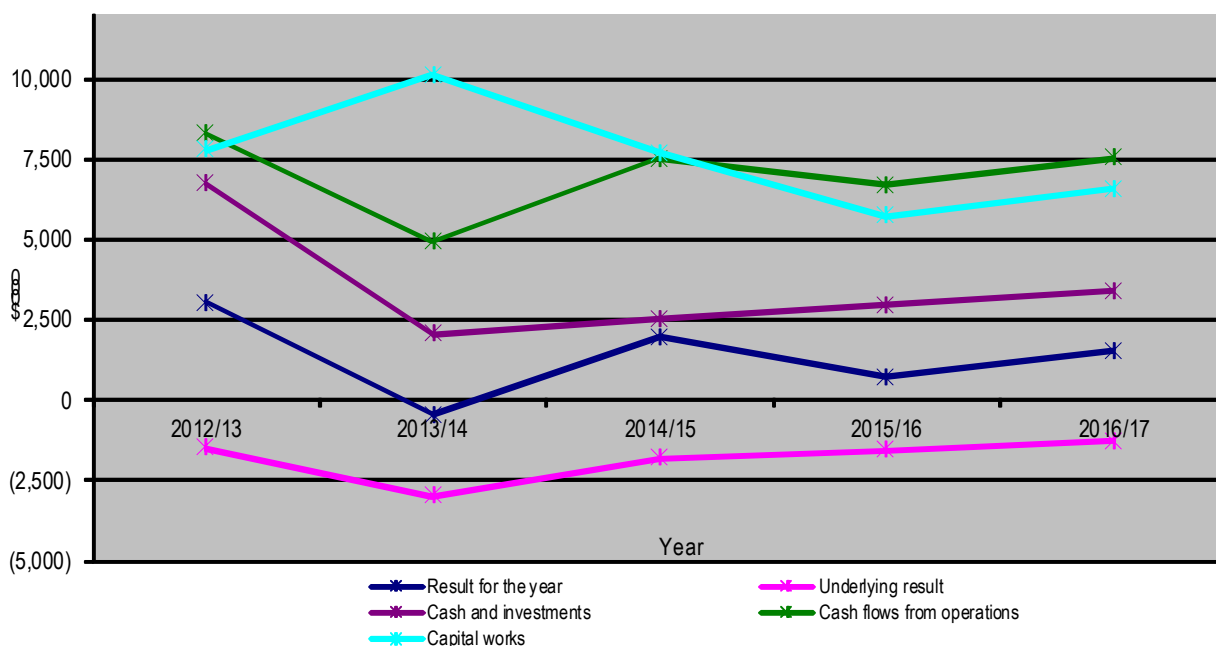
The following table summarises the key financial results for the next four years as set out in the SRP for years 2013-14 to 2016-17. Appendix A includes a more detailed analysis of the financial resources to be used over the four-year period.

| Indicator | Forecast | Budget | Strategic Resources Plan | | | Trend |
|---------------------------|----------|---------|--------------------------|---------|---------|-------|
| | Actual | | Projections | | | |
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | +/- |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | |
| Result for the year | 3,028 | (476) | 1,960 | 712 | 1,530 | + |
| Underlying result | (1,491) | (2,983) | (1,802) | (1,567) | (1,269) | + |
| Cash and investments | 6,732 | 2,061 | 2,510 | 2,961 | 3,383 | + |
| Cash flow from operations | 8,295 | 4,932 | 7,493 | 6,698 | 7,523 | o |
| Capital works | 7,769 | 10,128 | 7,684 | 5,730 | 6,556 | - |

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 SRP period.



The key outcomes of the SRP are as follows:

- **Financial sustainability (section 5)** - Cash and investments is forecast to remain steady for the four years of the SRP at about \$2.5 million following a significant drop from 2012-13 due to a large investment in the Council Office Accommodation project during 2013-14. The Underlying Result is in deficit throughout the SRP, however, the trend is extremely positive and supports Council's objective to work towards an Underlying Surplus 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 although it does drop to \$0.5 million in the Budget year and 2015-16. The main cause for this drop in operating surplus in those two years is due to the corresponding drops in Capital Grants.
- **Borrowing strategy (section 10)** – Borrowings are forecast to increase marginally from \$2.7 million in 2012-13 to \$2.9 million in 2015-16. This includes new borrowings of \$1.0 million in 2013-14 and a further \$1.0 million 2014-15 with no borrowings planned for 2015-16 2016-17.
- **Infrastructure strategy (section 10)** - Capital expenditure (excluding expected carry forwards from 2012-13) over the four-year period will total \$27.2 million at an average of \$6.8 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 | | | |
| | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | |
| Financial performance | | | | | | | |
| Underlying result/Underlying rev | 1 | (6.3%) | (12.8%) | (7.0%) | (5.8%) | (4.4%) | + |
| Operating expenses/Assessment | | 3,046 | 3,148 | 3,265 | 3,354 | 3,441 | + |
| Rate revenue/Underlying revenue | 2 | 51.3% | 56.0% | 53.9% | 54.1% | 54.3% | o |
| Rate revenue/Assessment | | 1,469 | 1,564 | 1,643 | 1,714 | 1,788 | + |
| Debt servicing/Total revenue | | 0.59% | 0.89% | 1.09% | 1.05% | 0.87% | + |
| Operating Grants/Total revenue | | 24.4% | 19.1% | 22.4% | 22.3% | 22.1% | o |
| Fees and charges/Total revenue | | 5.7% | 5.8% | 5.6% | 5.6% | 5.6% | o |
| Financial position | | | | | | | |
| Indebtedness/Rate revenue | 3 | 75.0% | 72.4% | 70.8% | 63.8% | 55.0% | + |
| Underlying result/Total assets | | (0.8%) | (1.5%) | (0.9%) | (0.8%) | (0.6%) | + |
| Net realisable assets/Assessment | | 6,687 | 6,822 | 6,880 | 6,888 | 6,893 | o |
| Current assets/Current liabilities | 4 | 224.0% | 117.5% | 126.1% | 130.8% | 154.9% | + |
| Total liabilities/Assessment | | 563 | 576 | 569 | 588 | 527 | o |
| Capital expenditure | | | | | | | |
| Capital works | | 7,769 | 10,128 | 7,684 | 5,730 | 6,556 | - |
| - Asset renewal | | 5,150 | 3,515 | 5,049 | 3,174 | 3,875 | - |
| - New assets | | 2,201 | 359 | 1,591 | 1,682 | 2,211 | + |
| - Asset expansion/upgrade | | 418 | 6,254 | 1,044 | 874 | 470 | - |
| Cash op act/Net capital outlays | 5 | 110.6% | 49.6% | 102.0% | 122.3% | 117.5% | + |
| Capital works/Rate revenue | | 64.3% | 77.5% | 55.5% | 39.0% | 42.1% | - |
| Asset renewal/Total depreciation | 6 | 98.6% | 66.3% | 91.6% | 55.3% | 65.0% | o |

Key to Forecast Trend:

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

Notes to indicators

1 Underlying operating result – A steady improvement in result as underlying result tracks towards break-even, 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 ongoing services. Trend indicates Council will maintain reliance on rate revenue compared to all other revenue sources.

3 Indebtedness/Rate revenue - Trend indicates a steady decline as Council's obligation towards landfill rehabilitation is fulfilled and the associated provision diminishes.

4 Current Assets/Current Liabilities – Working capital is forecast to decrease in the Budget year as cash is expended on the Council Accommodation project in 2013-14 and then gradually improves over the remainder of the SRP timeframe.

5 Cash from Operating Activity/Net Capital outlays – With the exception of the 2013-14 Budget year where a significant level of capital works is funded from the prior year's unexpended grants, the trend indicates that Council expects to be able to service its Capital Works program from operation cash across the remainder of the SRP period.

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. Despite the trend indicated, Council's capital expenditure on its renewal program is in line with requirements identified in Asset Management Plans.

9. Rating information

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

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue, accounting for between 45% and 51% of the total revenue received by Council. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the Indigo community.

Following an extensive review process and an agreed community consultation phase, Council adopted its current Rating Strategy on 14 February 2012. The 2013-14 Budget is predicated on the rating differentials defined within the adopted Rating Strategy. The Rating Strategy is planned to be reviewed and revised during the Budget year and that revised rating strategy will form the basis for future Budgets.

Historically, rates and charges have made up approximately one third of Indigo Shire's total revenue. As explained above, rates and charges are taking on increasing importance as a source of revenue for Indigo as they will make up between 45% and 51% 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.

Council is also mindful of the importance of maintaining a balance of rate revenue as a funding source with community sensitivity to rate increases.

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 - | 2010-11 | 2011-12 | 2012-13 |
|--------------------------------------|---------|---------|---------|
| Rate Revenue as a % of Total Revenue | 48% | 50% | 45% |
| Average Rates Paid per capita | \$774 | \$710 | \$700 |
| Average Rates Paid per Assessment | \$1,306 | \$1,400 | \$1,404 |

Source: MAV Local Government Rate Survey and ISC 2012-13 Budget

While rate revenue accounted for as little as 32% of Indigo Shire's total revenue in 2009-10, this percentage has increased progressively over the last four years and again in the 2013-14 Budget to 49%. The main drivers for this change are the loss of external works contracts (Falls Creek and East Gippsland Waste and the Wodonga Pool management) and lower levels of capital grant funding.

For 2012-13, 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 2013-14.

9.2 Current year rate increase

Over the last 18 months, Indigo Shire Council have adopted five Asset Management Plans (AMP) for Roads, Bridges, Buildings, Pathways and Drainage. These AMPs contain detailed estimates for the amounts that Council must invest into asset renewal for the asset category in order to maintain the assets for future generations. In adopting these AMPs, Council has implicitly committed to allocating funding in forward Capital Works programs towards these renewal activities.

It is further expected that the 2013-14 operating position will be impacted by cost movements in material & services, utility costs, wages growth, reductions in government funding and continued sustained levels of depreciation. It is therefore necessary to secure 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 (including asset renewal requirements), general rates will increase by 6.00% in 2013-14 raising a total rate of \$13.07 million, including \$0.042 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 |
| 2012-13 | 6.00 | 12,079 |
| 2013-14 | 6.00 | 13,066 |
| 2014-15 | 6.00 | 13,850 |
| 2015-16 | 6.00 | 14,681 |
| 2016-17 | 6.00 | 15,562 |

Average Rate Increase

Providing details on average rate increases can sometimes be difficult and has the potential to create confusion for some ratepayers. When considering changes from year to year for average rates, it is important to understand that we are dealing with averages. It is also important to understand that “the average” can be derived several different ways. Furthermore, some services are optional (Green waste service) and some are not available to some rate categories (Green service is not available to rural properties or vacant land).

The information provided in the tables on following page is an attempt to provide ratepayers with the ability to identify the likely rate increase for their particular circumstances. There are four separate tables providing information on:

1. The 2012-13 rate costs
2. The proposed 2013-14 rate costs
3. The \$ change between 2012-13 and 2013-14
4. The % change between 2012-13 and 2013-14

Each of the four tables provides information for each of the various components that make up the total rates. When considering the information within these tables, readers should be mindful of the following:

- The information quoted in these tables is **exclusive** of the Fire Services Levy (FSL) which Council is obliged to collect on behalf of the State Government from 1 July 2013.
- The figures quoted for rural properties assume domestic waste charges are applicable. Some rural assessments are effectively farm blocks without dwellings and do not pay waste charges and will therefore not benefit from the \$12.95 reduction in the domestic waste service cost. In such cases, the rate increase will be 6% (as opposed to the 4.8% and 4.5% increase quoted).
- The optional Green waste service (which will cease at the end of February 2014) is only available in Residential categories. The new Organics service commencing in March 2014 is only available and charged to Residential categories (excluding Residential Vacant).
- Residential Vacant is not charged for any Waste services including the new Organics service.
- Neither the Green nor Organics services are available or charged to either Rural Category.

Average Rates and Average Rate Movements - 2012-13 to 2013-14

| 2012-13 | Avg General Rate | Municipal Charge | Domestic Garbage Charge | Recycle Service Charge | Waste Mgt Levy | Green Waste Service | Organic Service | Total Rates & Charges (No Green Service) | Total Rates & Charges (with Green Service) |
|-------------------------------|------------------|------------------|-------------------------|------------------------|----------------|---------------------|-----------------|--|--|
| Residential General | 852.43 | 250.15 | 159.20 | 67.10 | 58.30 | 109.80 | - | 1,387.18 | 1,496.98 |
| Residential 2 (Home Industry) | 1,381.11 | 250.15 | 159.20 | 67.10 | 58.30 | 109.80 | - | 1,915.86 | 2,025.66 |
| Residential Vacant | 791.29 | 250.15 | - | - | 58.30 | - | - | 1,099.74 | 1,099.74 |
| Rural 1 (>40 ha) | 1,343.52 | 250.15 | 159.20 | 67.10 | 58.30 | - | - | 1,878.27 | 1,878.27 |
| Rural 2 (8.0 - 40ha) | 1,013.85 | 250.15 | 159.20 | 67.10 | 58.30 | - | - | 1,548.60 | 1,548.60 |
| Commercial/Industrial | 1,756.00 | 250.15 | 159.20 | 67.10 | 58.30 | - | - | 2,290.75 | 2,290.75 |

| 2013-14 | General Rate | Municipal Charge | Domestic Garbage Charge | Recycle Service Charge | Waste Mgt Levy | Green Waste Service | Organic Service | Total Rates & Charges (No Green Service) | Total Rates & Charges (with Green Service) |
|-------------------------------|--------------|------------------|-------------------------|------------------------|----------------|---------------------|-----------------|--|--|
| Residential General | 903.57 | 265.15 | 146.25 | 71.10 | 61.80 | 77.59 | 63.33 | 1,511.21 | 1,588.80 |
| Residential 2 (Home Industry) | 1,463.98 | 265.15 | 146.25 | 71.10 | 61.80 | 77.59 | 63.33 | 2,071.61 | 2,149.20 |
| Residential Vacant | 838.77 | 265.15 | - | - | 61.80 | - | - | 1,165.72 | 1,165.72 |
| Rural 1 (>40 ha) | 1,424.13 | 265.15 | 146.25 | 71.10 | 61.80 | - | - | 1,968.43 | 1,968.43 |
| Rural 2 (8.0 - 40ha) | 1,074.68 | 265.15 | 146.25 | 71.10 | 61.80 | - | - | 1,618.98 | 1,618.98 |
| Commercial/Industrial | 1,861.36 | 265.15 | 146.25 | 71.10 | 61.80 | - | - | 2,405.67 | 2,405.67 |

| \$ Change 2012-13 to 2013-14 | General Rate | Municipal Charge | Domestic Garbage Charge | Recycle Service Charge | Waste Mgt Levy | Green Waste Service | Organic Service | Total Rates & Charges (No Green Service) | Total Rates & Charges (with Green Service) |
|-------------------------------|--------------|------------------|-------------------------|------------------------|----------------|---------------------|-----------------|--|--|
| Residential General | 51.15 | 15.00 | (12.95) | 4.00 | 3.50 | (32.21) | 63.33 | 124.03 | 91.82 |
| Residential 2 (Home Industry) | 82.87 | 15.00 | (12.95) | 4.00 | 3.50 | (32.21) | 63.33 | 155.75 | 123.54 |
| Residential Vacant | 47.48 | 15.00 | 0.00 | - | 3.50 | - | - | 65.98 | 65.98 |
| Rural 1 (>40 ha) | 80.61 | 15.00 | (12.95) | 4.00 | 3.50 | - | - | 90.16 | 90.16 |
| Rural 2 (8.0 - 40ha) | 60.83 | 15.00 | (12.95) | 4.00 | 3.50 | - | - | 70.38 | 70.38 |
| Commercial/Industrial | 105.36 | 15.00 | (12.95) | 4.00 | 3.50 | - | - | 114.91 | 114.91 |

| % Change 2012-13 to 2013-14 | General Rate | Municipal Charge | Domestic Garbage Charge | Recycle Service Charge | Waste Mgt Levy | Green Waste Service | Organic Service | Total Rates & Charges (No Green Service) | Total Rates & Charges (with Green Service) |
|-------------------------------|--------------|------------------|-------------------------|------------------------|----------------|---------------------|-----------------|--|--|
| Residential General | 6.0% | 6.0% | (8.1%) | 6.0% | 6.0% | (29.3%) | 100% | 8.9% | 6.1% |
| Residential 2 (Home Industry) | 6.0% | 6.0% | (8.1%) | 6.0% | 6.0% | (29.3%) | 100% | 8.1% | 6.1% |
| Residential Vacant | 6.0% | 6.0% | 0% | 0.0% | 6.0% | 0% | 0% | 6.0% | 6.0% |
| Rural 1 (>40 ha) | 6.0% | 6.0% | (8.1%) | 6.0% | 6.0% | 0% | 0% | 4.8% | 4.8% |
| Rural 2 (8.0 - 40ha) | 6.0% | 6.0% | (8.1%) | 6.0% | 6.0% | 0% | 0% | 4.5% | 4.5% |
| Commercial/Industrial | 6.0% | 6.0% | (8.1%) | 6.0% | 6.0% | 0% | 0% | 5.0% | 5.0% |

Note: If you currently have the optional Green waste service, then the Green column on the right is applicable to you. If you do not currently have the optional Green waste service, then the column highlighted in yellow is applicable to you.

9.3 Rating structure

Council has established a rating structure 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.

These Differential Rates are in accordance with the adopted Indigo Shire Rating Strategy.

The following table summarises the rate differential and the Cents/\$CIV to be made for the 2013-14 year for each differential category. A more detailed analysis of the rates to be raised is contained in Appendix B 'Statutory Disclosures'.

| Rate type | Rate Differential | 2012-13 Cents/\$CIV | 2013-14 Cents/\$CIV |
|-------------------------|-------------------|------------------------|------------------------|
| Residential | 100% | 0.3255 | 0.3450 |
| Residential 2 | 120% | 0.3906 | 0.4140 |
| Residential Vacant | 200% | 0.6509 | 0.6900 |
| Rural 1 | 75% | 0.2441 | 0.2587 |
| Rural 2 | 90% | 0.2929 | 0.3105 |
| Commercial / Industrial | 135% | 0.4394 | 0.4657 |

During the 2013-14 year, Council will introduce a new Organics waste service to urban ratepayers. This will be a weekly service and at the same time that it is introduced, the existing domestic waste service for urban ratepayers will change from weekly to fortnightly and the optional Green waste service will cease.

The estimate at Budget adoption time from the service provider is that they will be ready to commence the new service from the start of March 2014. Waste service costs and charges to ratepayers for the domestic, green and the new organics services are therefore Budgeted in 2013-14 on a pro rata basis for eight months of the year at a weekly domestic, fortnightly green (where applicable) and no Organics service and for four months of the year for a fortnightly domestic, weekly organics and no green service. Rural ratepayers will not receive the organics collection service.

