

## MOORABOOL SHIRE COUNCIL ANNUAL REPORT 2014/15

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## WELCOME

Moorabool Shire Council's 2014-15 Annual Report reflects Council's performance during the year against the goals set in the Council Plan 2013-17 (Revised 2014).

This report is intended as a point of reference for Council, staff, residents and businesses of the Shire, community organisations and government departments.

A Council Plan is developed at the beginning of every Council term and it is updated annually to ensure it is current and relevant.

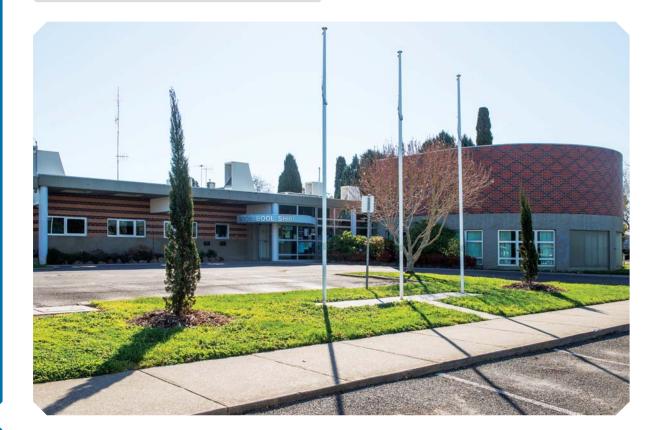
The Council Plan 2013-17 (Revised 2014) is structured under three Key Result Areas (KRAs):

- Representation and leadership in our community
- Community wellbeing
- Enhanced infrastructure and natural and built
   environment

Detailed explanations of the KRAs and Council's achievements can be found in Part Five.

The CEO would like to thank the Mayor and Councillors for their drive and vision and the 295 staff who deliver the best possible services and enabling infrastructure for our communities.

This annual report can be viewed online at **www.moorabool.vic.gov.au** or may be obtained from all council offices.





31

## **TABLE OF CONTENTS**

#### **PART ONE:** Introduction

Welcome	2
Snapshot of Council	4
Highlights of the Year	5
Grant Summary	9

## **PART TWO:** The Year in Review

Mayor Message	15
CEO's Message	15
Year Highlights	16
Description Of Operations	20

#### PART THREE: Our Council

Business Profile	23
Councillors	24

#### PART FOUR: Our People

Organisational Structure
Organisational Chart
Council Staff
Equal Employment Opportunity Program
Other Staff Matters

#### **PART FIVE:** Our Performance

Council Plan	35
Performance	36
Key Result Areas	36
Service Performance Indicators	46

#### **PART SIX:** Governance, Management and Other Information

Governance	53
Management	56
Governance and Management Checklist	57
Statutory Information	59

#### **PART SEVEN:** Performance Statements

Performance Statement	63
Auditor's Letter	71

#### **PART EIGHT:** Financial Statements

Financial Report	75
Auditor's Letter	115

**PART NINE:** Appendix 117

## **SNAPSHOT OF COUNCIL**

#### **DEMOGRAPHIC PROFILE**

Moorabool Shire is a fast growing semi-rural municipality nestled between Melbourne, Geelong and Ballarat. It offers residents picturesque and friendly surrounds with the vibrancy of an active, growing community.

The Shire's landscape provides an array of living options. Residents can enjoy an urban lifestyle in towns like Bacchus Marsh (45km west of the Melbourne CBD) and Ballan (70km west of the Melbourne CBD) or take advantage of Moorabool's small towns and hamlets, rural open spaces and natural surrounds.

A stunning Shire spanning more than 2,110 square kilometres, Moorabool is made up of 64 localities, hamlets and towns. More than 74% of the Shire comprises of water catchments, state forests and national parks. Moorabool boasts breathtaking landscapes, national parks, forests, gorges, mineral springs and tourism attractions. Some of its key attractions include the Wombat State Forest, Brisbane Ranges National Park, Lerderderg State Park, Werribee Gorge State Park and the Bacchus Marsh Avenue of Honour.

The district was settled by Europeans between 1830 and 1850 and the character of our towns and surrounding areas reflect this era.

Gold was discovered in the region and a timber industry quickly developed. The availability of water attracted many people and resulted in pastoral and agricultural development led by pioneers such as Sir William Henry Bacchus, who in 1834 settled on the fertile soil of what is now the township of Bacchus Marsh.

Moorabool Shire is positioned along the major road and rail transport corridors between Melbourne and Adelaide.

Moorabool's eastern boundary is located just 40km west of Melbourne's CBD and extends westwards to the City of Ballarat municipal boundary. The Shire straddles Victoria's Western Highway and has excellent transport access to Melbourne, Ballarat and Geelong.