9.4 General revaluation of properties

The Local Government Act requires that Property Revaluations are conducted every two years. There was no property valuation conducted over the last 12 months with the last revaluation dated as January 2012.

The property valuations reach in January 2012 are applicable for the 2013-14 Budget.

The next property revaluation will be dated January 2014 and the new valuations stemming from that review will become effective for the 2014-15 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 projects. 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 alternative funding source to maintain a robust capital works program. With Council cash and cash equivalents forecast to be at lower levels in more recent years, it was necessary to take out new borrowings over the last three years with additional loans being forecast in the SRP over the next two years.

One of the Council Plan objectives is the development of a 10-year Long-Term Financial Plan (LTFP) by June 2014. In order to provide management with guidelines in developing that LTFP, Council adopted a formal Borrowing Policy at the April 2010 Council meeting. The adopted policy recognises the role of borrowings as a legitimate source of funding in appropriate circumstances.

| Year | New Borrowings \$'000 | Principal Paid \$'000 | Interest Paid \$'000 | Balance 30 June \$'000 |
|---------|--------------------------|--------------------------|-------------------------|------------------------------|
| 2012-13 | 1000 | 523 | 140 | 2,689 |
| 2013-14 | 1,000 | 455 | 208 | 3,235 |
| 2014-15 | 1,000 | 416 | 281 | 3,819 |
| 2015-16 | 0 | 483 | 286 | 3,336 |
| 2016-17 | 0 | 451 | 250 | 2,885 |

The balance of borrowings at 30 June each year is made up of the previous year's balance, plus new borrowings, less principal paid.

New borrowings of \$1.0 million during 2013-14 will be used to part fund the Barnawartha Recreation Reserve building (\$0.425 million), the Council Accommodation project (\$0.46 million) and Beechworth drainage improvements (\$0.115 million). The new borrowings of \$1.0 million (subject to Council approval) in 2014-15 are to be used to part fund the 2014-14 Capital Works program and will be allocated against specific projects when the 2014-15 Budget is prepared.

At the time of preparing the 2013-14 Budget, no new borrowings were deemed necessary for the 2015-16 or 2016-17 years as cash positions in both those years are projected to be more than adequate.

Borrowing levels over the SRP horizon may alter as the LTFP is developed and finalised in the early part of 2014 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 is to prepare and adopt a Long Term Financial Plan (LTFP) by June 2014. The LTFP has a 10 year outlook and will consider and quantify the financial impact of matters such as:

- Adopted Asset Management Plans
- The outcomes of the 2030 Vision
- 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, VicRoads 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

The Capital Works program firstly looks at what we need to do to maintain the assets that we currently have to a standard sufficient to provide the ongoing level of service that Council has committed to within the adopted asset management plans. This is achieved by inspecting all assets and developing condition information that feeds into long-term management plans. This type of work is known as asset renewal and includes things such as gravel re-sheeting our unsealed roads and resealing our sealed roads. Council has committed to complete this renewal work at a sustainable level.

Once the asset renewal commitment has been met Council then looks at upgrade projects, that is, projects that provide a better service, and new projects, which is obviously for brand new assets. In looking at upgrade or new projects Council also takes into account the long term costs of those assets. Unless the upgraded asset reduces wear and tear, the annual renewal costs increase and thus there is less funds for new projects in subsequent years.

The 2013 -2014 Budget includes approximately:

- \$0.3 million on new projects
- \$3.4 million on upgrade projects
- \$3.5 million on renewal projects.

The major upgrade projects include the Barnawartha Recreational Reserve, the Council Office accommodation and drainage projects in both urban and rural areas. These drainage projects should result in a positive result for renewal in subsequent years as these upgrades should reduce the amount of damage to our roads during intense rain events.

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 these key objectives 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 the Shire's transfer stations in Beechworth and Rutherglen have increased by 6.0%. This is despite Indigo Shire incurring an increase of 13% for the cost of waste disposal at the Albury Landfill Centre.

Residential Kerbside Garbage Collection

During the 2013-14 year, Council will introduce a new organics waste service to urban ratepayers. This will be a weekly service and at the same time that it is introduced, the existing domestic waste service for urban ratepayers will change from weekly to fortnightly and the optional green waste service will cease.

The best estimate at Budget preparation time from the service provider is that they will be ready to commence the new service from the start of March 2014. Waste service costs and charges to ratepayers for the domestic, green and the new organics services are therefore Budgeted in 2013-14 on a pro rata basis for four months of the year at a weekly domestic, fortnightly green (where applicable) and no Organics service and for eight months of the year for a fortnightly domestic, weekly organics and no green service.

Emergency Services

Council assists Emergency Service Agencies with the co-ordinated response to, and recovery from, emergencies including storms, flood and fire. Council's responsibilities are identified in the Municipal Emergency Management Plan.

Buller Gas

The operation of Buller Gas reached and passed a significant milestone with the recent renewal of the lease and license agreements which will see a continuation of this income source until 2023, when the renewals again become due. Though seasonal changes are reflected in some short term fluctuations, annual volume usage continues to be reliable. Variations in the cost of LPG are directly influenced by changes in international oil and gas prices but the Buller Gas pricing structure maintains a consistent profitability to 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 1st January 2012 effective for the 2012-13 and 2013-14 Budget years. The next general valuation is due in January 2014 with new valuations being effective for the 2014-15 Budget year. An allowance of \$0.125 million has been included in the 2013-14 Budget year for the next revaluation process.

Community Care Services

Council provides a variety of Home Care programs. These include General Home Care, Personal Care, Respite Care, Meals on Wheels and Centre based meals. The 2013-14 Budget provides the resources to meet the needs of eligible clients.

Community Strengthening

Council will continue to deliver broad-ranging Community Development initiatives across the shire, which will include the implementation and review of Community Plans for 14 towns and districts. Youth and Arts and Cultural Strategic Plan will continue to be implemented by the Community Development Team.

Early Years Services

Council provides a variety of early years' services including Maternal Child Health and Immunisation services and support and infrastructure for kindergartens and child care services.

Recreation and Leisure Services

Council provides the community with access to leisure facilities and services by providing infrastructure and support to community groups and committees. These provisions include:

- Assisting Committees of Management (both Council and DSE Committees) in developing skills to manage issues such as governance, risk management and financial management
- Direct facilitation or assistance to committees in sourcing and applying for funding for major and minor infrastructure upgrades
- Direct facilitation or assistance to committees in developing plans/structures to meet the future needs of the community eg Facility Masterplan, management plans, Budgets
- Increasing physical activity in the community and improving access to recreational facilities
- Providing information to the community in regards to recreational services, available sports and facilities in the Shire
- Management and operation of five Indigo Council owned Swimming pools
- Continued development and innovation in the delivery of library services throughout the Indigo Shire including the operation of three static libraries and a mobile library service.

Planning and Sustainable Development

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.

Our conservation and environmental unit continues to focus on developing environmental projects for council and the community. Opportunities have been created to improve Council's environmental performance in areas such as greenhouse gas reduction and water use.

Tourism & Economic Development

Council's tourism and economic development unit delivers a wide range of services including marketing Indigo Shire's tourism destinations, supporting festivals and events, supporting development of new and existing tourism product, industry development and networking, driving population growth, business support, investment attraction and providing visitor information services.

The unit also operates Beechworth's Robert O'Hara Burke Museum and the Beechworth Historic & Cultural Precinct. In November 2013 a two-year grant-funded full-time Business Development Officer role will come to an end having achieved a number of initiatives including supporting local business associations, connecting businesses and attracting many training and development opportunities.

Customer Service

The Customer Service team strives to provide our residents and community with high quality and efficient customer service from our offices in Beechworth, Yackandandah, Chiltern and Rutherglen. Services including public enquiries, receipting of payments, permit applications, animal registrations and general office duties.

Appendices

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

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

The contents of the appendices are summarised below:

| Appendix | Nature of information | Page |
|----------|------------------------------|------|
| A | Budgeted Standard Statements | 50 |
| B | Statutory disclosures | 56 |
| C | Capital works program | 61 |
| D | Key strategic activities | 67 |
| E | Fees and charges schedule | 70 |

Appendix A

Budgeted standard statements

This appendix presents information in regard to the Budgeted Standard Statements. The Budget information for the years 2013-14 to 2016-17 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 2017

| | Forecast | Budget | Strategic Resource Plan | | |
|---|----------|----------------|-------------------------|---------|---------|
| | Actual | | Projections | | |
| | 2012-13 | | 2013-14 | 2014-15 | 2015-16 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Income | | | | | |
| Rates charges | 12,079 | 13,066 | 13,850 | 14,681 | 15,562 |
| Statutory Fees and fines | 728 | 764 | 810 | 858 | 910 |
| User fees | 609 | 587 | 622 | 659 | 699 |
| Contributions Cash | 312 | 259 | 272 | 286 | 300 |
| Grants - Operating | 5,751 | 4,442 | 5,761 | 6,049 | 6,351 |
| Net gain on disposal of property, infrastructure, plant and equipment | 2 | 8 | 7 | 11 | 9 |
| Other revenue | 4,076 | 4,193 | 4,403 | 4,623 | 4,854 |
| Total income before capital grants and non-monetary contributions | 23,557 | 23,319 | 25,724 | 27,167 | 28,685 |
| Expenses | | | | | |
| Employee benefits | 10,001 | 10,711 | 11,247 | 11,809 | 12,399 |
| Materials and services | 6,349 | 6,566 | 6,829 | 7,102 | 7,386 |
| Bad and doubtful debts | 6 | 6 | 6 | 6 | 7 |
| Depreciation and amortisation | 5,224 | 5,302 | 5,514 | 5,735 | 5,964 |
| Finance costs | 140 | 208 | 281 | 286 | 250 |
| Other expenses | 3,330 | 3,510 | 3,650 | 3,796 | 3,948 |
| Total expenses | 25,049 | 26,302 | 27,527 | 28,734 | 29,954 |
| Net (Deficit) before capital grants and non-monetary contributions | (1,491) | (2,983) | (1,802) | (1,567) | (1,269) |
| Grants - Capital | 4,486 | 2,344 | 3,495 | 2,261 | 2,784 |
| Contributions - Capital | 33 | 163 | 267 | 18 | 15 |
| Surplus (deficit) for the year | 3,028 | (476) | 1,960 | 712 | 1,530 |
| Other comprehensive income | | | | | |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total comprehensive Result | 3,028 | (476) | 1,960 | 712 | 1,530 |

Budgeted Standard Balance Sheet

For the four years ending 30 June 2017

| | Forecast | Budget | Strategic Resource Plan | | |
|--|----------------|----------------|-------------------------|----------------|----------------|
| | Actual | | Projections | | |
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Current assets | | | | | |
| Cash and cash equivalents | 6,732 | 2,061 | 2,510 | 2,961 | 3,383 |
| Trade and other receivables | 2,218 | 2,142 | 2,100 | 2,065 | 2,197 |
| Non-current assets classified as held for resale | 81 | 86 | 78 | 94 | 97 |
| Inventory | 210 | 295 | 310 | 324 | 337 |
| Other assets | 1129 | 1,073 | 1057 | 1143 | 1091 |
| Total current assets | 10,370 | 5,657 | 6,055 | 6,587 | 7,105 |
| Non-current assets | | | | | |
| Trade and other receivables | 30 | 35 | 30 | 30 | 30 |
| Intangible Assets | 0 | 0 | 0 | 0 | 0 |
| Property, infrastructure, plant & equipment | 185,569 | 191,196 | 194,109 | 194,853 | 196,053 |
| Total non-current assets | 185,599 | 191,231 | 194,139 | 194,883 | 196,083 |
| Total assets | 195,969 | 196,888 | 200,194 | 201,471 | 203,189 |
| Current liabilities | | | | | |
| Trade and other payables | 2,989 | 2,729 | 2,761 | 2,758 | 2,782 |
| Interest-bearing loans and borrowings | 455 | 416 | 483 | 451 | 424 |
| Trust Funds & Deposits | 174 | 184 | 196 | 207 | 220 |
| Provisions | 1,011 | 1,487 | 1,361 | 1,620 | 1,160 |
| Total current liabilities | 4,629 | 4,816 | 4,801 | 5,036 | 4,586 |
| Non-current liabilities | | | | | |
| Interest-bearing loans and borrowings | 2,235 | 2,819 | 3,336 | 2,885 | 2,461 |
| Provisions | 2,200 | 1,825 | 1,669 | 1,449 | 1,512 |
| Total non-current liabilities | 4,435 | 4,644 | 5,005 | 4,334 | 3,973 |
| Total liabilities | 9,064 | 9,460 | 9,805 | 9,370 | 8,558 |
| Net assets | 186,905 | 187,429 | 190,389 | 192,101 | 194,630 |
| Equity | | | | | |
| Accumulated surplus | 89,239 | 88,930 | 90,996 | 91,721 | 93,258 |
| Asset revaluation reserve | 96,765 | 97,765 | 98,765 | 99,765 | 100,765 |
| Other reserves | 901 | 734 | 628 | 615 | 607 |
| Total equity | 186,905 | 187,429 | 190,389 | 192,101 | 194,630 |

Budgeted Standard Cash Flow Statement

For the four years ending 30 June 2017

| | Forecast | Budget | Strategic Resource Plan | | |
|---|-----------------|------------------------|-------------------------|-----------------|-----------------|
| | Actual | | Projections | | |
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| | Inflows | Inflows | Inflows | Inflows | Inflows |
| | (Outflows) | (Outflows) | (Outflows) | (Outflows) | (Outflows) |
| Cash flows from operating activities | | | | | |
| <i>Receipts</i> | | | | | |
| Rates & Charges | 12,029 | 13,016 | 13,800 | 14,631 | 15,512 |
| Grants and contributions - Operating | 6,063 | 4,702 | 6,033 | 6,335 | 6,651 |
| Grants and contributions - Capital | 4,519 | 2,507 | 3,762 | 2,279 | 2,799 |
| Interest | 237 | 211 | 200 | 150 | 150 |
| User fees | 609 | 587 | 622 | 659 | 699 |
| Statutory fees & fines | 728 | 764 | 810 | 858 | 910 |
| Other revenue | 3,839 | 3,982 | 4,475 | 4,759 | 5,004 |
| | <u>28,024</u> | <u>25,768</u> | <u>29,701</u> | <u>29,671</u> | <u>31,725</u> |
| <i>Payments</i> | | | | | |
| Employee benefits | (10,101) | (10,811) | (11,347) | (11,909) | (12,499) |
| Materials & consumables | (3,060) | (3,448) | (3,586) | (3,729) | (3,878) |
| External contracts | (3,238) | (3,068) | (3,191) | (3,319) | (3,451) |
| Utilities | (600) | (622) | (647) | (673) | (700) |
| Other expenses | (2,729) | (2,887) | (3,438) | (3,343) | (3,673) |
| | <u>(19,730)</u> | <u>(20,837)</u> | <u>(22,208)</u> | <u>(22,973)</u> | <u>(24,202)</u> |
| Net cash provided by operating activities | <u>8,295</u> | <u>4,932</u> | <u>7,493</u> | <u>6,698</u> | <u>7,523</u> |
| Cash flows from investing activities | | | | | |
| Proceeds from property, plant and equipment | 260 | 178 | 327 | 242 | 146 |
| Repayment of loans and advances | 10 | 10 | 10 | 10 | 10 |
| Deposits | 0 | 0 | 0 | 0 | 0 |
| Payments for property, plant and equipment | (7,769) | (10,128) | (7,684) | (5,730) | (6,556) |
| Net cash used in investing activities | <u>(7,499)</u> | <u>(9,940)</u> | <u>(7,347)</u> | <u>(5,478)</u> | <u>(6,400)</u> |
| Cash flows from financing activities | | | | | |
| Finance costs | (140) | (208) | (281) | (286) | (250) |
| Proceeds from borrowings | 1,000 | 1,000 | 1,000 | 0 | 0 |
| Repayment of borrowings | (523) | (455) | (416) | (483) | (451) |
| Net cash provided by (used in) financing activities | <u>337</u> | <u>337</u> | <u>303</u> | <u>(769)</u> | <u>(701)</u> |
| Net decrease in cash & cash equivalents | <u>1,133</u> | <u>(4,671)</u> | <u>449</u> | <u>451</u> | <u>422</u> |
| Cash & cash equivalents at beginning of year | <u>5,599</u> | <u>6,732</u> | <u>2,061</u> | <u>2,510</u> | <u>2,961</u> |
| Cash & cash equivalents at end of year | <u>6,732</u> | <u>2,061</u> | <u>2,510</u> | <u>2,961</u> | <u>3,383</u> |

Budgeted Standard Capital Works Statement

For the four years ending 30 June 2017

| | Forecast | Budget | Strategic Resource Plan | | |
|--------------------------------|--------------|----------------|-------------------------|--------------|--------------|
| | Actual | | Projections | | |
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Capital works areas | | | | | |
| Roads | 4,791 | 2,632 | 2,815 | 3,350 | 3,916 |
| Drains | 863 | 725 | 712 | 739 | 659 |
| Open space | 322 | 171 | 2,246 | 391 | 372 |
| Land & Buildings | 4,148 | 2,918 | 1,394 | 777 | 1,164 |
| Plant, equipment & other | 551 | 776 | 517 | 473 | 445 |
| Net Carry forward to next year | (2,906) | 2,906 | 0 | 0 | 0 |
| Total capital works | 7,769 | 10,128 | 7,684 | 5,730 | 6,556 |
| Represented by: | | | | | |
| New assets | 2,226 | 334 | 1,591 | 1,682 | 2,211 |
| Asset renewal | 5,150 | 3,515 | 5,049 | 3,174 | 3,875 |
| Asset expansion/upgrade | 3,299 | 3,373 | 1,044 | 874 | 470 |
| Net Carry forward to next | (2,906) | 2,906 | 0 | 0 | 0 |
| Total capital works | 7,769 | 10,128 | 7,684 | 5,730 | 6,556 |

Reconciliation of net movement in property, plant and equipment

| | Forecast | Budget | Strategic Resource Plan | | |
|--|--------------|----------------|-------------------------|--------------|--------------|
| | Actual | | Projections | | |
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Total capital works | 7,769 | 10,128 | 7,684 | 5,730 | 6,556 |
| Asset revaluation increment | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Depreciation & amortisation | (5,224) | (5,302) | (5,514) | (5,735) | (5,964) |
| Written down value of assets sold | (210) | (199) | (257) | (251) | (392) |
| Recognition of previously unrecognised assets | 0 | 0 | 0 | 0 | 0 |
| Net movement in property, plant & equipment | 3,335 | 5,627 | 2,913 | 744 | 1,200 |

Budgeted Statement of Investment Reserves

For the four years ending 30 June 2017

| | Forecast | Budget | Strategic Resource Plan | | |
|-------------------------------------|------------|---------------|-------------------------|------------|------------|
| | Actual | | Projections | | |
| | 2012-13 | | 2013-14 | 2014-15 | 2015-16 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Statutory | | | | | |
| Car parking | 26 | 16 | 20 | 22 | 24 |
| Public resort and recreation | 290 | 265 | 140 | 110 | 85 |
| Total statutory reserves | 316 | 281 | 160 | 132 | 109 |
| Discretionary | | | | | |
| Quarry Restoration | 160 | 175 | 190 | 205 | 220 |
| Landfill Rehabilitation | 0 | 0 | 0 | 0 | 0 |
| Property Development | 147 | 0 | 0 | 0 | 0 |
| Plant replacement | 0 | 0 | 0 | 0 | 0 |
| Buller Gas | 278 | 278 | 278 | 278 | 278 |
| Total discretionary reserves | 585 | 453 | 468 | 483 | 498 |
| Total reserves | 901 | 734 | 628 | 615 | 607 |

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

| | 2012-13 | 2013-14 |
|---|-----------|-----------|
| | \$ | \$ |
| New borrowings (other than refinancing) | 1,000,000 | 1,000,000 |
| Debt redemption | 523,273 | 454,908 |

2. Rates and charges³

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

| Type of Property | 2012-13 | 2013-14 |
|-------------------------|-------------|-------------|
| | cents/\$CIV | cents/\$CIV |
| Residential | 0.3255 | 0.3450 |
| Residential 2 | 0.3906 | 0.4140 |
| Residential Vacant | 0.6509 | 0.6900 |
| Rural 1 | 0.2441 | 0.2587 |
| Rural 2 | 0.2929 | 0.3105 |
| Commercial / Industrial | 0.4394 | 0.4657 |

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

| Type of Property | 2012-13 | 2013-14 |
|-------------------------|-----------|-----------|
| | \$ | \$ |
| Residential | 4,351,640 | 4,672,220 |
| Residential 2 | 127,062 | 132,838 |
| Residential Vacant | 366,367 | 353,290 |
| Rural 1 | 1,854,056 | 1,968,337 |
| Rural 2 | 798,913 | 850,981 |
| Commercial / Industrial | 632,162 | 666,582 |

2.3 The estimated total amount to be raised by rates

| | 2012-13 | 2013-14 |
|--------------------------|-----------|-----------|
| | \$ | \$ |
| Total rates to be raised | 8,130,200 | 8,644,248 |

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 | 2012-13 | 2013-14 |
|-------------------------|---------|---------|
| | Change | Change |
| | % | % |
| Residential | 6.20 | 6.00 |
| Residential 2 | 6.20 | 6.00 |
| Residential Vacant | 6.18 | 6.00 |
| Rural 1 | 6.18 | 6.00 |
| Rural 2 | 6.16 | 6.00 |
| Commercial / Industrial | 6.19 | 6.00 |

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

| Type of Property | 2012-13 | 2013-14 |
|------------------------------------|--------------|--------------|
| Residential | 5,105 | 5,157 |
| Residential 2 | 92 | 92 |
| Residential Vacant | 463 | 430 |
| Rural 1 | 1,380 | 1,383 |
| Rural 2 | 788 | 794 |
| Commercial / Industrial | 360 | 359 |
| Total number of assessments | 8,188 | 8,215 |

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 | 2012-13 \$ | 2013-14 \$ |
|-------------------------|----------------------|----------------------|
| Residential | 1,336,909,000 | 1,354,287,000 |
| Residential 2 | 32,530,000 | 32,087,000 |
| Residential Vacant | 56,286,200 | 51,202,200 |
| Rural 1 | 759,547,600 | 760,721,600 |
| Rural 2 | 272,760,000 | 274,072,000 |
| Commercial / Industrial | 143,869,200 | 143,122,200 |
| Total | 2,601,902,000 | 2,615,492,000 |

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 2012-13 \$ | Per Rateable Property 2013-14 \$ |
|--------------------------------|--|--|
| Municipal | 250.15 | 265.15 |
| Garbage Collection (Note 1) | 159.20 | 146.25 |
| Recycling Collection | 67.10 | 71.10 |
| Greenwaste Collection (Note 1) | 109.80 | 77.60 |
| Organics Collection (Note 1) | 0.00 | 63.35 |
| Waste Management Facility Levy | 58.30 | 61.80 |
| Total | 644.55 | 687.20 |

(Note 1) 2013-14 charge pro-rata to reflect charge in service 1st March 2014

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

| Type of Charge | 2012-13 \$ | 2013-14 \$ |
|--------------------------------|------------------|------------------|
| Municipal | 1,914,398 | 2,041,655 |
| Garbage Collection | 1,024,864 | 987,912 |
| Recycling Collection | 431,942 | 491,656 |
| Greenwaste Collection | 129,344 | 106,302 |
| Organics Collection | 0 | 276,289 |
| Waste Management Facility Levy | 446,228 | 475,860 |
| Total | 3,946,776 | 4,379,674 |

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

| | 2012-13 | 2013-14 |
|---------------------|-------------------|-------------------|
| | \$ | \$ |
| Rates and charges | 12,076,976 | 13,023,922 |
| Supplementary rates | 2,000 | 42,000 |
| Total | 12,077,976 | 13,065,922 |

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 2013-2014. Following an extensive review process and an agreed community consultation phase, Council adopted a Rating Strategy on 14 February 2012. The Budget 2012-13 is predicated on the rating differentials defined in the adopted Rating Strategy

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

- A rate of 0.3450% (0.3450 cents in the dollar of CIV) for all rateable residential properties;
- A rate of 0.4140% (0.4140 cents in the dollar of CIV) for all rateable residential 2;
- A rate of 0.6900% (0.6900 cents in the dollar of CIV) for all rateable residential vacant properties;
- A rate of 0.2587% (0.2587 cents in the dollar of CIV) for all rateable rural 1 properties;
- A rate of 0.3105% (0.3105 cents in the dollar of CIV) for all rateable rural 2 properties;
- A rate of 0.4657% (0.4657 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 2013-14 year.

Indigo Shire Council – Capital Works Budget 2013-14

| Project Category | Project Description | Proposed Budget 2013/2014 | Project Managers Comments | Project Type | Project Cost | Funding Source | | | | | |
|------------------------------|---|---------------------------|---|--------------|--------------|----------------|-----------|--------------|-------------------|-----------|-----------|
| | | | | | | Rates | Reserve | Council Loan | Roads to Recovery | Grants | Others |
| Buildings | | | | | | | | | | | |
| * Community Facilities | Barnawartha Recreation Reserve Building Construction | \$1,290,500 | Construction of a multipurpose community facility to cater for the sporting, community and health needs of residents. | Upgrade | \$1,290,500 | \$2,115 | \$303,385 | \$425,000 | | \$420,000 | \$140,000 |
| | Yackandandah Kindergarten extension construction | \$323,000 | Construction of extension and renovation of Yackandandah Kindergarten | Upgrade | \$323,000 | \$30,000 | \$288,000 | | | | \$5,000 |
| | Rutherglen Kinder construction and renewal works | \$121,000 | 100% renewal. \$40,000 Council contribution deferred from 12-13 mid year budget. Identified renewal works of existing building that have been required to be undertaken during new construction works. Renewal works included replacement of existing roof, fascia and guttering, internal ceiling, lighting, removal and disposal and replacement of asbestos sheeting from eaves and internal sheeting. | Renewal | \$121,000 | \$5,129 | \$115,871 | | | | |
| | Beechworth Neighbourhood Centre renewal works | \$35,000 | 100% renewal. Repairs to Oregon building and Oak Building including repainting, repairs to walls, replace lighting in bookshop | Renewal | \$35,000 | \$35,000 | | | | | |
| | Rutherglen Lions Clubroom renewal works | \$20,000 | 100% renewal. Council leases building from Vic Trek and are responsible for maintenance. Replace damaged and rotten timber, roof repairs, repainting and remove wire fencing. | Renewal | \$20,000 | \$0 | \$20,000 | | | | |
| | Public Toilets Renewal works | \$15,000 | 100% renewal. Plumbing, carpentry, painting works to shire wide public toilets. | Renewal | \$15,000 | \$15,000 | | | | | |
| * Museums & Historical Sites | Beechworth-Burke Museum and Courthouse renewal works | \$70,000 | 100% renewal. Courthouse box gutter renewal, building repairs and repainting. Burke Museum external repaint | Renewal | \$70,000 | \$70,000 | | | | | |
| | Beechworth-Burke Museum Air Conditioning & Temperature Control Assessment | \$2,000 | assessment of the requirements for air conditioning and temperature control requirements for the Burke Museum in preparation for implementation to be included in the 2014-15 | Renewal | \$2,000 | \$2,000 | | | | | |
| | Yackandandah Courthouse rising damp repairs and renewal works | \$57,000 | 100% renewal. Deferred from 2012-13 mid year budget. Rising damp repairs and rectification to reduce future rising damp problems. | Renewal | \$57,000 | \$57,000 | | | | | |
| * Public Halls | Stanley Hall and Athenaeum renewal works | \$31,000 | 100% renewal works. Repainting and repair works. Committee of Management request. | Renew | \$31,000 | \$31,000 | | | | | |
| | Rutherglen Town Hall- Water pipe renewal | \$11,000 | 100% renewal. Water pipe renewal, water is running brown from old gal. pipes white ant damage to floor. issue reported to Council by COM. Replace damaged floor, and 3 coat finish. | Renew | \$11,000 | \$0 | \$11,000 | | | | |
| * Recreation Facilities | Yackandandah Sport Park Stadium Floor Repair | \$9,300 | | Renew | \$9,300 | \$9,300 | | | | | |
| | Chiltern-RV Point | \$3,500 | Install recreational vehicle facilities at Chiltern, including dump point and water supply, bollards, concrete slab and signage | New | \$3,500 | \$3,500 | | | | | |

Indigo Shire Council – Capital Works Budget 2013-14

| Project Category | Project Description | Proposed Budget 2013/2014 | Project Managers Comments | Project Type | Project Cost | Funding Source | | | | | |
|-----------------------------|---|---------------------------|---|--------------|--------------|----------------|-----------|--------------|-------------------|-----------|----------|
| | | | | | | Rates | Reserve | Council Loan | Roads to Recovery | Grants | Others |
| | Solar Hub Project | \$25,000 | Project deferred at 12/13 mid year budget (superannuation payment). Continuation of solar panel installation program to Council Community Buildings. Rutherglen Kinder building programmed for solar panel installation. | New | \$25,000 | \$25,000 | | | | | |
| | Playground Equipment Replacement | \$35,000 | Replacement of old playground equipment with new safe equipment. | Renew | \$35,000 | \$35,000 | | | | | |
| * Municipal Offices Upgrade | Council Offices expansion and new buildings | \$840,000 | Yackandandah and Beechworth office expansion. | Upgrade | \$840,000 | \$6,000 | \$274,000 | \$460,000 | | \$100,000 | |
| * Council Buildings | Rutherglen Depot-lunch meeting room | \$35,000 | New lunch and meeting room at Rutherglen Depot. Possible to use HAAC building | New | \$35,000 | \$35,000 | | | | | |
| Plant and Equipment | | | | | | | | | | | |
| * Motor Vehicles & Plant | Plant Replacement | \$394,600 | Plant replacement program Excluding deferred items of \$100,000 from 12-13 budget (superannuation payment). Decision to defer purchase of 4t tipper \$75,000 and traffic lights \$25,000. | Renew | \$394,600 | \$328,600 | | | | | \$66,000 |
| | Fleet Purchases | \$134,000 | Fleet replacement program including deferred items of \$100,000 from 12-13 budget (superannuation payment). Purchases include Tree services ute. Higher carrying and towing capacity 4X4 ute. Yackandandah foreman's ute required to backfill previously lost position. | Renew | \$134,000 | \$102,000 | | | | | \$32,000 |
| * Furniture & Equipment | | | | | | | | | | | |
| | IPads | \$5,000 | | New | \$5,000 | \$5,000 | | | | | |
| | PC Replacements | \$25,000 | | Renew | \$25,000 | \$25,000 | | | | | |
| | Printer replacements | \$23,000 | Added by CMG as it was overlooked in prior versions | Renew | \$23,000 | \$23,000 | | | | | |
| | Business Continuity Management | \$16,000 | | New | \$16,000 | \$16,000 | | | | | |
| | Risk Register | \$4,000 | | New | \$4,000 | \$4,000 | | | | | |
| | Human Resource software program | \$14,000 | Human Resource Program (Flavour) to improve service delivery both internally and externally | New | \$14,000 | \$14,000 | | | | | |
| | APP Development | \$5,000 | Development of iPhone Apps for EH, BC etc | New | \$5,000 | \$5,000 | | | | | |
| | Kofax | \$8,000 | | New | \$8,000 | \$8,000 | | | | | |
| | AXS1 Upgrade | \$27,000 | | New | \$27,000 | \$27,000 | | | | | |
| | Powerbudget datasets | \$10,000 | | New | \$10,000 | \$10,000 | | | | | |
| | Buller Gas-Reticulation network upgrades | \$30,000 | Additional valve placement to enable isolation of network sections. Identified by Energy Safe Victoria during audit in Feb. 2013 as an essential safety measure. | Upgrade | \$30,000 | \$30,000 | | | | | |
| | Yackandandah-New Library Book Stock | \$50,000 | Purchase of new books to stock the proposed new library | New | \$50,000 | \$50,000 | | | | | |

Indigo Shire Council – Capital Works Budget 2013-14

| Project Category | Project Description | Proposed Budget 2013/2014 | Project Managers Comments | Project Type | Project Cost | Rates | Reserve | Council Loan | Roads to Recovery | Grants | Others |
|-------------------------|--|---------------------------|---|--------------|--------------|-----------|---------|--------------|-------------------|----------|--------|
| | Indigo Library operating equipment and new books | \$30,000 | Purchase of library operating equipment following liquidation of mobile library, \$15,000 (slip printers, photocopiers, computers etc). Purchase of new book stock required \$30,000. | New | \$30,000 | \$30,000 | | | | | |
| Roads | | | | | | | | | | | |
| * Bridges | Bridges- Mc Feeters Road Bridge replacement | \$100,000 | 100% renewal. Bridge has reached the end of its life and requires replacement and upgraded to current bridge design standards. Structural elements of bridge are currently damaged and as a result bridge is load limited to 2 tonne. | Renew | \$100,000 | \$30,000 | | | \$70,000 | | |
| * Footpaths & Bikepaths | | | | | | | | | | | |
| | Rutherglen Main and Fortune Street- 255m | \$46,000 | Murray St to roundabout 255m long x 1.5m wide. Pathways Asset management upgrade works program. Community request. 30% renewal | Upgrade | \$46,000 | \$46,000 | | | | | |
| | Wahgunyah Sarah Street 220m | \$39,600 | New project Sarah Street, Wahgunyah. Links school to town footpath network. Links Wahgunyah Heights estate to town network. Pathways AMP priority. 220x1.5m 30% renewal. | Upgrade | \$39,600 | \$39,600 | | | | | |
| * Rural Roads | Roads Major Patching | \$45,300 | Replacement of damaged pavements in preparation for reseal contract works. | Renew | \$45,300 | \$45,300 | | | | | |
| | Annual Resealing Contract | \$600,000 | Resealing of bitumen roads in line with roads asset management plan requirements. | Renew | \$600,000 | \$216,000 | | | \$384,000 | | |
| | Road Designs & Planning for Future Capex | \$60,000 | Engineering survey, design and planning to prepare future civil engineering projects for construction. | New | \$60,000 | \$60,000 | | | | | |
| | Beechworth Dingle Rd reconstruction | \$80,000 | 100% renewal. 300m section of road has significant seal and pavement failure. Requires reconstruction of pavement, 150mm overlay and 6m bitumen seal. | Renew | \$80,000 | \$5,000 | | | | \$75,000 | |
| | Kiewa Bonegilla Rd upgrade | \$120,000 | 100% renewal. Narrow section road 400m in length, B-double truck route. Widen seal from 5.2m to 7.0m wide seal. Existing pavement and seal are failing and require urgent repair. | Renew | \$120,000 | \$20,000 | | | \$100,000 | | |
| | Indigo Creek Rd reconstruction | \$85,000 | 100% renewal. 300m section of road has significant seal and pavement failure. Requires reconstruction of pavement, 150mm overlay and bitumen seal. Also requires re-design of super elevation on curves to improve traffic safety. | Renew | \$85,000 | \$0 | | | | \$85,000 | |
| | Sanatorium Road gravel road seal | \$130,000 | 80% pavement renewal. Pavement upgrade and seal of 1km unsealed section of Sanatorium Rd. | Renew | \$130,000 | \$30,000 | | | \$100,000 | | |

Indigo Shire Council – Capital Works Budget 2013-14

| Project Category | Project Description | Proposed Budget 2013/2014 | Project Managers Comments | Project Type | Project Cost | Funding Source | | | | | |
|-----------------------------|---|---------------------------|---|--------------|--------------|----------------|----------|--------------|-------------------|-----------|--------|
| | | | | | | Rates | Reserve | Council Loan | Roads to Recovery | Grants | Others |
| | Soldiers Road gravel road seal | \$110,000 | 80% pavement renewal. Reconstruction and sealing of 380m of Soldiers Rd. Soldiers Road is Councils only unsealed sealed link road. | Renew | \$110,000 | \$110,000 | | | | | |
| * Annual Gravel Re-Sheeting | Annual Gravel Resheeting Rural Roads | \$875,000 | Gravel resheeting of unsealed roads as required by Councils Roads Asset Management Plan. | Renew | \$875,000 | \$75,000 | | | \$100,000 | \$700,000 | |
| * Urban Streets | Kerb and Channel Replacement Program | | | | | | | | | | |
| | Wahgunyah - Elizabeth Street | \$65,000 | 100% renewal. Construction of Kerb right side 215m. Main St to Sarah St. | Renew | \$65,000 | \$25,000 | | | \$40,000 | | |
| | Chiltern-Main Street | \$102,000 | 100% renewal. From Conness St to Crawford St both sides. | Renew | \$102,000 | \$72,000 | | | \$30,000 | | |
| | Tangambalanga-East Kiewa Road | \$85,000 | 100% renewal. Left side Kiewa East Road in front of park and butcher shop. Issue with existing street trees lifting kerb and channel. | Renew | \$85,000 | \$85,000 | | | | | |
| | Beechworth-Church St new Kerb and Channel,footpath and shoulder sealing | \$35,000 | 50% renewal. Kerb and Channel,footpath and shoulder sealing on Church St from Ford St to Phillips Lane to reduce flooding onto Honey Store footpath and into premises. Improve safe pedestrian access, improve CBD car parking capacity through sealing and line marking. | Upgrade | \$35,000 | \$25,000 | \$10,000 | | | | |
| | Beechworth -Smith St dust suppression seal | \$15,000 | 50% resheet renewal. 120 x 6m wide Gravel road with kerb one side creates dust to adjacent properties. Rain events cause significant scouring of gravel road surface requiring frequent costly maintenance. 100mm resheet with 10mm primer seal. | Upgrade | \$15,000 | \$15,000 | | | | | |
| | Yackandandah-Wellford St dust suppression seal | \$34,000 | 50% resheet renewal. 280mx6m wide gravel road to be sealed as dust suppression and road maintenance reduction program. 100mm resheet with 10mm primer seal. | Upgrade | \$34,000 | \$34,000 | | | | | |
| | Seal remainder of Short St, Beechworth for dust suppression | \$5,000 | Add by Council to 2013-14 Budget as part of Budget Submission "Consideration" process. | Upgrade | \$5,000 | \$5,000 | | | | | |
| * Drainage | Beechworth drainage improvements | \$235,000 | Assume 50% drainage renewal. Prioritised works from Beechworth drainage master plan 2012 including Kar St, Camp St,Fletcher Rd, High St and William St. Works include underground drainage upsizing, open drain improvements and shoulder sealing | Upgrade | \$235,000 | \$120,000 | | \$115,000 | | | |
| | Wahgunyah drainage improvements | \$100,000 | Assume 50% renewal. Prioritised works from Wahgunyah Drainage Study 2012- including Victoria St to Blanche St, ford St roundabout and Chandler Court | Upgrade | \$100,000 | \$100,000 | | | | | |
| | Rutherglen Drainage Study | \$30,000 | Drainage study required to identify solutions to drainage issues in Rutherglen | New | \$30,000 | \$30,000 | | | | | |
| | Chiltern flood mitigation works | \$200,000 | Assume 50% renewal. Prioritised works from Chiltern Flood study for Lake Anderson catchment area and down stream channel improvements. | Upgrade | \$200,000 | \$200,000 | | | | | |