Bacchus Marsh is equi-distant to Melbourne and Avalon airports and close to the sea ports of Geelong and Melbourne.

#### **TRADITIONAL OWNERS**

We acknowledge the Indigenous history of Moorabool Shire. The land was traditionally occupied by and connected to a number of Aboriginal communities, most notably the Wathaurung Tribe in the south and west and the Wurundjeri Tribe in the east. In February 2015, the Council adopted a Statement of Commitment to Indigenous People.

#### **OUR POPULATION**

Moorabool Shire is a popular tree change destination, growing as fast as any other local government area in inland regional Victoria.

The population of Moorabool Shire in 2015 is approximately 31,000. This is estimated to grow to 32,620 by the end of 2016. More than half the population lives in Bacchus Marsh and surrounds (18,247). The Shire's second largest population can be found in and around Ballan (2,985). The remaining population is distributed throughout the large number of small

towns, hamlets and farming areas within the Shire. The majority of people who relocate to Moorabool Shire are young families seeking a semi-rural lifestyle. Moorabool's demographic reflects this trend.

#### **POPULATION GROWTH**

When considering future growth of Moorabool Shire, Council has identified three key residential locations where the majority of that growth will occur. These locations – Bacchus Marsh, Ballan and Gordon – already have established infrastructure to accommodate new growth. As part of the Moorabool 2041 (Small Towns and Clusters Settlement Strategy) framework, Council is also consulting with other settlements such as Wallace and Bungaree in reference to the growth opportunities.

The population of the Shire is estimated to increase by 72% between 2015 and 2041 to 54,418. The majority of growth during this period will come from the new estates in Maddingley which are forecast to increase by over 174% during this same period.

#### **AFFORDABILITY AND LIVEABILITY**

Moorabool offers diverse living options. Bacchus Marsh, Ballan, Gordon and the smaller Shire townships offer a vital array of community infrastructure, established social and sporting networks, combined with the charm and character only experienced in rural areas.

Bacchus Marsh ranks in the top three of regional Australia's housing markets that are likely to be the best suited for family living. Maintaining liveability for families is an important element for Council. This national ranking was based on a range of factors including house prices, typical block size, average number of bedrooms, expected capital gains and a range of proximity attributes involving schools, health care facilities, child care centres and retail facilities. (source:TOP100 RPDATA 2014 survey). The analysis also includes socioeconomic wellbeing measures.

Bacchus Marsh was the first area in regional Victoria to receive the National Broadband Network's (NBN) super high-speed Fibre to the Premises (FTTP) service, with further NBN rollouts planned. Fixed wireless and satellite NBN services are already available in parts of western Moorabool.

#### PURPOSE

#### OUR VISION:

Vibrant and resilient communities with unique identities.

#### **OUR MISSION:**

Working with our people to deliver valued outcomes that improve community wellbeing and are economically responsible.

#### **OUR VALUES:**

Respect – Treat others the way you want to be treated

Integrity - Do what is right

Practicality - Always be part of the solution

Excellence – Continually improve the way we do business

Equity – Fair distribution of resource

## **HIGHLIGHTS OF THE YEAR**

#### **KEY ACHIEVEMENTS: COMMUNITY SERVICES**

#### YOUTH ACTION GROUP, YOUTH CHARTER **AND YOUTH AWARDS**

In July 2014, the Youth Action Group (YAG) was established expressly aimed at involving young people in the decision making processes of Council and to ensure that young people's issues and concerns had a voice.

One of the first tasks that the Youth Action Group undertook was the development of a Youth Charter. The Charter did not develop out of a vacuum, YAG undertook considerable community engagement with young people to inform the development of the Youth Charter.

This engagement included: face to face meetings with 160 young people; discussions with external agency staff; and engagement of young people using social media.

The Youth Charter was adopted by the Council in February 2015.

The establishment of an annual Youth Awards program by the Council in December 2014 was a key recommendation of the Council's Youth Strategy which recommended the promotion of increased opportunities for youth engagement. The strategy also sought to directly acknowledge the significant contribution that young people make to the community.

The inaugural Youth Awards ceremony was held in April 2015 where a number of young people were acknowledged for the great contribution they have and continue to make to the life of the Moorabool Shire.

#### **GROWING SERVICES TO MEET THE NEEDS** OF OLDER PEOPLE AND PEOPLE OF ALL **DISABILITIES**



While the policy environment continues to fluctuate with shifts in responsibilities for funding Home and Community Services moving from the Commonwealth Government to the State Government, Council's Aged and Disability Services team continue to provide high quality services that meet the needs of the increasing numbers of ageing members of the communities of Moorabool.

In the past 12 months, the Aged and Disability Services team has provided over 57,000 hours of services to more than 650 clients. A broad range of services have been provided to people right across the broad expanse of Moorabool Shire.

Services provided included: Domestic Assistance; personal care; respite; property maintenance; lawn moving; meals on wheels; community meals; planned activity groups; dementia day program; assessments; volunteer coordination; nutritional assessment; girls day out (mental health group); and men's cooking programs.

#### **ADOPTION OF THE MUNICIPAL EARLY** YEARS PLAN (MEYP)

The Moorabool Shire Municipal Early Years Plan (MEYP) is a local area plan that provides a future vision and strategic direction for the municipality in the development, enhancement, coordination and planning of early year's services for children aged from birth - 12 years, and their families.

The MEYP is a Council initiated plan, developed in collaboration with local child and family service providers. As such, the plan serves as both an aspirational document and a practical tool to guide the actions of Council and non-Council child and family service providers in the municipality. This is to ensure Moorabool Shire is a great place for families to live, work and bring up their children.

The MEYP is informed by the priorities, needs and interests of children and families and of local child and family service providers. It is also informed by current research impacting on the child and family service sector at the Local, State and Federal level. This includes evidence highlighting the importance of investing in children's early years, for lasting benefits for children, families and communities.

While Moorabool Shire Council has an important role to play in leading the development, implementation and ongoing review of the Moorabool Shire MEYP, it is a plan for child and family service providers across the municipality. It can be utilised to promote collaborative approaches to service planning, delivery and review. It can also be used as an advocacy tool, to raise awareness of the importance of Early Years' Service provision, to support the development of suitable infrastructure, and inform the efficient and effective allocation and use of resources.

#### KEY ACHIEVEMENTS: GROWTH & DEVELOPMENT

#### **ECONOMIC DEVELOPMENT & MARKETING**

#### Economic Development Strategy

A strategy to guide the Economic Development within the Shire over the next decade was completed during the 2014/2015 Financial Year. Its core objectives are:

- New local jobs for local people
- A diverse and entrepreneurial local industry base
- · Facilitate the capacity and diversity of our workforce

#### **Tourism Event Grants**

Two new tourism funding programs were implemented - The Existing Major Tourism Events Program and the New Tourism Events Program. Both programs provide triennial funding opportunities for Tourism Events within the shire.

#### Social Media



Council trialled corporate communication via Social Media Platforms Face book and Twitter and adopted a Social Media Policy to guide its use.

www.facebook.com/mooraboolshirecouncil www.twitter.com/mooraboolshire www.facebook.com/mooraboolfamilies

#### **EMERGENCY MANAGEMENT**

#### Moorabool Municipal Fire Management Plan Audit

Successful Audit and Certification of the Moorabool Municipal Fire Management Plan by the CFA. The plan complies with section 55A and section 55B of the Country Fire Authority Act 1958. This is an integrated plan developed in conjunction with all agencies involved in fire management planning.

#### **Community Emergency Risk Assessment**

The Community Emergency Risk Sub-committee with agency and community input, completed the Community Emergency Risk Profiling and assessment toolkit for Moorabool.

#### **Community Emergency Based Planning**

A pilot project centred on Community Emergency Management Planning and building resilience was launched in the Blackwood area during the period. The pilot profiled the community, identified risk and resulted in the formation of a community planning committee and calendar of events.

#### **Regional Community Relief Centre Project**

As part of a group of five Councils that form the Central Victorian Municipal Emergency Management Enhancement Group, Council successfully obtained a Natural Disaster Resilience Grant to review the region's Relief Centres and develop uniform plans and operating procedures.

#### STRATEGIC & SUSTAINABLE DEVELOPMENT

#### **Moorabool 2041 Framework**

Pivotal research and studies were undertaken during 2014/15 financial year to progress the growth strategy for the Shire's future– Moorabool 2041. Including the following:

#### Urban Growth Strategy - (Bacchus Marsh district)

Extensive community consultation was undertaken across the district with over 850 submissions received.

#### **Small Towns Strategy**



Extensive community consultation was undertaken across Central and western parts of the Shire with over 550 submissions received.

The following key studies commenced to inform the Urban Growth and Small Towns Strategies

- Parwan Employment Precinct.
- Retail Strategy.
- Industrial Strategy.
- Sustainable Environment Strategy.
- Social Infrastructure Plan.
- West Moorabool Heritage Strategy.

Planning scheme policy and amendments implemented during the period included:

#### Approved

Amendment C53 Gordon Structure Plan.

#### Adopted by Council and submitted to the Planning Minister for Approval

Amendment C51 Bacchus Marsh Activity Centre Structure Plan.