Indigo Shire Council – Capital Works Budget 2013-14

| Project Category | Project Description | Proposed Budget 2013/2014 | Project Managers Comments | Project Type | Project Cost | Funding Source | | | | | |
|-------------------|-------------------------------------|---------------------------|---|--------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|------------------|
| | | | | | | Rates | Reserve | Council Loan | Roads to Recovery | Grants | Others |
| | Rural road Culvert Upgrade | \$60,000 | Assume 50% renewal. Upgrade of undersized road culverts. Issue with flooding of road causing temporary road closure and frequent maintenance repairs. | Upgrade | \$60,000 | \$20,000 | | | | \$40,000 | |
| | Rural culvert upgrade -McGrath Lane | \$100,000 | Assume 50% renewal. Rural culvert undersized, structure is old and requires replacing. Used by cattle trucks. Issue also raised by resident. | Upgrade | \$100,000 | \$0 | | | | \$100,000 | |
| Openspace | | | | | | | | | | | |
| Parks & Gardens | | | | | | | | | | | |
| | Street and Park Furniture | \$5,000 | 100% renewal. Replacement of old street and park furniture | Renew | \$5,000 | \$5,000 | | | | | |
| | Water refill bubler station | \$15,000 | Install water bubbler refill stations at 2 skate parks and one major township | New | \$15,000 | \$15,000 | | | | | |
| | Irrigation system upgrades | \$10,000 | Martins Park Chiltern, Memorial Park Yackandandah, Fig Tree Park Rutherglen and Police Paddock Beechworth | Upgrade | \$10,000 | \$4,000 | \$6,000 | | | | |
| | Street Tree replacement program | \$80,000 | Shire wide Replacement program of street trees | Renew | \$80,000 | \$80,000 | | | | | |
| | Plant Health improvement strategy | \$10,000 | Shire parks plant replacement and improvement strategy. Consultancy services. | New | \$10,000 | \$10,000 | | | | | |
| | Wahgunyah-Morley Park Shade Sail | \$16,000 | Install new shade sail over existing playground in Morley Park. | New | \$16,000 | \$0 | \$16,000 | | | | |
| *Waste Management | Beechworth-Transfer Station develop | \$30,000 | Allocation for planning & Design. Balance to Build (\$470k) quarantined subject to grant approval | New | \$30,000 | \$30,000 | | | | | |
| | Capital Works | \$7,221,800 | | | \$7,221,800 | \$2,590,544 | \$1,044,256 | \$1,000,000 | \$824,000 | \$1,520,000 | \$243,000 |

Quarantined Projects Pending Grant Approvals

| | | | | | | | | | | | |
|-------------------|---|--------------------|---|---------|--------------------|------------------|------------|------------|------------|--------------------|------------|
| | Yackandandah Senior Citizens Centre Kitchen Upgrade | \$25,000 | Kitchen has been identified by external food safety audit as requiring upgrade to meet standards for delivery of community meals. If not upgraded, there is a risk future community meals will not be allowed to be delivered from the venue. | Upgrade | \$25,000 | \$6,250 | | | | \$18,750 | |
| | Yackandandah Senior Citizens Centre Renewal works | \$20,000 | 100% renewal. Floor refurbishment required to protect from wear. Internal and external paint and building repairs. | Renewal | \$20,000 | \$5,000 | | | | \$15,000 | |
| | Baamutha Park Grandstand renewal works | \$12,000 | 100% renewal. Removed from 2012-13 draft budget.OHS issue. Replacement of access stairs and repairs to wall boards at rear of grandstand seating area. Council owned structure. Grandstand stairs have been fenced off for 2 years. | Renew | \$12,000 | \$6,000 | | | | \$6,000 | |
| | Wahgunyah- Cycle Path Traton Street to Lake Moodemere | \$145,000 | Community request from 2012-13 budget submission. Wahgunyah foreshore masterplan project. From Traton St to Lake Moodemere 1.4km. Base course and sealed surface. 2 drainage line crossings. | New | \$145,000 | \$72,500 | | | | \$72,500 | |
| *Waste Management | Beechworth-Transfer Station develop | \$470,000 | Development of new transfer station. Identified in 10 year waste management plan and listed in Strategic Resource Plan. | New | \$470,000 | \$313,000 | | | | \$157,000 | |
| Roads | Tangambalanga-Huon Kiewa Road | \$80,000 | 100% renewal. Left side Huon Kiewa Road 150m. Also sealing of gravel shoulder 500mx2.5m. Issue with existing street trees lifting kerb and channel. | Renew | \$80,000 | \$80,000 | | | | | |
| Open Space | Lake Sambell dam wall reconstruction | \$2,000,000 | Pending grant application to Regional Development Australia | Renewal | \$2,000,000 | | | | | \$2,000,000 | |
| | Total Quarantined CAPEX | \$2,752,000 | | | \$2,752,000 | \$482,750 | \$0 | \$0 | \$0 | \$2,269,250 | \$0 |

Appendix D

Key strategic activities

This appendix presents a number of key strategic activities to be undertaken during the 2013-14 year and performance targets and measures in relation to these.

Key strategic activities

For the year ending 30 June 2014

| Strategic Activity | Performance Measure | Performance Target |
|--------------------|---------------------|--------------------|
|--------------------|---------------------|--------------------|

Leadership of our people and our community

| | | |
|--|--|-----------|
| Finalise refurbishment, construction and commissioning of Council offices as determined in Council's office accommodation strategy | One office completed and occupied, one office under construction | June 2014 |
| Actively market monthly community forums to ensure best possible attendances | 5% increase in numbers attending in 2013-14 compared to 2012-13 | June 2014 |
| Implement risk management reporting framework | Adoption of a risk management reporting framework by CMG and Audit Committee | June 2014 |

| Strategic Activity | Performance Measure | Performance Target |
|--------------------|---------------------|--------------------|
|--------------------|---------------------|--------------------|

Managing our built environment

| | | |
|---|---|------------|
| Renew our sealed road network to a sustainable level | Reseal 4% of the sealed road network | April 2014 |
| Renew our unsealed road network to a sustainable level | Resheet 4% of the unsealed road network | June 2014 |
| Renew or replace one bridge to maintain safe access for residents | Renew or replace one bridge | June 2014 |

| Strategic Activity | Performance Measure | Performance Target |
|--------------------|---------------------|--------------------|
|--------------------|---------------------|--------------------|

Growing Our Economic Prosperity

| | | |
|--|--|------------|
| Optimise our financial sustainability | Review and update council's rating strategy | March 2014 |
| Develop an improved method of measuring customer satisfaction with front-line Council interactions | Benchmark survey completed | May 2014 |
| Improve the use of strategic financial tools | Develop / review / update standard financial tools and calculators used by Budget managers | June 2014 |

| Strategic Activity | Performance Measure | Performance Target |
|--|---|--------------------|
| Developing Sustainable Communities | | |
| Establish environmental best practice objectives and actions and incorporate into decision making criteria for Council programs and capital works activities | Review the Indigo Environment Strategy and have it adopted by Council | June 2014 |
| | Review the Roadside Conservation Management Plan and have it adopted by Council | June 2014 |
| Council's development services controls reflect the Council's view of a sustainable Indigo Shire | Review the Indigo Planning Scheme and have it adopted by Council | June 2014 |
| Empower all people in Indigo Shire to access the information, support & services they need to lead healthy, active, safe and culturally diverse lifestyles | Implement the new Library system across the Shire and provide a full year report of operations to Council | June 2014 |

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 2013-14 year.

Indigo Shire Council - 2013 - 14 SCHEDULE OF FEES & CHARGES

| DESCRIPTION OF FEES & CHARGES | 2012-2013 Fees (Excl. GST) | GST Component | 2012-2013 Fees Incl. GST) | 2013-2014 Fees (Excl. GST) | GST Component | 2013-2014 Fees (Incl. GST) |
|---|-------------------------------|------------------|----------------------------------|----------------------------------|------------------|----------------------------------|
| 2013 - 14 SCHEDULE OF FEES & CHARGES - Corporate Services | | | | | | |
| PHOTOCOPIING | | | | | | |
| 1-20 copies A4 size (per copy) | \$ 0.45 | \$ 0.05 | \$ 0.50 | \$ 0.45 | \$ 0.05 | \$ 0.50 |
| 1-20 copies A3 size (per copy) | \$ 1.36 | \$ 0.14 | \$ 1.50 | \$ 0.64 | \$ 0.06 | \$ 0.70 |
| Color copies A4 | \$ 1.14 | \$ 0.11 | \$ 1.25 | \$ 2.00 | \$ 0.20 | \$ 2.20 |
| Color copies A3 | \$ 2.27 | \$ 0.23 | \$ 2.50 | \$ 2.45 | \$ 0.25 | \$ 2.70 |
| CORPORATE ADMINISTRATION | | | | | | |
| Land information Certificate (Legislated) | \$ 20.00 | Not Taxable | \$ 20.00 | \$ 20.00 | Not Taxable | \$ 20.00 |
| Rate Notice Reproduction Fee | \$ 6.36 | 0.64 | \$ 7.00 | \$ 6.68 | \$ 0.67 | \$ 7.35 |
| FOI Request (legislated) | \$ 25.10 | Not Taxable | \$ 25.10 | \$ 25.70 | Not Taxable | \$ 25.70 |
| Rates book search per hr (eg 30 years rates history) | \$ 137.82 | 13.78 | \$ 151.60 | \$ 160.00 | Not Taxable | \$ 160.00 |
| HALL HIRE CHARGES | | | | | | |
| Rutherglen Memorial Hall, Main Hall, Supper Room & Kitchen | | | | | | |
| > day 6am to 6pm | \$ 293.91 | \$ 29.39 | \$ 323.30 | \$ 308.59 | \$ 30.86 | \$ 339.45 |
| > night 6pm to midnight | \$ 293.91 | \$ 29.39 | \$ 323.30 | \$ 308.59 | \$ 30.86 | \$ 339.45 |
| > Extra one hour after midnight | \$ 33.73 | \$ 3.37 | \$ 37.10 | \$ 35.41 | \$ 3.54 | \$ 38.95 |
| Upstairs stalls | \$ 101.18 | \$ 10.12 | \$ 111.30 | \$ 106.27 | \$ 10.63 | \$ 116.90 |
| Rehearsals | | | | | | |
| Stage day | \$ 67.45 | \$ 6.75 | \$ 74.20 | \$ 70.82 | \$ 7.08 | \$ 77.90 |
| Stage night | \$ 67.45 | \$ 6.75 | \$ 74.20 | \$ 70.82 | \$ 7.08 | \$ 77.90 |
| Decorating only day | \$ 19.73 | \$ 1.97 | \$ 21.70 | \$ 20.73 | \$ 2.07 | \$ 22.80 |
| Decorating only night | \$ 19.73 | \$ 1.97 | \$ 21.70 | \$ 20.73 | \$ 2.07 | \$ 22.80 |
| Main Hall Only - Parties etc. | | | | | | |
| > day 6am to 6pm | \$ 216.82 | \$ 21.68 | \$ 238.50 | \$ 227.68 | \$ 22.77 | \$ 250.45 |
| > night 6pm to midnight | \$ 216.82 | \$ 21.68 | \$ 238.50 | \$ 227.68 | \$ 22.77 | \$ 250.45 |
| > extra one hour after midnight | \$ 93.45 | \$ 9.35 | \$ 102.80 | \$ 98.14 | \$ 9.81 | \$ 107.95 |
| Upstairs stalls | \$ 101.18 | \$ 10.12 | \$ 111.30 | \$ 105.95 | \$ 10.60 | \$ 116.55 |
| Supper Room Only | | | | | | |
| > day 6am to 6pm | \$ 110.82 | \$ 11.08 | \$ 121.90 | \$ 116.36 | \$ 11.64 | \$ 128.00 |
| > night 6pm to midnight | \$ 110.82 | \$ 11.08 | \$ 121.90 | \$ 116.36 | \$ 11.64 | \$ 128.00 |
| > one extra hour after midnight | \$ 35.64 | \$ 3.56 | \$ 39.20 | \$ 37.41 | \$ 3.74 | \$ 41.15 |
| Supper Room & Kitchen | | | | | | |
| > day 6am to 6pm | \$ 187.91 | \$ 18.79 | \$ 206.70 | \$ 197.27 | \$ 19.73 | \$ 217.00 |
| > night 6pm to midnight | \$ 187.91 | \$ 18.79 | \$ 206.70 | \$ 197.27 | \$ 19.73 | \$ 217.00 |
| > extra one hour after midnight | \$ 33.73 | \$ 3.37 | \$ 37.10 | \$ 35.41 | \$ 3.54 | \$ 38.95 |
| Rehearsals | | | | | | |
| > day 6am to 6pm | \$ 67.45 | \$ 6.75 | \$ 74.20 | \$ 70.82 | \$ 7.08 | \$ 77.90 |
| > night 6pm to midnight | \$ 67.45 | \$ 6.75 | \$ 74.20 | \$ 70.82 | \$ 7.08 | \$ 77.90 |
| Decorating only day 6am to 6pm | \$ 20.18 | \$ 2.02 | \$ 22.20 | \$ 21.18 | \$ 2.12 | \$ 23.30 |
| Decorating only night 6pm to midnight | \$ 20.18 | \$ 2.02 | \$ 22.20 | \$ 21.18 | \$ 2.12 | \$ 23.30 |
| Community Liability Fee | \$ 28.91 | \$ 2.89 | \$ 31.80 | \$ 29.32 | \$ 2.93 | \$ 32.25 |
| Kitchen Utensils | | | | | | |
| > day or night | \$ 72.27 | \$ 7.23 | \$ 79.50 | \$ 75.91 | \$ 7.59 | \$ 83.50 |
| Kitchen Only | | | | | | |
| > per day | \$ 72.27 | \$ 7.23 | \$ 79.50 | \$ 75.91 | \$ 7.59 | \$ 83.50 |

Indigo Shire Council - 2013 - 14 SCHEDULE OF FEES & CHARGES

| DESCRIPTION OF FEES & CHARGES | 2012-2013 Fees (Excl. GST) | GST Component | 2012-2013 Fees Incl. GST) | 2013-2014 Fees (Excl. GST) | GST Component | 2013-2014 Fees (Incl. GST) |
|--|-------------------------------|------------------|----------------------------------|----------------------------------|------------------|----------------------------------|
| Discount for Hiring on Consecutive Days (Hall and/or Supper Room) | | | | | | |
| 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> | | | | | | |
| Discount for Community Groups 25% | | | | | | |
| Refundable Hall Security Deposits/Bonds | | | | | | |
| Key deposit - per key | \$ 28.91 | \$ 2.89 | \$ 31.80 | \$ 33.40 | Not Taxable | \$ 33.40 |
| Damage/security deposit for supper room only | \$ 183.09 | \$ 18.31 | \$ 201.40 | \$ 211.50 | Not Taxable | \$ 211.50 |
| Damage/security deposit for main hall/supper room | \$ 308.36 | \$ 30.84 | \$ 339.20 | \$ 356.20 | Not Taxable | \$ 356.20 |
| Rutherglen Rural Transaction Centre | | | | | | |
| Old Council Chamber (per hire/per day) | \$ 72.27 | \$ 7.23 | \$ 79.50 | \$ 75.91 | \$ 7.59 | \$ 83.50 |
| President's Room (per hire /per day) | \$ 33.73 | \$ 3.37 | \$ 37.10 | \$ 35.41 | \$ 3.54 | \$ 38.95 |
| Back Office (per hire /per day) | \$ 72.27 | \$ 7.23 | \$ 79.50 | \$ 75.91 | \$ 7.59 | \$ 83.50 |
| Front Office (per hire /per day) | \$ 72.27 | \$ 7.23 | \$ 79.50 | \$ 75.91 | \$ 7.59 | \$ 83.50 |
| Internet Room- Casual use (per hour) | \$ 3.64 | \$ 0.36 | \$ 4.00 | \$ 3.82 | \$ 0.38 | \$ 4.20 |
| Beechworth Memorial Hall | | | | | | |
| > Day Rate 6am to 6pm | \$ 109.09 | \$ 10.91 | \$ 120.00 | \$ 109.09 | \$ 10.91 | \$ 120.00 |
| > Evening rate (6pm to midnight or part thereof) | \$ 168.18 | \$ 16.82 | \$ 185.00 | \$ 168.18 | \$ 16.82 | \$ 185.00 |
| > Combined Day/Evening Rate (6am - midnight) | \$ 250.00 | \$ 25.00 | \$ 275.00 | \$ 250.00 | \$ 25.00 | \$ 275.00 |
| > Up to 2 hours after midnight (maximum time) | \$ 45.45 | \$ 4.55 | \$ 50.00 | \$ 45.45 | \$ 4.55 | \$ 50.00 |
| Heating | \$ 118.18 | \$ 11.82 | \$ 130.00 | \$ 118.18 | \$ 11.82 | \$ 130.00 |
| Supper room (day rate or evening rate) | \$ 68.18 | \$ 6.82 | \$ 75.00 | \$ 68.18 | \$ 6.82 | \$ 75.00 |
| Kitchen / Supper room (combined) | \$ 109.09 | \$ 10.91 | \$ 120.00 | \$ 109.09 | \$ 10.91 | \$ 120.00 |
| Supper Room (meetings only, 2 hour limit, not using kitchen, no bond) | \$ 27.27 | \$ 2.73 | \$ 30.00 | \$ 27.27 | \$ 2.73 | \$ 30.00 |
| Rehearsals/display/set up - one third of normal rate (time limit may apply - call to discuss) | | | | | | |
| Community Liability Fee | \$ 28.91 | \$ 2.89 | \$ 31.80 | \$ 29.32 | \$ 2.93 | \$ 32.25 |
| 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 |
| Chiltern Court House | | | | | | |
| Meeting only | \$ 19.27 | \$ 1.93 | \$ 21.20 | \$ 20.23 | \$ 2.02 | \$ 22.25 |
| Chiltern Community Offices | | | | | | |
| Meeting room | \$ 19.27 | \$ 1.93 | \$ 21.20 | \$ 20.23 | \$ 2.02 | \$ 22.25 |
| Chiltern Senior Citizens Clubrooms | | | | | | |
| Room Hire per day | \$ 20.00 | \$ 2.00 | \$ 22.00 | \$ 21.00 | \$ 2.10 | \$ 23.10 |
| Stanley Soldiers Memorial Hall | | | | | | |
| Hall Hire hourly rate | \$ 9.09 | \$ 0.91 | \$ 10.00 | \$ 9.09 | \$ 0.91 | \$ 10.00 |
| Athenaeum hire hourly rate | \$ 9.09 | \$ 0.91 | \$ 10.00 | \$ 9.09 | \$ 0.91 | \$ 10.00 |
| Heating/Cooling per hour | | | | \$ 4.55 | \$ 0.45 | \$ 5.00 |
| Community Liability Fee | \$ 23.64 | \$ 2.36 | \$ 26.00 | \$ 29.32 | \$ 2.93 | \$ 32.25 |
| Funerals | \$ 90.91 | \$ 9.09 | \$ 100.00 | \$ 90.91 | \$ 9.09 | \$ 100.00 |
| Weddings + \$50 bond | \$ 181.82 | \$ 18.18 | \$ 200.00 | \$ 181.82 | \$ 18.18 | \$ 200.00 |
| Crockery hire sets of 10 | \$ 9.09 | \$ 0.91 | \$ 10.00 | \$ 9.09 | \$ 0.91 | \$ 10.00 |
| White linen tablecloth hire each | \$ 10.91 | \$ 1.09 | \$ 12.00 | \$ 10.91 | \$ 1.09 | \$ 12.00 |
| Urn hire daily rate | \$ 4.55 | \$ 0.45 | \$ 5.00 | \$ 4.55 | \$ 0.45 | \$ 5.00 |
| Chair hire each daily hire | \$ 0.45 | \$ 0.05 | \$ 0.50 | \$ 0.45 | \$ 0.05 | \$ 0.50 |
| Table hire each daily hire | \$ 4.55 | \$ 0.45 | \$ 5.00 | \$ 4.55 | \$ 0.45 | \$ 5.00 |

Indigo Shire Council - 2013 - 14 SCHEDULE OF FEES & CHARGES

| DESCRIPTION OF FEES & CHARGES | 2012-2013 Fees (Excl. GST) | GST Component | 2012-2013 Fees Incl. GST) | 2013-2014 Fees (Excl. GST) | GST Component | 2013-2014 Fees (Incl. GST) |
|---|-------------------------------|------------------|----------------------------------|----------------------------------|------------------|----------------------------------|
| Tangambalanga Community Centre | | | | | | |
| Hall Hire per day | \$ 136.36 | \$ 13.64 | \$ 150.00 | \$ 136.36 | \$ 13.64 | \$ 150.00 |
| Casual Hire (per hour) | \$ 22.72 | \$ 2.28 | \$ 25.00 | \$ 22.73 | \$ 2.27 | \$ 25.00 |
| Community Liability Fee | \$ 25.10 | \$ 2.50 | \$ 27.60 | \$ 29.32 | \$ 2.93 | \$ 32.25 |
| Wooragee Community Hall | | | | | | |
| Evening Social Event hire +\$200 bond | \$ 90.91 | \$ 9.09 | \$ 100.00 | \$ 90.91 | \$ 9.09 | \$ 100.00 |
| Full day hire | \$ 27.27 | \$ 2.73 | \$ 30.00 | \$ 27.27 | \$ 2.73 | \$ 30.00 |
| Half day hire | \$ 18.18 | \$ 1.82 | \$ 20.00 | \$ 18.18 | \$ 1.82 | \$ 20.00 |
| Night Meeting hire | \$ 13.64 | \$ 1.36 | \$ 15.00 | \$ 13.64 | \$ 1.36 | \$ 15.00 |
| Crockery/Cutlery Hire (50) | \$ 9.09 | \$ 0.91 | \$ 10.00 | \$ 9.09 | \$ 0.91 | \$ 10.00 |
| Heating/Cooling hourly rate | \$ 1.82 | \$ 0.18 | \$ 2.00 | \$ 1.82 | \$ 0.18 | \$ 2.00 |
| Yackandandah Public Hall | | | | | | |
| Hall Hire hourly rate | \$ 13.64 | \$ 1.36 | \$ 15.00 | \$ 13.64 | \$ 1.36 | \$ 15.00 |
| Full Day Hall Hire - day to midnight | \$ 227.27 | \$ 22.73 | \$ 250.00 | \$ 227.27 | \$ 22.73 | \$ 250.00 |
| Full Day Hall Hire & Kitchen - day to midnight | \$ 454.55 | \$ 45.45 | \$ 500.00 | \$ 454.55 | \$ 45.45 | \$ 500.00 |
| Foyer &/or Kitchen hourly rate | \$ 9.09 | \$ 0.91 | \$ 10.00 | \$ 9.09 | \$ 0.91 | \$ 10.00 |
| Yackandandah Sports Park | | | | | | |
| Whole Facility whole day hire | \$ 545.45 | \$ 54.55 | \$ 600.00 | \$ 545.45 | \$ 54.55 | \$ 600.00 |
| Chair Hire (300) whole day hire | \$ 45.45 | \$ 4.55 | \$ 50.00 | \$ 45.45 | \$ 4.55 | \$ 50.00 |
| Table Hire (15) whole day hire | \$ 90.91 | \$ 9.09 | \$ 100.00 | \$ 90.91 | \$ 9.09 | \$ 100.00 |
| Stadium (incl chairs & tables) hourly rate | \$ 27.27 | \$ 2.73 | \$ 30.00 | \$ 27.27 | \$ 2.73 | \$ 30.00 |
| Stadium (incl.chairs & tables) 8 hour rate | \$ 181.82 | \$ 18.18 | \$ 200.00 | \$ 181.82 | \$ 18.18 | \$ 200.00 |
| Function Centre (incl.cutler.chairs & tables) hourly rate | \$ 18.18 | \$ 1.82 | \$ 20.00 | \$ 18.18 | \$ 1.82 | \$ 20.00 |
| Function Centre (incl.cutler.chairs & tables) 8 hour rate | \$ 145.45 | \$ 14.55 | \$ 160.00 | \$ 145.45 | \$ 14.55 | \$ 160.00 |
| Video Equipment (for hired time) | \$ 27.27 | \$ 2.73 | \$ 30.00 | \$ 27.27 | \$ 2.73 | \$ 30.00 |
| Cappuccino Machine (need proof of qualification to hire) | \$ 27.27 | \$ 2.73 | \$ 30.00 | \$ 27.27 | \$ 2.73 | \$ 30.00 |
| Commercial Kitchen hourly rate | \$ 13.64 | \$ 1.36 | \$ 15.00 | \$ 13.64 | \$ 1.36 | \$ 15.00 |
| Commercial Kitchen 8 hour rate | \$ 109.09 | \$ 10.91 | \$ 120.00 | \$ 109.09 | \$ 10.91 | \$ 120.00 |
| Gym hourly rate | \$ 9.09 | \$ 0.91 | \$ 10.00 | \$ 9.09 | \$ 0.91 | \$ 10.00 |
| Gym 8 hour rate | \$ 72.73 | \$ 7.27 | \$ 80.00 | \$ 72.73 | \$ 7.27 | \$ 80.00 |
| Scout Hall hourly rate | \$ 9.09 | \$ 0.91 | \$ 10.00 | \$ 9.09 | \$ 0.91 | \$ 10.00 |
| Scout Hall 8 hour rate | \$ 72.73 | \$ 7.27 | \$ 80.00 | \$ 72.73 | \$ 7.27 | \$ 80.00 |
| Small Meeting Room hourly rate | \$ 4.55 | \$ 0.45 | \$ 5.00 | \$ 4.55 | \$ 0.45 | \$ 5.00 |
| Small Meeting Room 8 hour rate | \$ 36.36 | \$ 3.64 | \$ 40.00 | \$ 36.36 | \$ 3.64 | \$ 40.00 |
| Oval hourly rate | \$ 4.55 | \$ 0.45 | \$ 5.00 | \$ 4.55 | \$ 0.45 | \$ 5.00 |
| Oval 8 hour rate | \$ 45.45 | \$ 4.55 | \$ 50.00 | \$ 45.45 | \$ 4.55 | \$ 50.00 |
| Tennis Pavilion hourly rate | \$ 4.55 | \$ 0.45 | \$ 5.00 | \$ 4.55 | \$ 0.45 | \$ 5.00 |
| Tennis Pavilion 8 hour rate | \$ 36.36 | \$ 3.64 | \$ 40.00 | \$ 36.36 | \$ 3.64 | \$ 40.00 |
| Canteen hourly rate | \$ 9.09 | \$ 0.91 | \$ 10.00 | \$ 9.09 | \$ 0.91 | \$ 10.00 |
| Canteen 8 hour rate | \$ 72.73 | \$ 7.27 | \$ 80.00 | \$ 72.73 | \$ 7.27 | \$ 80.00 |

Indigo Shire Council - 2013 - 14 SCHEDULE OF FEES & CHARGES

| DESCRIPTION OF FEES & CHARGES | 2012-2013 Fees (Excl. GST) | GST Component | 2012-2013 Fees Incl. GST) | 2013-2014 Fees (Excl. GST) | GST Component | 2013-2014 Fees (Incl. GST) |
|--|---------------------------------|-----------------------|----------------------------------|----------------------------------|------------------|----------------------------------|
| 2013 - 14 SCHEDULE OF FEES & CHARGES - Carlyle Cemetery | | | | | | |
| 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. | | | | | | |
| Administration Fees Miscellaneous: Interment administration - Lawn; Monumental and Niche Wall sections | \$ 163.63 | \$ 16.36 | \$ 180.00 | \$ 167.27 | \$ 16.73 | \$ 184.00 |
| Administration Fees Miscellaneous - Interment administration - Niche wall reservation | \$ 86.40 | \$ 8.64 | \$ 95.00 | \$ 88.18 | \$ 8.82 | \$ 97.00 |
| Administration Fees Miscellaneous - Interment of out of standard hours - Lawn and Monumental sections | \$ 136.36 | \$ 13.64 | \$ 150.00 | \$ 139.09 | \$ 13.91 | \$ 153.00 |
| Administration Fees Miscellaneous - Search of cemetery records - 15 minutes (discretion of officer re extra time) | \$ 31.82 | \$ 3.18 | \$ 35.00 | \$ 32.73 | \$ 3.27 | \$ 36.00 |
| Interment Services bodily remains - Adult - First interment - Deceased poor persons | \$ 645.45 | \$ 64.55 | \$ 710.00 | \$ 689.09 | \$ 68.91 | \$ 758.00 |
| Interment Services bodily remains - Adult - First interment - Lawn and Monumental sections - double depth | \$ 645.45 | \$ 64.55 | \$ 710.00 | \$ 689.09 | \$ 68.91 | \$ 758.00 |
| Interment Services bodily remains - Child - First interment - Lawn and Monumental section - double depth | \$ 645.45 | \$ 64.55 | \$ 710.00 | \$ 689.09 | \$ 68.91 | \$ 758.00 |
| Interment Services Exhumation - Cremated remains - Lawn; Monumental and Niche wall sections - Contract price + 25% | | | * | | | * |
| Interment Services Exhumation - Lawn and Monumental section - Contract price + 25% | | | * | | | * |
| Interment Services Interment of cremated remains - Interment in grave - Lawn and Monumental | \$ 127.27 | \$ 12.73 | \$ 140.00 | \$ 130.00 | \$ 13.00 | \$ 143.00 |
| Interment Services Interment of cremated remains - Interment in memorial - Niche wall | \$ 95.45 | \$ 9.55 | \$ 105.00 | \$ 97.27 | \$ 9.73 | \$ 107.00 |
| Interment Services Interment of stillborn remains - Deceased poor persons - No charge | | | No Charge | | | No Charge |
| Interment Services Re-opening - Adult - Second interment - Lawn and Monumental | \$ 645.45 | \$ 64.55 | \$ 710.00 | \$ 659.09 | \$ 65.91 | \$ 725.00 |
| Interment Services Re-opening - Child - Second interment - Lawn and Monumental | - | \$ 64.55 | \$ 710.00 | \$ 659.09 | \$ 65.91 | \$ 725.00 |
| 25% | | | * | | | * |
| 25% | | | * | | | * |
| Memorial Permit Fees Installation - New monument with existing foundation - Single grave - Lawn | \$ 81.82 | \$ 8.18 | \$ 90.00 | \$ 83.64 | \$ 8.36 | \$ 92.00 |
| Memorial Permit Fees Installation - New monument without existing foundation - Single grave - Monumental - Contract price +25% | | | * | | | * |
| Right of Interment bodily remains - At Need - Child - First interment - Lawn and Monumental | \$ 685.00 | | \$ 685.00 | \$ 700.00 | Not Taxable | \$ 700.00 |
| Right of Interment bodily remains - At Need - Adult - First interment - Lawn and Monumental | \$ 685.00 | | \$ 685.00 | \$ 700.00 | Not Taxable | \$ 700.00 |
| Right of Interment cremated remains - At Need - Single - Perpetual tenure - Lawn and Monumental | \$ 685.00 | | \$ 685.00 | \$ 700.00 | Not Taxable | \$ 700.00 |
| Right of Interment cremated remains - At Need - Single - Perpetual tenure - Niche Wall | \$ 385.00 | | \$ 385.00 | \$ 393.00 | Not Taxable | \$ 393.00 |
| * Please contact the Rutherglen Office for information on the current fee for this item | | | | | | |
| Indirect Costs - Are included in the above fees | | | | | | |
| Indirect Cost Definition | Percentage of Total Cost | Indirect Costs | | | | |
| Contribution to costs associated with insurances, depreciation, repairs, utilities, supplies and advertising. | 5% | Overheads | | | | |
| 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. | 10% | Maintenance | | | | |
| 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. | 10% | Perpetual Maintenance | | | | |

Indigo Shire Council - 2013 - 14 SCHEDULE OF FEES & CHARGES

| DESCRIPTION OF FEES & CHARGES | 2012-2013 Fees (Excl. GST) | GST Component | 2012-2013 Fees Incl. GST) | 2013-2014 Fees (Excl. GST) | GST Component | 2013-2014 Fees (Incl. GST) |
|--|-------------------------------|------------------|----------------------------------|----------------------------------|------------------|----------------------------------|
| 2013 - 14 SCHEDULE OF FEES & CHARGES - Local Laws | | | | | | |
| DESCRIPTION OF FEES & CHARGES | 2012-2013 Fees (Excl. GST) | GST Component | 2012-2013 Fees Incl. GST) | 2013-2014 Fees (Excl. GST) | GST Component | 2013-2014 Fees (Incl. GST) |
| ANIMAL REGISTRATIONS | | | | | | |
| Registration fees - Dogs/Cats | | | | | | |
| Unsterilised animal dog (NB \$2.50 levy to Gov't) | \$ 79.10 | Not Taxable | \$ 79.10 | \$ 82.95 | Not Taxable | \$ 82.95 |
| Unsterilised animal cat (NB \$1 levy to Gov't) | \$ 79.10 | Not Taxable | \$ 79.10 | \$ 82.95 | Not Taxable | \$ 82.95 |
| Sterilised dog or reduced fee (must be 1/3 of full fee) | \$ 26.30 | Not Taxable | \$ 26.30 | \$ 27.65 | Not Taxable | \$ 27.65 |
| Sterilised cat or reduced fee (must be 1/3 of full fee) | \$ 26.30 | Not Taxable | \$ 26.30 | \$ 27.65 | Not Taxable | \$ 27.65 |
| Pensioner concession unsterilised dog | \$ 39.50 | Not Taxable | \$ 39.50 | \$ 41.45 | Not Taxable | \$ 41.45 |
| Pensioner concession unsterilised cat | \$ 39.50 | Not Taxable | \$ 39.50 | \$ 41.45 | Not Taxable | \$ 41.45 |
| Pensioner concession / reduced fee sterilised dog | \$ 13.10 | Not Taxable | \$ 13.10 | \$ 13.80 | Not Taxable | \$ 13.80 |
| Pensioner concession / reduced fee sterilised cat | \$ 13.10 | Not Taxable | \$ 13.10 | \$ 13.80 | Not Taxable | \$ 13.80 |
| Animal Business Registration | \$ 216.90 | Not Taxable | \$ 216.90 | \$ 238.60 | Not Taxable | \$ 238.60 |
| Lifetime tag | \$ 9.64 | 0.96 | \$ 10.60 | \$ 10.59 | \$ 1.06 | \$ 11.65 |
| Permit for keeping more than two dogs or four cats or four animals in total | \$ 37.10 | Not Taxable | \$ 37.10 | #VALUE! | Not Taxable | \$ 39.50 |
| POUND FEES | | | | | | |
| Release Fees | | | | | | |
| Dogs | \$ 85.90 | Not Taxable | \$ 85.90 | \$ 94.50 | Not taxable | \$ 94.50 |
| Cats | \$ 85.90 | Not Taxable | \$ 85.90 | \$ 94.50 | Not taxable | \$ 94.50 |
| Sheep pigs and goats | \$ 42.90 | Not Taxable | \$ 42.90 | \$ 45.00 | Not taxable | \$ 45.00 |
| Horses, cattle, deer, alpacas and camels | \$ 85.90 | Not Taxable | \$ 85.90 | \$ 94.50 | Not taxable | \$ 94.50 |
| Birds | \$ 42.90 | Not Taxable | \$ 42.90 | \$ 45.00 | Not taxable | \$ 45.00 |
| Sustenance fees | | | | | | |
| Dogs - per day | \$ 9.09 | \$ 0.91 | \$ 10.00 | \$ 9.55 | \$ 0.95 | \$ 10.50 |
| Cats - per day | \$ 9.09 | \$ 0.91 | \$ 10.00 | \$ 9.55 | \$ 0.95 | \$ 10.50 |
| Sheep, pigs and goats - per day | \$ 3.91 | \$ 0.39 | \$ 4.30 | \$ 4.27 | \$ 0.43 | \$ 4.70 |
| Horses, cattle, deer, alpacas & camels - per day | \$ 9.09 | \$ 0.91 | \$ 10.00 | \$ 9.55 | \$ 0.95 | \$ 10.50 |
| <i>Transport fees to be recovered at cost plus 50% including labour and attendance</i> | | | | | | |
| POUND RELEASE FEES | | | | | | |
| Shopping trolley | \$ 91.55 | \$ 9.15 | \$ 100.70 | \$ 105.70 | Not taxable | \$ 105.70 |
| Toy vehicle (eg skateboard) | \$ 38.55 | \$ 3.85 | \$ 42.40 | \$ 42.36 | \$ 4.24 | \$ 46.60 |
| Impounded signs | \$ 91.55 | \$ 9.15 | \$ 100.70 | \$ 96.09 | \$ 9.61 | \$ 105.70 |
| Derelict/abandoned vehicle (each) | \$ 452.91 | \$ 45.29 | \$ 498.20 | \$ 475.55 | \$ 47.55 | \$ 523.10 |
| Plus per day | \$ 19.27 | \$ 1.93 | \$ 21.20 | \$ 20.23 | \$ 2.02 | \$ 22.25 |
| Unlawfully parked vehicle | \$ 452.91 | \$ 45.29 | \$ 498.20 | \$ 475.55 | \$ 47.55 | \$ 523.10 |
| LOCAL LAW FEES | | | | | | |
| Local Law 1 Street Management | | | | | | |
| Advertising signs (p.a) | \$ 90.60 | Not Taxable | \$ 90.60 | \$ 95.10 | Not taxable | \$ 95.10 |
| Art & Craft Market | \$ 180.20 | Not Taxable | \$ 180.20 | \$ 189.20 | Not taxable | \$ 189.20 |
| Artistic Activity - Busking (6 months) | \$ 27.00 | Not Taxable | \$ 27.00 | \$ 28.35 | Not taxable | \$ 28.35 |
| Artistic Activity - Busking (p.a) | \$ 68.90 | Not Taxable | \$ 68.90 | \$ 72.30 | Not taxable | \$ 72.30 |
| Bulk rubbish containers (each) | \$ 39.45 | \$ 3.95 | \$ 43.40 | \$ 41.36 | \$ 4.14 | \$ 45.50 |
| Bulk rubbish containers (p.a) | \$ 195.64 | \$ 19.56 | \$ 215.20 | \$ 205.45 | \$ 20.55 | \$ 226.00 |
| Charitable collection bin (each) | \$ 5.30 | Not Taxable | \$ 5.30 | \$ 5.55 | Not taxable | \$ 5.55 |
| Charitable collection bin (per annum) | \$ 5.30 | Not Taxable | \$ 5.30 | \$ 5.55 | Not taxable | \$ 5.55 |
| Display of goods for sale | \$ 90.60 | Not Taxable | \$ 90.60 | \$ 95.10 | Not taxable | \$ 95.10 |
| Horse drawn vehicle for hire (p.a) | \$ 178.27 | \$ 17.83 | \$ 196.10 | \$ 187.18 | \$ 18.72 | \$ 205.90 |
| Occasional traders (each) | \$ 53.00 | Not Taxable | \$ 53.00 | \$ 55.65 | Not taxable | \$ 55.65 |
| Outdoor eating facility | \$ 180.20 | Not Taxable | \$ 180.20 | \$ 190.00 | Not taxable | \$ 190.00 |
| Parking heavy vehicle in residential area (p.a.) | \$ 180.20 | Not Taxable | \$ 180.20 | \$ 190.00 | Not taxable | \$ 190.00 |

Indigo Shire Council - 2013 - 14 SCHEDULE OF FEES & CHARGES

| DESCRIPTION OF FEES & CHARGES | 2012-2013 Fees (Excl. GST) | GST Component | 2012-2013 Fees (Incl. GST) | 2013-2014 Fees (Excl. GST) | GST Component | 2013-2014 Fees (Incl. GST) |
|--|-------------------------------|------------------|----------------------------------|----------------------------------|------------------|----------------------------------|
| Covered by Road Management Act, Unit Fees set by State Govt, July 1 each year | | | | | | |
| Road Occupation for works | | | | | | |
| Road Opening | | | | | | |
| Vehicle Crossing | | | | | | |
| Roadside trading (each) | \$ 53.00 | Not Taxable | \$ 53.00 | \$ 55.65 | Not taxable | \$ 55.65 |
| Roadside trading (pa) | \$ 180.20 | Not Taxable | \$ 180.20 | \$ 190.00 | Not taxable | \$ 190.00 |
| Street collections (each) | - | Not Taxable | no charge | | Not taxable | No Charge |
| Street collections (pa) | - | Not Taxable | no charge | | Not taxable | No Charge |
| Street Stalls (Kiosk) | - | - | no charge | | Not taxable | No Charge |
| Street parties festivals & events (each) | \$ 53.00 | Not Taxable | \$ 53.00 | \$ 55.65 | Not taxable | \$ 55.65 |
| Local Law No 2 - Environment | | | | | | |
| Fire in the open air (p.a) | \$ 53.00 | Not Taxable | \$ 53.00 | \$ 55.65 | Not taxable | \$ 55.65 |
| Keeping more than 4 or allowable animals (p.a) | \$ 37.10 | Not Taxable | \$ 37.10 | \$ 38.95 | Not taxable | \$ 38.95 |
| Keeping more than 12 but less than 25 fowl (pa) | \$ 53.00 | Not Taxable | \$ 53.00 | \$ 55.65 | Not taxable | \$ 55.65 |
| Permit to keep a horse | \$ 37.10 | Not Taxable | \$ 37.10 | \$ 38.95 | Not taxable | \$ 38.95 |
| Permit to consume liquor on road | \$ 90.10 | Not Taxable | \$ 90.10 | \$ 94.60 | Not taxable | \$ 94.60 |
| Local Law No 3 - Municipal Places | | | | | | |
| Activities within reserves | \$ 90.10 | Not Taxable | \$ 90.10 | \$ 94.60 | Not taxable | \$ 94.60 |
| Release of impounded property (each) | \$ 89.64 | \$ 8.96 | \$ 98.60 | \$ 94.09 | \$ 9.41 | \$ 103.50 |
| Local Law No 4 Livestock Control | | | | | | |
| Driving of Livestock | | | | | | |
| Fee for application (non refundable) | \$ 154.18 | \$ 15.42 | \$ 169.60 | \$ 178.00 | Not taxable | \$ 178.00 |
| Bond (minimum fee of (\$1000 and a maximum of \$5000) | \$ 19.73 | \$ 1.97 | \$ 21.70 | \$ 22.80 | Not taxable | \$ 22.80 |
| 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 |
| Grazing of Livestock | | | | | | |
| Fee for each application (non refundable) | \$ 82.36 | \$ 8.24 | \$ 90.60 | \$ 95.10 | Not taxable | \$ 95.10 |
| Permanent Stock Crossing | \$ 38.55 | \$ 3.85 | \$ 42.40 | \$ 42.36 | \$ 4.24 | \$ 46.60 |

2013 - 14 SCHEDULE OF FEES & CHARGES - Museums & Historical Sites

| DESCRIPTION OF FEES & CHARGES | 2012-2013 Fees (Excl. GST) | GST Component | 2012-2013 Fees (Incl. GST) | 2013-2014 Fees (Excl. GST) | GST Component | 2013-2014 Fees (Incl. GST) |
|---|-------------------------------|------------------|----------------------------------|----------------------------------|------------------|----------------------------------|
| COURT HOUSE, TELEGRAPH STATION, BURKE MUSEUM & 2 GUIDED WALKING TOURS - GOLDEN TICKET (VALID 4 DAYS) | | | | | | |
| Admission Charges | | | | | | |
| > Adult | \$ 22.73 | \$ 2.27 | \$ 25.00 | \$ 22.73 | \$ 2.27 | \$ 25.00 |
| > Children | \$ 13.64 | \$ 1.36 | \$ 15.00 | \$ 13.64 | \$ 1.36 | \$ 15.00 |
| > Concession | \$ 13.64 | \$ 1.36 | \$ 15.00 | \$ 13.64 | \$ 1.36 | \$ 15.00 |
| > Family (2 adults, 3 children) | \$ 45.45 | \$ 4.55 | \$ 50.00 | \$ 45.45 | \$ 4.55 | \$ 50.00 |
| BEECHWORTH COURT HOUSE | | | | | | |
| Admission Charges | | | | | | |
| > Adult | \$ 7.27 | \$ 0.73 | \$ 8.00 | \$ 7.27 | \$ 0.73 | \$ 8.00 |
| > Children | \$ 4.55 | \$ 0.45 | \$ 5.00 | \$ 4.55 | \$ 0.45 | \$ 5.00 |
| > Concession | \$ 4.55 | \$ 0.45 | \$ 5.00 | \$ 4.55 | \$ 0.45 | \$ 5.00 |
| > Family (2 adults, 3 children) | \$ 14.55 | \$ 1.45 | \$ 16.00 | \$ 14.55 | \$ 1.45 | \$ 16.00 |

Indigo Shire Council - 2013 - 14 SCHEDULE OF FEES & CHARGES

| DESCRIPTION OF FEES & CHARGES | 2012-2013 Fees (Excl. GST) | GST Component | 2012-2013 Fees Incl. GST) | 2013-2014 Fees (Excl. GST) | GST Component | 2013-2014 Fees (Incl. GST) |
|--|-------------------------------|------------------|----------------------------------|----------------------------------|------------------|----------------------------------|
| BURKE MUSEUM | | | | | | |
| Admission Charges | | | | | | |
| > Adult | \$ 7.27 | \$ 0.73 | \$ 8.00 | \$ 7.27 | \$ 0.73 | \$ 8.00 |
| > Children | \$ 4.55 | \$ 0.45 | \$ 5.00 | \$ 4.55 | \$ 0.45 | \$ 5.00 |
| > Concession | \$ 4.55 | \$ 0.45 | \$ 5.00 | \$ 4.55 | \$ 0.45 | \$ 5.00 |
| > Family (2 adults, 3 children) | \$ 14.55 | \$ 1.45 | \$ 16.00 | \$ 14.55 | \$ 1.45 | \$ 16.00 |
| MUSEUM/COURTHOUSE COMBINED TICKET (VALID 2 DAYS) | | | | | | |
| Admission Charges | | | | | | |
| Adult | \$ 13.64 | \$ 1.36 | \$ 15.00 | \$ 13.64 | \$ 1.36 | \$ 15.00 |
| Concession/Student | \$ 8.18 | \$ 0.82 | \$ 9.00 | \$ 8.18 | \$ 0.82 | \$ 9.00 |
| Family | \$ 27.27 | \$ 2.73 | \$ 30.00 | \$ 27.27 | \$ 2.73 | \$ 30.00 |
| WALKING TOURS (Echoes of History or Ned Kelly) | | | | | | |
| Admission Charges | | | | | | |
| > Adult | \$ 9.09 | \$ 0.91 | \$ 10.00 | \$ 9.09 | \$ 0.91 | \$ 10.00 |
| > Children | \$ 6.82 | \$ 0.68 | \$ 7.50 | \$ 6.82 | \$ 0.68 | \$ 7.50 |
| > Concession | \$ 6.82 | \$ 0.68 | \$ 7.50 | \$ 6.82 | \$ 0.68 | \$ 7.50 |
| > Family | \$ 22.73 | \$ 2.27 | \$ 25.00 | \$ 22.73 | \$ 2.27 | \$ 25.00 |
| OTHER PRECINCT SERVICES | | | | | | |
| Microfilm use & research at the Museum (patron conducts own res.) | \$ 5.45 | \$ 0.55 | \$ 6.00 | \$ 5.45 | \$ 0.55 | \$ 6.00 |
| Research conducted by Museum Staff (per hr) | \$ 31.82 | \$ 3.18 | \$ 35.00 | \$ 31.82 | \$ 3.18 | \$ 35.00 |
| Photographic Service | | | | | | |
| Copies from Pioneer Board (A4 size) | \$ 24.09 | \$ 2.41 | \$ 26.50 | \$ 24.09 | \$ 2.41 | \$ 26.50 |
| Reproduction Fees | | | | | | |
| <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) | \$ 48.27 | \$ 4.83 | \$ 53.10 | \$ 48.27 | \$ 4.83 | \$ 53.10 |
| Colour (per image) | \$ 81.82 | \$ 8.18 | \$ 90.00 | \$ 81.82 | \$ 8.18 | \$ 90.00 |
| Publication of museum material as separate prints available for sale | \$ 412.91 | \$ 41.29 | \$ 454.20 | \$ 412.91 | \$ 41.29 | \$ 454.20 |
| For the right to film any Burke Museum material in situ for film, video or television | \$ 409.09 | \$ 40.91 | \$ 450.00 | \$ 409.09 | \$ 40.91 | \$ 450.00 |
| VENUE HIRE | | | | | | |
| Beechworth Town Hall | | | | | | |
| Note: Charges waived for community groups (bond applicable) | | | | | | |
| > Day rate for (6am-6pm) | \$ 68.18 | \$ 6.82 | \$ 75.00 | \$ 68.18 | \$ 6.82 | \$ 75.00 |
| > Hourly day rate (up to 2 hours then day rate) | \$ 24.64 | \$ 2.46 | \$ 27.10 | \$ 24.64 | \$ 2.46 | \$ 27.10 |
| > 6pm to midnight or part thereof | \$ 86.36 | \$ 8.64 | \$ 95.00 | \$ 86.36 | \$ 8.64 | \$ 95.00 |
| > Up to 2 hours after midnight (max. time) | \$ 53.64 | \$ 5.36 | \$ 59.00 | \$ 53.64 | \$ 5.36 | \$ 59.00 |
| > Combined Evening & Day rate | \$ 159.09 | \$ 15.91 | \$ 175.00 | \$ 159.09 | \$ 15.91 | \$ 175.00 |
| Heating | \$ 26.73 | \$ 2.67 | \$ 29.40 | \$ 26.73 | \$ 2.67 | \$ 29.40 |
| Refundable bond | \$ 200.00 | Not Taxable | \$ 200.00 | \$ 200.00 | Not Taxable | \$ 200.00 |
| Burke Museum | | | | | | |
| Meetings (per hour) | \$ 37.55 | \$ 3.75 | \$ 41.30 | \$ 37.55 | \$ 3.75 | \$ 41.30 |
| Note: Use of Museum for meetings etc outside normal operating hours (excluding the Friends of the Burke Museum) | | | | | | |
| Venue Hire (4hrs or part thereof) | \$ 159.09 | \$ 15.91 | \$ 175.00 | \$ 159.09 | \$ 15.91 | \$ 175.00 |
| "Street of Shops" (4hrs or part thereof) | \$ 290.91 | \$ 29.09 | \$ 320.00 | \$ 290.91 | \$ 29.09 | \$ 320.00 |
| Combined venue hire & "Street of Shops"(4hrs or part thereof) | \$ 409.09 | \$ 40.91 | \$ 450.00 | \$ 409.09 | \$ 40.91 | \$ 450.00 |

Indigo Shire Council - 2013 - 14 SCHEDULE OF FEES & CHARGES

| DESCRIPTION OF FEES & CHARGES | 2012-2013 Fees (Excl. GST) | GST Component | 2012-2013 Fees Incl. GST) | 2013-2014 Fees (Excl. GST) | GST Component | 2013-2014 Fees (Incl. GST) |
|---|-------------------------------|------------------|----------------------------------|----------------------------------|------------------|-----------------------------------|
| Beechworth Court House | | | | | | |
| > Day rate per hour up to 2 hours | \$ 40.91 | \$ 4.09 | \$ 45.00 | \$ 40.91 | \$ 4.09 | \$ 45.00 |
| > Hourly rate (up to 2 hours then day rate) | \$ 53.64 | \$ 5.36 | \$ 59.00 | \$ 53.64 | \$ 5.36 | \$ 59.00 |
| > Night Rate per hour (6pm to midnight) | \$ 81.82 | \$ 8.18 | \$ 90.00 | \$ 81.82 | \$ 8.18 | \$ 90.00 |
| Rehearsals/set up time | | | | | | |
| > Day rate | \$ 31.82 | \$ 3.18 | \$ 35.00 | \$ 31.82 | \$ 3.18 | \$ 35.00 |
| > Night rate maximum of 2 hrs | \$ 40.91 | \$ 4.09 | \$ 45.00 | \$ 40.91 | \$ 4.09 | \$ 45.00 |
| Camp Fire/Millage Green | | | | | | |
| > Day Rate per hour | \$ 35.45 | \$ 3.55 | \$ 39.00 | \$ 35.45 | \$ 3.55 | \$ 39.00 |
| > Hourly rate (up to 2 hours then day rate) | \$ 40.91 | \$ 4.09 | \$ 45.00 | \$ 40.91 | \$ 4.09 | \$ 45.00 |
| > Night Rate per hour (6pm to midnight) | \$ 53.64 | \$ 5.36 | \$ 59.00 | \$ 53.64 | \$ 5.36 | \$ 59.00 |
| > Bond - all buildings/grounds attract a bond | \$ 300.00 | Not Taxable | \$ 300.00 | \$ 300.00 | Not Taxable | \$ 300.00 |
| Note: All permits must be obtained by Hirer and submitted with forms | | | | | | |
| Note: Special rules apply to deposits - if the deposit is refunded no GST is payable, however if a deposit is forfeited GST becomes applicable | | | | | | |
| Police Paddocks | | | | | | |
| NB: Charges apply to commerial groups only, charges waived for community groups(bond applicable) | | | | | | |
| > Day Rate per hour | \$ 37.55 | \$ 3.75 | \$ 41.30 | \$ 37.55 | \$ 3.75 | \$ 41.30 |
| > Hourly rate (up to 2 hours then day rate) | \$ 42.00 | \$ 4.20 | \$ 46.20 | \$ 42.00 | \$ 4.20 | \$ 46.20 |
| > Bond - all buildings/grounds attract a bond | \$ 400.00 | Not Taxable | \$ 400.00 | \$ 400.00 | Not Taxable | \$ 400.00 |
| > Night rate 6 pm to midnight or part thereof inc. weekends hourly rate | \$ 53.64 | \$ 5.36 | \$ 59.00 | \$ 53.64 | \$ 5.36 | \$ 59.00 |
| Insurance | | | | | | |
| Casual Hirers Public Liability Ins. (applicable to all groups) | \$ 27.91 | \$ 2.79 | \$ 30.70 | \$ 27.91 | \$ 2.79 | \$ 30.70 |
| | | | | | | |
| | | | | | | |

Indigo Shire Council - 2013 - 14 SCHEDULE OF FEES & CHARGES

| DESCRIPTION OF FEES & CHARGES | 2012-2013 Fees (Excl. GST) | GST Component | 2012-2013 Fees (Incl. GST) | 2013-2014 Fees (Excl. GST) | GST Component | 2013-2014 Fees (Incl. GST) |
|--|--|------------------|----------------------------------|--|------------------|----------------------------------|
| 2013 - 14 SCHEDULE OF FEES & CHARGES - Operations | | | | | | |
| GARBAGE AND RECYCLE COLLECTION | | | | | | |
| Garbage Collection (Service in Urban areas changes to fortnightly 01/03/14) | \$ 159.20 | Not Taxable | \$ 159.20 | \$ 146.25 | Not Taxable | \$ 146.25 |
| Extra Garbage Collection | \$ 148.20 | Not Taxable | \$ 148.20 | \$ 146.25 | Not Taxable | \$ 146.25 |
| Upgrade of Std Urban Garbage collection from 140Litre to 240 litre (Note *) | - | Not Taxable | - | \$ 80.00 | Not Taxable | \$ 80.00 |
| Recycling Collection (240Litre MGB) standard service | \$ 67.10 | Not Taxable | \$ 67.10 | \$ 71.10 | Not Taxable | \$ 71.10 |
| Recycling Collection (360Litre MGB) optional service | - | Not Taxable | - | \$ 106.30 | Not Taxable | \$ 106.30 |
| Green Waste Collection * (to be replaced by Organics approx 1 March '14) | \$ 109.80 | Not Taxable | \$ 109.80 | \$ 77.60 | Not Taxable | \$ 77.60 |
| Green Organics Collection (Organics Service approx starts 1 March '14) | - | Not Taxable | - | \$ 63.35 | Not Taxable | \$ 63.35 |
| <i>(Note * This optional upgrade is only available after the commencement of the Organics service)</i> | | | | | | |
| WASTE MANAGEMENT FACILITIES | | | | | | |
| Waste Management Facility Levy | \$ 58.30 | Not Taxable | \$ 58.30 | \$ 61.80 | Not Taxable | \$ 61.80 |
| TRANSFER STATION FEES | | | | | | |
| Putrescible Waste, Hard Garbage or other waste for disposal | | | | | | |
| General Waste Rate/m3 | \$28.45 | \$ 2.85 | \$31.30 | \$ 30.18 | \$ 3.02 | \$ 33.20 |
| Minimum Charge/m3 | \$ 7.09 | \$ 0.71 | \$ 7.80 | \$ 7.55 | \$ 0.75 | \$ 8.30 |
| Mattresses (each) | \$ 20.00 | \$ 2.00 | \$ 22.00 | \$ 21.00 | \$ 2.10 | \$ 23.10 |
| Other Materials | | | | | | |
| Car Bodies | | | No charge | | | No charge |
| Clean separated green waste accepted by Site Supervisor (per cubic metre) (Full charge if contaminated) | \$14.18 | \$ 1.42 | \$ 15.60 | \$ 15.00 | \$ 1.50 | \$ 16.50 |
| Sorted recyclables accepted by Site Supervisor | | | No charge | | | No charge |
| Clean earth fill accepted by Site Supervisor | | | No charge | | | No charge |
| Car tyres (each) | \$ 6.36 | \$ 0.64 | \$ 7.00 | \$ 6.73 | \$ 0.67 | \$ 7.40 |
| Car tyres with rim (each) | \$8.82 | \$ 0.88 | \$ 9.70 | \$ 9.36 | \$ 0.94 | \$ 10.30 |
| Light truck tyres (each) | \$ 11.27 | \$ 1.13 | \$ 12.40 | \$ 12.00 | \$ 1.20 | \$ 13.20 |
| Heavy truck tyres (each) | \$ 27.36 | \$ 2.74 | \$ 30.10 | \$ 29.00 | \$ 2.90 | \$ 31.90 |
| T ractor tyres (each) | \$ 58.55 | \$ 5.85 | \$ 64.40 | \$ 62.09 | \$ 6.21 | \$ 68.30 |
| Earthmover tyres (each) | \$ 58.55 | \$ 5.85 | \$ 64.40 | \$ 62.09 | \$ 6.21 | \$ 68.30 |
| Cardboard (per cubic metre) | \$ 14.36 | \$ 1.44 | \$ 15.80 | \$ 15.27 | \$ 1.53 | \$ 16.80 |
| E-Waste (per cubic metre) T elevision s & Computer Waste Free | \$ 24.09 | \$ 2.41 | \$ 26.50 | \$ 25.45 | \$ 2.55 | \$ 28.00 |
| E-Waste minimum charge \$5.60 | \$ 4.82 | \$ 0.48 | \$ 5.30 | \$ 5.09 | \$ 0.51 | \$ 5.60 |
| ROAD OPENING PERMITS | | | | | | |
| Road Opening Permits | | | | | | |
| <i>Restoration Charges per square metres (to be paid when permit obtained)</i> | | | | | | |
| Roads - Deep lift asphalt or similar | 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, 2012 1 Fee Unit = \$12.53 | | |
| Roads - Bitumin surface on crushed rock base | | | | | | |
| Footpaths/Crossovers - Asphalt, 75 mm concrete, pitcher 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 | This fee set by Building Regulations. | | | This fee set by Building Regulations. | | |
| Provision of legal discharge point for stormwater drainage | | | | | | |

Indigo Shire Council - 2013 - 14 SCHEDULE OF FEES & CHARGES

| DESCRIPTION OF FEES & CHARGES | 2012-2013 Fees (Excl. GST) | GST Component | 2012-2013 Fees Incl. GST) | 2013-2014 Fees (Excl. GST) | GST Component | 2013-2014 Fees (Incl. GST) |
|---|---|--------------------------------|----------------------------------|----------------------------------|------------------|----------------------------------|
| 2013 - 14 SCHEDULE OF FEES & CHARGES - Sustainable Dev - Building & Environmental Health | | | | | | |
| BUILDING FEES | | | | | | |
| Note:- | | | | | | |
| 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 | | | | | | |
| Residential (Domestic) Works (minimum fee) | | | | | | |
| Extensions/Alterations {cost/200} min \$850 | \$ 770.91 | \$ 77.09 | \$ 848.00 | \$ 786.36 | \$ 78.64 | \$ 865.00 |
| Internal Alterations { cost / 200 } min \$640 | \$ 578.18 | \$ 57.82 | \$ 636.00 | \$ 595.45 | \$ 59.55 | \$ 655.00 |
| New Dwellings { cost / 200} min \$1275 | \$ 1,156.36 | \$ 115.64 | \$ 1,272.00 | \$ 1,190.91 | \$ 119.09 | \$ 1,310.00 |
| Multi Unit Development | | | Cost/200 | \$ - | \$ - | |
| Minor Works | | | | | | |
| Demolitions (any height class 1 or 10) | \$ 289.09 | \$ 28.91 | \$ 318.00 | \$ 295.45 | \$ 29.55 | \$ 325.00 |
| Demolitions (any other building \$ per storey) | \$ 481.82 | \$ 48.18 | \$ 530.00 | \$ 500.00 | \$ 50.00 | \$ 550.00 |
| Removals | \$ 289.09 | \$ 28.91 | \$ 318.00 | \$ 295.45 | \$ 29.55 | \$ 325.00 |
| Garages, carports, masts , <\$5,000 | \$ 300.00 | \$ 30.00 | \$ 330.00 | \$ 309.09 | \$ 30.91 | \$ 340.00 |
| Garages, carports, masts , \$5,000 - \$10,000 | \$ 384.45 | \$ 38.45 | \$ 422.90 | \$ 395.45 | \$ 39.55 | \$ 435.00 |
| Garages, carports, masts , \$10,000 - \$20,000 | \$ 431.82 | \$ 43.18 | \$ 475.00 | \$ 445.45 | \$ 44.55 | \$ 490.00 |
| Garages, carports, masts , >\$20,000 | \$ 501.09 | \$ 50.11 | \$ 551.20 | \$ 516.36 | \$ 51.64 | \$ 568.00 |
| Swimming Pools (inground) | \$ 554.55 | \$ 55.45 | \$ 610.00 | \$ 554.55 | \$ 55.45 | \$ 610.00 |
| Swimming Pools (above ground) | \$ 384.45 | \$ 38.45 | \$ 422.90 | \$ 395.45 | \$ 39.55 | \$ 435.00 |
| Swimming Pools fence only | \$ 150.00 | \$ 15.00 | \$ 165.00 | \$ 154.55 | \$ 15.45 | \$ 170.00 |
| Other (e.g. verandah, re-stump, fences, heaters etc). | \$ 384.45 | \$ 38.45 | \$ 422.90 | \$ 395.45 | \$ 39.55 | \$ 435.00 |
| Note:- | | | | | | |
| This may be reduced at the discretion of the Municipal Building Surveyor. | | | | | | |
| Commercial Works | | | | | | |
| > Up to \$30,000 | \$ 818.18 | \$ 81.92 | \$ 900.00 | \$ 845.45 | \$ 84.55 | \$ 930.00 |
| > \$30,000 to \$100,000 | \$value x 0.0125 + | Yes - in addition to fee | \$ value x 0.0125+ | | | |
| > \$100,000 to \$499,000 | \$value x 0.003 + | Yes - in addition to fee | \$value x 0.003x | | | |
| > \$500,000 and over | \$value x 0.0016+ | Yes - in addition to fee | \$value x 0.0016+ | | | |
| Services | | | | | | |
| Non mandatory & additional reinspections | \$ 149.36 | \$ 14.94 | \$ 164.30 | \$ 154.55 | \$ 15.45 | \$ 170.00 |
| Council Consent and Report (Building Reg 4) | Set by Building Commission | | | | | |
| Copies - building records, building permit with min one hour fee and additional document copying fee per hour | \$ 72.27 | \$ 7.23 | \$ 79.50 | \$ 72.73 | \$ 7.27 | \$ 80.00 |
| Occupancy Permits | \$ 462.55 | \$ 46.25 | \$ 508.80 | \$ 463.64 | \$ 46.36 | \$ 510.00 |
| Building Compliance | | | | | | |
| Building compliance - fee | Fees as for new building work plus additional 50% (Minimum \$550) | | | | | |

Indigo Shire Council - 2013 - 14 SCHEDULE OF FEES & CHARGES

| DESCRIPTION OF FEES & CHARGES | 2012-2013 Fees (Excl. GST) | GST Component | 2012-2013 Fees Incl. GST) | 2013-2014 Fees (Excl. GST) | GST Component | 2013-2014 Fees (Incl. GST) |
|--|---|------------------|----------------------------------|----------------------------------|------------------|----------------------------------|
| ENVIRONMENTAL HEALTH FEES | | | | | | |
| Annual Food Registration: | | | | | | |
| Indigo Shire Council Municipal Area | | | | | | |
| Class 1 | | | | | | |
| Businesses selling food to vulnerable groups eg. Hospitals (audit required at cost) | \$ 500.00 | Not Taxable | \$ 500.00 | \$ 510.00 | Not Taxable | \$ 510.00 |
| Class 2 | | | | | | |
| Businesses selling unpacked potentially hazardous foods which are not intended to be cooked or treated prior to consumption eg. hotels | \$ 460.00 | Not Taxable | \$ 460.00 | \$ 475.00 | Not Taxable | \$ 475.00 |
| Businesses selling potentially hazardous foods which are intended to be cooked prior to consumption; or | \$ 460.00 | Not Taxable | \$ 460.00 | \$ 475.00 | Not Taxable | \$ 475.00 |
| Class 3 | | | | | | |
| Businesses selling non potentially hazardous foods which are unpacked eg. take aways | \$ 231.10 | Not Taxable | \$ 231.10 | \$ 240.00 | Not Taxable | \$ 240.00 |
| Class 4 | | | | | | |
| Businesses selling packaged foods only e.g.. Newsagent, wineries | <i>No Charge as per changes to the Food Act</i> | | | | | |
| Temporary Food Premises | | | | | | |
| Class 2 | \$ 100.00 | Not Taxable | \$ 100.00 | \$ 120.00 | Not Taxable | \$ 120.00 |
| Class 3 | \$ 75.00 | Not Taxable | \$ 75.00 | \$ 80.00 | Not Taxable | \$ 80.00 |
| Community Groups or Class 4 Notifications | Free | | Free | Free | | Free |
| Other Fees | | | | | | |
| Transfer Fee - all registered premises | <i>Transfer Fee is 50% of rego price</i> | | | | | |
| Late fee (regos not received by the 1 March) | <i>Normal registration fee + additional 50% of rego price</i> | | | | | |
| Prescribed Accommodation Fee B & B | \$ 250.00 | Not Taxable | \$ 250.00 | \$ 257.50 | Not Taxable | \$ 257.50 |
| Prescribed Accommodation Fee 10-20 beds | \$ 256.50 | Not Taxable | \$ 256.50 | \$ 265.00 | Not Taxable | \$ 265.00 |
| Prescribed Accommodation Fee (Over 20 beds) | \$ 256.50 | Not Taxable | \$ 256.50 | \$ 275.00 | Not Taxable | \$ 275.00 |
| Hairdressing/Skin Penetration | \$ 127.20 | Not Taxable | \$ 127.20 | \$ 130.00 | Not Taxable | \$ 130.00 |
| Food premises/hairdressing/skin penetration specific inspection request - Fee | \$ 159.00 | Not Taxable | \$ 159.00 | \$ 170.00 | Not Taxable | \$ 170.00 |
| Caravan Parks | | | | | | |
| Fee – Powered site | \$ - | Not Taxable | \$ - | | Not Taxable | |
| Registration transfer \$50.00 as per legislation | \$ - | Not Taxable | \$ - | | Not Taxable | |
| Septic Tanks | | | | | | |
| New - Fee | \$ 445.00 | Not Taxable | \$ 445.00 | \$ 460.00 | Not Taxable | \$ 460.00 |
| Alteration - Fee | \$ 212.00 | Not Taxable | \$ 212.00 | \$ 230.00 | Not Taxable | \$ 230.00 |
| Re Inspection Fee | \$ 159.00 | Not Taxable | \$ 159.00 | \$ 170.00 | Not Taxable | \$ 170.00 |
| Mount Hotham Resort Area | | | | | | |
| Class 1 | | | | | | |
| Businesses selling food to vulnerable groups e.g.. Hospitals (audit required at cost) | \$ 560.00 | Not Taxable | \$ 560.00 | \$ 560.00 | Not Taxable | \$ 560.00 |
| Class 2 | | | | | | |
| Businesses selling unpacked potentially hazardous foods which are not intended to be cooked or treated prior to consumption e.g.. hotels | \$ 550.00 | Not Taxable | \$ 550.00 | \$ 555.00 | Not Taxable | \$ 555.00 |
| Businesses selling potentially hazardous foods which are intended to be cooked prior to consumption; or | \$ 550.00 | Not Taxable | \$ 550.00 | \$ 555.00 | Not Taxable | \$ 555.00 |
| Class 3 | | | | | | |
| Businesses selling non potentially hazardous foods which are unpacked e.g.. take aways | \$ 318.00 | Not Taxable | \$ 318.00 | \$ 325.00 | Not Taxable | \$ 325.00 |
| Class 4 | | | | | | |
| Businesses selling packaged foods only e.g.. Newsagent, wineries | <i>Free, per legislation</i> | | | | | |

Indigo Shire Council - 2013 - 14 SCHEDULE OF FEES & CHARGES

| DESCRIPTION OF FEES & CHARGES | 2012-2013 Fees (Excl. GST) | GST Component | 2012-2013 Fees Incl. GST) | 2013-2014 Fees (Excl. GST) | GST Component | 2013-2014 Fees (Incl. GST) |
|--|---|------------------|----------------------------------|--|------------------|----------------------------------|
| Other Fees | | | | | | |
| Transfer Fee - all registered premises | <i>Transfer Fee is 50% of rego price</i> | | | | | |
| Late fee (regos not received by the 1 March) | <i>Normal registration fee + additional 50% of rego price</i> | | | | | |
| Prescribed Accommodation Fee | | | | | | |
| Up to 20 persons accommodated | \$ 302.00 | Not Taxable | \$ 302.00 | \$ 310.00 | Not Taxable | \$ 310.00 |
| 21 to 40 persons accommodated | \$ 397.50 | Not Taxable | \$ 397.50 | \$ 400.00 | Not Taxable | \$ 400.00 |
| 41 to 60 persons accommodated | \$ 450.00 | Not Taxable | \$ 450.00 | \$ 455.00 | Not Taxable | \$ 455.00 |
| 61 or more persons accommodated | \$ 500.00 | Not Taxable | \$ 500.00 | \$ 510.00 | Not Taxable | \$ 510.00 |
| Hairdressing/Skin Penetration | \$ 148.40 | Not Taxable | \$ 148.40 | \$ 150.00 | Not Taxable | \$ 150.00 |
| Falls Creek Resort area | | | | | | |
| Class 1 | | | | | | |
| Businesses selling food to vulnerable groups e.g.. Hospitals (audit required at cost) | \$ 560.00 | Not Taxable | \$ 560.00 | \$ 560.00 | Not Taxable | \$ 560.00 |
| Class 2 | | | | | | |
| Businesses selling unpacked potentially hazardous foods which are not intended to be cooked or treated prior to consumption e.g.. hotels | \$ 550.00 | Not Taxable | \$ 550.00 | \$ 555.00 | Not Taxable | \$ 555.00 |
| Businesses selling potentially hazardous foods which are intended to be cooked prior to consumption; or | \$ 550.00 | Not Taxable | \$ 550.00 | \$ 555.00 | Not Taxable | \$ 555.00 |
| Class 3 | | | | | | |
| Businesses selling non potentially hazardous foods which are unpacked e.g.. take aways | \$ 318.00 | Not Taxable | \$ 318.00 | \$ 325.00 | Not Taxable | \$ 325.00 |
| Class 4 | | | | | | |
| Businesses selling packaged foods only eg. Newsagent, wineries | <i>Free per legislation</i> | | | Free | | |
| Prescribed Accommodation | | | | | | |
| Up to 20 persons accommodated | \$ 302.00 | Not Taxable | \$ 302.00 | \$ 310.00 | Not Taxable | \$ 310.00 |
| 21 to 40 persons accommodated | \$ 397.50 | Not Taxable | \$ 397.50 | \$ 397.50 | Not Taxable | \$ 397.50 |
| 41 to 60 persons accommodated | \$ 450.00 | Not Taxable | \$ 450.00 | \$ 455.00 | Not Taxable | \$ 455.00 |
| 61 or more persons accommodated | \$ 500.00 | Not Taxable | \$ 500.00 | \$ 510.00 | Not Taxable | \$ 510.00 |
| Hairdressing/Skin Penetration | \$ 148.40 | Not Taxable | \$ 148.40 | \$ 150.00 | Not Taxable | \$ 150.00 |
| Other Fees | | | | | | |
| Transfer Fee - all registered premises | <i>50% of registration price</i> | | | 50% of registration price | | |
| Late fee (regos not received by the 1 March) | <i>Normal registration fee + additional 50% of rego price</i> | | | Normal registration fee + additional 50% of rego price | | |

Indigo Shire Council - 2013 - 14 SCHEDULE OF FEES & CHARGES

| DESCRIPTION OF FEES & CHARGES | 2012-2013 Fees (Excl. GST) | GST Component | 2012-2013 Fees Incl. GST) | 2013-2014 Fees (Excl. GST) | GST Component | 2013-2014 Fees (Incl. GST) |
|--|-------------------------------|------------------|----------------------------------|----------------------------------|------------------|----------------------------------|
| PLANNING FEES | | | | | | |
| PLANNING PERMITS AND PLANNING Scheme amendments fees schedule 18/08/2009. (These fees do not attract GST) | | | | | | |
| 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 Regulationas are available at Http://www.dms.dpc.vic.gov.au | | | | | | |
| APPLICATIONS FOR PERMITS UNDER SECTION 47 (REG. 7) | | | | | | |
| Class | | | | | | |
| 1. Use only | \$ 502.00 | Not Taxable | \$ 502.00 | \$ 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 | \$ 239.00 | Not Taxable | \$ 239.00 |
| 3. >\$100,000 | \$ 490.00 | Not Taxable | \$ 490.00 | \$ 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 | \$ 102.00 | Not Taxable | \$ 102.00 | \$ 102.00 | Not Taxable | \$ 102.00 |
| >10,000 - \$50,000 (Council variation to fee structure) | \$ 320.10 | Not Taxable | \$ 320.10 | \$ 320.10 | Not Taxable | \$ 320.10 |
| 5. \$50,001 - \$250,000 | \$ 604.00 | Not Taxable | \$ 604.00 | \$ 604.00 | Not Taxable | \$ 604.00 |
| 6. \$250,001 - \$500,000 | \$ 707.00 | Not Taxable | \$ 707.00 | \$ 707.00 | Not Taxable | \$ 707.00 |
| 7. \$501,000 - \$1,000,000 | \$ 815.00 | Not Taxable | \$ 815.00 | \$ 815.00 | Not Taxable | \$ 815.00 |
| 8. \$1,000,001 - \$7,000,000 | \$ 1,153.00 | Not Taxable | \$ 1,153.00 | \$ 1,153.00 | Not Taxable | \$ 1,153.00 |
| 9. \$7,000,000 - \$10,000,000 | \$ 4,837.00 | Not Taxable | \$ 4,837.00 | \$ 4,837.00 | Not Taxable | \$ 4,837.00 |
| 10. \$10,000,001 - \$50,000,000 | \$ 8,064.00 | Not Taxable | \$ 8,064.00 | \$ 8,064.00 | Not Taxable | \$ 8,064.00 |
| 11. \$50,000,001 | \$ 16,130.00 | Not Taxable | \$ 16,130.00 | \$ 16,130.00 | Not Taxable | \$ 16,130.00 |
| 12. To subdivide an existing building | \$ 386.00 | Not Taxable | \$ 386.00 | \$ 386.00 | Not Taxable | \$ 386.00 |
| 13. To subdivide land into two lots | \$ 386.00 | Not Taxable | \$ 386.00 | \$ 386.00 | Not Taxable | \$ 386.00 |
| 14. To effect a realignment of a common boundary between lots or to consolidate two or more lots. | \$ 386.00 | Not Taxable | \$ 386.00 | \$ 386.00 | Not Taxable | \$ 386.00 |
| 15. To subdivide land. | \$ 781.00 | Not Taxable | \$ 781.00 | \$ 781.00 | Not Taxable | \$ 781.00 |
| 16. 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</i> | \$ 249.00 | Not Taxable | \$ 249.00 | \$ 249.00 | Not Taxable | \$ 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 | Not Taxable | \$ 541.00 | \$ 541.00 | Not Taxable | \$ 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 | Not Taxable | \$ 404.00 | \$ 404.00 | Not Taxable | \$ 404.00 |
| COMBINED PERMIT APPLICATIONS (REGULATION 8) | | | | | | |
| 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 th | | | | | | |
| FEES TO AMEND APPLICATIONS AFTER NOTICE HAS BEEN GIVEN (REGULATION 8A) | | | | | | |
| 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 | \$ 99.00 | Not Taxable | \$ 99.00 | \$ 99.00 | Not Taxable | \$ 99.00 |
| SUBDIVISION (Permit & Certification Fees) Regulation 2000 | | | | | | |
| Version at 16/11/11 | | | | | | |
| Fee Type | | | | | | |
| 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 | | | | | |

Indigo Shire Council - 2013 - 14 SCHEDULE OF FEES & CHARGES

| DESCRIPTION OF FEES & CHARGES | 2012-2013 Fees (Excl. GST) | GST Component | 2012-2013 Fees Incl. GST) | 2013-2014 Fees (Excl. GST) | GST Component | 2013-2014 Fees (Incl. GST) |
|--|---|------------------|-----------------------------------|--|---------------------|----------------------------------|
| INDIGO SHIRE FEES & CHARGES 2012/13 | | | | | | |
| Applications for extensions of time to a permit or for amendments to a permit or approved plans - Admin fee | No charge - statutory fee applies | Not Taxable | No charge - statutory fee applies | 1/2 original application fee | Not Taxable | 1/2 original application fee |
| Assessing Development Plans (3 lots or more) - Admin fee | \$154 plus \$29 per lot | Includes GST | \$154 plus \$29 per lot | \$147.27 plus \$27.27 | \$14.73 plus \$2.73 | \$162 plus \$30 per lot |
| Assessing Timber Harvesting Plan (per assessment) | \$ 125.27 | \$ 12.53 | \$ 137.80 | \$ 131.82 | \$ 13.18 | \$ 145.00 |
| Assessing Plantation Development Notice (per assessment) | \$ 125.27 | \$ 12.53 | \$ 137.80 | \$ 131.82 | \$ 13.18 | \$ 145.00 |
| Public Notice Administration charges - | | | | | | |
| > Public notice letters to owners/occupants | \$ 74.20 | Includes GST | \$ 74.20 | \$ 70.91 | \$ 7.09 | \$ 78.00 |
| > Public notice displayed on site (when erected for applicant) | \$ 74.20 | Includes GST | \$ 74.20 | \$ 70.91 | \$ 7.09 | \$ 78.00 |
| > Display ad in O&M Advertiser | Charges as per newspaper fees plus 10% | | | Charges as per newspaper fees plus 10% | | |
| > Display ad in Border Mail | Charges as per newspaper fees plus 10% | | | Charges as per newspaper fees plus 10% | | |
| Amendment of endorsed plans or permit not requiring further inspection or referrals - admin. Fees | \$ 137.80 | Includes GST | \$ 137.80 | \$ 131.82 | \$ 13.18 | \$ 145.00 |
| Planning Scheme Amendments - when an independent panel report is required | Statutory Amendment Fee and Cost of Independent Panel | | | | | |
| Section 173 Ageements | | | | | | |
| Preparation fee | \$ 77.27 | \$ 7.73 | \$ 85.00 | \$ 350.00 | \$ 35.00 | \$ 385.00 |
| Legal review where agreement prepared outside Council | Actual Cost of Review | | | Actual cost of review | \$ - | |
| Sealing fee | \$ 68.18 | \$ 6.82 | \$ 75.00 | \$ 71.82 | \$ 7.18 | \$ 79.00 |
| Request for Planning Information (requiring search of archives) with min. one hour fee and additional document copying fee | \$ 68.18 | \$ 6.82 | \$ 75.00 | \$ 79.00 | Not Taxable | \$ 79.00 |
| Liquor License | | | | | | |
| Change of class of license/hours | | | | Fee as Per Land use | | |
| New license/increase in license area | | | | Fee as Per Land use | | |

Indigo Shire Council - 2013 - 14 SCHEDULE OF FEES & CHARGES

| DESCRIPTION OF FEES & CHARGES | 2012-2013 Fees (Excl. GST) | GST Component | 2012-2013 Fees Incl. GST) | 2013-2014 Fees (Excl. GST) | GST Component | 2013-2014 Fees (Incl. GST) |
|---|----------------------------------|------------------|----------------------------------|----------------------------------|------------------|----------------------------------|
| 2013 - 14 SCHEDULE OF FEES & CHARGES - Sustainable Dev - Communities | | | | | | |
| DESCRIPTION OF FEES & CHARGES | 2012-2013 Fees (Excl. GST) | GST Component | 2012-2013 Fees Incl. GST) | 2013-2014 Fees (Excl. GST) | GST Component | 2013-2014 Fees (Incl. GST) |
| AFTER SCHOOL CARE | | | | | | |
| > Full session | PROGRAM NO LONGER RUN BY COUNCIL | | | | | |
| BABY CAPSULE HIRE | | | | | | |
| > Deposit | SERVICE NO LONGER RUN BY COUNCIL | | | | | |
| > Hire | SERVICE NO LONGER RUN BY COUNCIL | | | | | |
| COMMUNITY CARS | | | | | | |
| Beechworth | | | | | | |
| > B/Wth (within township) | \$ 9.64 | \$ 0.96 | \$ 10.60 | \$ 10.00 | \$ 1.00 | \$ 11.00 |
| > B/Wth to Wangaratta | \$ 30.82 | \$ 3.08 | \$ 33.90 | \$ 32.00 | \$ 3.20 | \$ 35.20 |
| > B/Wth to Wodonga | \$ 31.82 | \$ 3.18 | \$ 35.00 | \$ 33.09 | \$ 3.31 | \$ 36.40 |
| > B/Wth to Albury | \$ 36.55 | \$ 3.65 | \$ 40.20 | \$ 38.00 | \$ 3.80 | \$ 41.80 |
| > B/wth to Nth Albury/Lavington | \$ 43.36 | \$ 4.34 | \$ 47.70 | \$ 45.09 | \$ 4.51 | \$ 49.60 |
| Yackandandah | | | | | | |
| > Yack (within township) | \$ 9.64 | \$ 0.96 | \$ 10.60 | \$ 10.00 | \$ 1.00 | \$ 11.00 |
| > Yack to Beechworth | \$ 18.27 | \$ 1.83 | \$ 20.10 | \$ 19.00 | \$ 1.90 | \$ 20.90 |
| > Yack to Wodonga | \$ 23.09 | \$ 2.31 | \$ 25.40 | \$ 24.00 | \$ 2.40 | \$ 26.40 |
| > Yack to Albury | \$ 30.82 | \$ 3.08 | \$ 33.90 | \$ 32.00 | \$ 3.20 | \$ 35.20 |
| > Yack to Nth Albury/Lavington | \$ 36.55 | \$ 3.65 | \$ 40.20 | \$ 38.00 | \$ 3.80 | \$ 41.80 |
| > Yack to Wangaratta | \$ 46.27 | \$ 4.63 | \$ 50.90 | \$ 48.09 | \$ 4.81 | \$ 52.90 |
| Kiewa/Tangambalanga | | | | | | |
| > Kiewa/Tangambalanga (within township) | \$ 9.64 | \$ 0.96 | \$ 10.60 | \$ 10.00 | \$ 1.00 | \$ 11.00 |
| > Kiewa/Tangam to Wodonga | \$ 19.27 | \$ 1.93 | \$ 21.20 | \$ 20.00 | \$ 2.00 | \$ 22.00 |
| > Kiewa/Tangam to Albury | \$ 24.09 | \$ 2.41 | \$ 26.50 | \$ 25.00 | \$ 2.50 | \$ 27.50 |
| > Kiewa/Tangam to Nth Albury/Lavington | \$ 29.82 | \$ 2.98 | \$ 32.80 | \$ 31.00 | \$ 3.10 | \$ 34.10 |
| Chiltern | | | | | | |
| > Chiltern (within township) | \$ 9.64 | \$ 0.96 | \$ 10.60 | | | |
| > Chiltern to Barnawartha | \$ 10.09 | \$ 1.01 | \$ 11.10 | | | |
| > Chiltern to Rutherglen | \$ 16.36 | \$ 1.64 | \$ 18.00 | | | |
| > Chiltern to Corowa | \$ 26.45 | \$ 2.65 | \$ 29.10 | CAR NO LONGER AVAILABLE | | |
| > Chiltern to Wangaratta | \$ 31.82 | \$ 3.18 | \$ 35.00 | | | |
| > Chiltern to Wodonga | \$ 27.45 | \$ 2.75 | \$ 30.20 | | | |
| > Chiltern to Albury | \$ 29.91 | \$ 2.99 | \$ 32.80 | | | |
| > Chiltern to Nth Albury/Lavington | \$ 35.64 | \$ 3.56 | \$ 39.20 | | | |
| MEALS ON WHEELS & COMMUNITY MEAL (per meal) | | | | | | |
| Meals on Wheels | \$ 9.30 | Not Taxable | \$ 9.30 | \$ 9.50 | Not Taxable | \$ 9.50 |
| Community Meal | \$ 9.40 | Not Taxable | \$ 9.40 | \$ 9.50 | Not Taxable | \$ 9.50 |
| Meals (Private) (Full Cost Recovery) | \$ 13.45 | \$ 1.35 | \$ 14.80 | \$ 13.82 | \$ 1.38 | \$ 15.20 |
| SENIOR CITIZENS HALL HIRE | | | | | | |
| Yackandandah | | | | | | |
| > Half Day | \$ 47.18 | \$ 4.72 | \$ 51.90 | \$ 48.18 | \$ 4.82 | \$ 53.00 |
| > Full Day | \$ 86.73 | \$ 8.67 | \$ 95.40 | \$ 89.09 | \$ 8.91 | \$ 98.00 |
| > Weekend (same as weekdays) | | | | | | |
| Meetings | \$ 16.36 | \$ 1.64 | \$ 18.00 | \$ 17.27 | \$ 1.73 | \$ 19.00 |
| Deposit | \$ 106.00 | \$ 10.60 | \$ 116.60 | \$ 120.00 | Not Taxable | \$ 120.00 |

Indigo Shire Council - 2013 - 14 SCHEDULE OF FEES & CHARGES

| DESCRIPTION OF FEES & CHARGES | 2012-2013 Fees (Excl. GST) | GST Component | 2012-2013 Fees Incl. GST) | 2013-2014 Fees (Excl. GST) | GST Component | 2013-2014 Fees (Incl. GST) |
|--|-------------------------------|------------------|----------------------------------|----------------------------------|------------------|----------------------------------|
| HOME & COMMUNITY CARE | | | | | | |
| Low income | | | | | | |
| Less than \$33,095 - single | | | | | | |
| Less than \$50,653 - couple | | | | | | |
| Less than \$56,187 - family with 1 child + \$5,533 for each add. child | | | | | | |
| Medium Income | | | | | | |
| \$33,095 - \$72,915 - single | | | | | | |
| \$50,653 - \$97,475 - couple | | | | | | |
| \$56,187 - \$102,650 - family with 1 child + \$5,533 for each add. Child | | | | | | |
| High Income | | | | | | |
| Greater than \$72,915 - single | | | | | | |
| Greater than \$97,475 - couple | | | | | | |
| Greater than \$102,650 - family with 1 child + \$5,533 for each add. child | | | | | | |
| Home Care | | | | | | |
| Low Income Single | \$ 6.30 | Not Taxable | \$ 6.30 | \$ 6.40 | Not Taxable | \$ 6.40 |
| Low income - Couple | \$ 10.60 | Not Taxable | \$ 10.60 | NO LONGER REQUIRED | | |
| Medium Income | \$ 13.20 | Not Taxable | \$ 13.20 | \$ 13.50 | Not Taxable | \$ 13.50 |
| High Income | \$ 34.20 | Not Taxable | \$ 34.20 | \$ 36.00 | Not Taxable | \$ 36.00 |
| Personal Care | | | | | | |
| Low Income | \$ 6.30 | Not Taxable | \$ 6.30 | \$ 6.40 | Not Taxable | \$ 6.40 |
| Medium Income | \$ 10.00 | Not Taxable | \$ 10.00 | \$ 10.20 | Not Taxable | \$ 10.20 |
| High Income | \$ 39.20 | Not Taxable | \$ 39.20 | \$ 40.00 | Not Taxable | \$ 40.00 |
| Respite Care | | | | | | |
| Low Income | \$ 4.00 | Not Taxable | \$ 4.00 | \$ 4.10 | Not Taxable | \$ 4.10 |
| Medium Income | \$ 5.10 | Not Taxable | \$ 5.10 | \$ 5.20 | Not Taxable | \$ 5.20 |
| High Income | \$ 35.40 | Not Taxable | \$ 35.40 | \$ 36.00 | Not Taxable | \$ 36.00 |
| Property Maintenance | | | | | | |
| Low Income - all property maintenance (from 2007/08) | \$ 13.70 | Not Taxable | \$ 13.70 | \$ 14.00 | Not Taxable | \$ 14.00 |
| Medium Income | \$ 20.40 | Not Taxable | \$ 20.40 | \$ 20.90 | Not Taxable | \$ 20.90 |
| High Income | \$ 51.90 | Not Taxable | \$ 51.90 | \$ 53.00 | Not Taxable | \$ 53.00 |
| Home Care Private | | | | | | |
| Hourly rate | \$ 53.00 | \$ 5.30 | \$ 58.30 | \$ 58.30 | \$ 5.30 | \$ 58.30 |
| Plus travel time for outside town boundaries @\$0.80/min | | | | | | |
| HC Private Travel /km | \$ 0.90 | Not Taxable | \$ 0.90 | \$ 1.00 | Not Taxable | \$ 1.00 |
| DISABLED PARKING PERMITS | | | | | | |
| For Indigo Residents Only | | | | | | |
| Disabled Parking (for 3 years) | \$ 8.40 | Not Taxable | \$ 8.40 | - | Not Taxable | \$ - |
| Disabled Parking - temporary permit (for up to 12 months) | \$ 3.90 | Not Taxable | \$ 3.90 | - | Not Taxable | \$ - |
| SWIMMING POOLS | | | | | | |
| Casual | | | | | | |
| Child (per entry) | \$ 2.82 | \$ 0.28 | \$ 3.10 | \$ 3.18 | \$ 0.32 | \$ 3.50 |
| Adult (per entry) | \$ 3.73 | \$ 0.37 | \$ 4.10 | \$ 4.00 | \$ 0.40 | \$ 4.40 |
| Spectator | \$ 2.27 | \$ 0.23 | \$ 2.50 | \$ 2.36 | \$ 0.24 | \$ 2.60 |
| Students | \$ 2.27 | \$ 0.23 | \$ 2.50 | \$ 2.36 | \$ 0.24 | \$ 2.60 |
| Concession Casual | \$ 2.82 | \$ 0.28 | \$ 3.10 | \$ 3.18 | \$ 0.32 | \$ 3.50 |
| Family Casual | \$ 12.82 | \$ 1.28 | \$ 14.10 | \$ 13.64 | \$ 1.36 | \$ 15.00 |
| Swimming Pennants (per entry) | \$ 1.18 | \$ 0.12 | \$ 1.20 | \$ 1.09 | \$ 0.11 | \$ 1.20 |
| Season Tickets | | | | | | |
| Child | \$ 64.91 | \$ 6.49 | \$ 71.40 | \$ 68.18 | \$ 6.82 | \$ 75.00 |
| Adult | \$ 88.64 | \$ 8.86 | \$ 97.50 | \$ 90.91 | \$ 9.09 | \$ 100.00 |
| Family | \$ 153.18 | \$ 15.32 | \$ 168.50 | \$ 159.09 | \$ 15.91 | \$ 175.00 |
| Concession | \$ 64.91 | \$ 6.49 | \$ 71.40 | \$ 68.18 | \$ 6.82 | \$ 75.00 |