Amendment C62 Underbank Urban Release Area.

Amendment C6 Part 3 Bacchus Marsh Heritage Study Incorporated Plan.

## Publically Exhibited and a Panel hearing was conducted

Amendment C58 Camerons Road Rural Living Area.

#### **Authorised**

Amendment C70 Anomalies amendment.

Amendment C71 Bulky Goods at Bacchus Marsh.

Amendment C73 Land Subject to Inundation Overlay – Werribee River and Little River Catchments.

#### **ENVIRONMENT**

The following weed and rabbit control programs were held during the period:

- Gorse, Serrated Tussock and Rabbit control activity on 66% of Council managed roads
- Gorse, Serrated Tussock, Blackberry and Boxthorn control activity on 170ha of Council managed reserves
- Rabbit warren destruction, rabbit baiting and fumigation over 200ha on six Council managed reserves

#### **Community Infrastructure Planning**

- Developed a register of all the Shire's community facilities and mapped them on Council's Geographic Information System (GIS).
- Established an internal working group to put community services at the heart of infrastructure planning.
- Assessed the availability and suitability of community facilities across the Shire
- Developed a framework for prioritising community infrastructure projects and attracting external development funding.

## STATUTORY PLANNING & COMMUNITY SAFETY

## Domestic Wastewater Management Plan (DWMP).

Moorabool Shire Council became one of the first Local Government areas in regional Victoria to adopt a Domestic Wastewater Management Plan (DWMP). The Plan identifies domestic wastewater management issues and guides its management. The Plan indentifies and prioritises districts in most need of improved domestic wastewater management practices. The DWMP provides technical guidance and a community education strategy and a framework for the regulation of domestic wastewater management system performance. The plan has enabled the Water Authorities to consider planning applications for construction on land less than 40 hectares.

#### KEY ACHIEVEMENTS: INFRASTRUCTURE

#### **POLICY & STRATEGY DEVELOPMENT**

During 2014/15 a number of policy documents were reviewed or developed to meet current needs. A copy of these policies and strategies can be found on the website.

#### Waste Management & Resource Recovery Policy and Strategy

Council's Waste Management & Resource Recovery Policy and Strategy reviewed options and set directions for future management of waste by Council over the next 5-10 years. In particular, the strategy considers growth within the Shire and actions that will be taken to improve waste management outcomes.

Following a review of the existing document, benchmarking of waste management standards, and a public exhibition period,

the updated policy and strategy were formally adopted by Council in September 2014. Officers are now working through the implementation of the recommendations within the strategy.

#### Sealing of Unsealed Roads Policy

Council is responsible for the management of over 560km of unsealed roads throughout the Shire and regularly receives requests to upgrade roads to a sealed surface. The Sealing of Unsealed Roads Policy seeks to ensure that requests are dealt with in a consistent manner, sets the criteria and guides Council in decision making in relation to sealing of unsealed road requests.

Following a review of Council's existing policy, the updated document was formally adopted by Council in May 2015.

#### **Street & Public Place Lighting Policy**

Part of Council's obligation to provide a safe environment for its community includes the provision of surroundings that are conducive to the safe and effective movements of vehicle and pedestrian traffic at night and the discouragement of illegal and anti-social acts.

Council's Street & Public Place Lighting Policy ensures clear guidelines and principles are established for the provision of street and public place lighting within the Shire. The policy also provides guidance in relation to the standard and type of lighting to be provided within new developments. The policy was formally adopted by Council in June 2015.

#### ASSET MANAGEMENT

One of Council's core responsibilities is the management of its assets including roads, footpaths, buildings and facilities. Sound asset management requires informed decisions about which assets are needed, in what condition, where, and in what numbers. Asset planning is made with careful consideration of the needs and costs of maintaining and operating the assets over their life cycle, including maintenance, operation, renewal, upgrade, replacement or disposal. Council manages physical assets on behalf of the community with a total value of approximately \$538 million and has made the following program.

#### Asset Management Plans (parts C, D and E)

Asset Management Plans outline how community assets should be managed from a strategic, tactical and operational perspective. The plans are divided into separate documents based on assets groups.

Part A (General Information) and Part B (Road & Transport Assets) were previously endorsed by Council, with Parts C (Buildings & Structures), D (Drainage) and E (Recreation & Open Space) adopted in December 2014.

#### Asset Data Collection

Asset data collection is the process of collecting, recording and validating physical data relating to the assets managed by Council. This data is then utilised to produce inventories to inform future management of those assets.

During 2014/15 extensive work was undertaken to gather and record data on the following:

• Underground Drainage

Data was collected on Council's underground drainage network in urban areas, comprising of 189 kilometres of pipe and almost 6,600 pits and endwalls. This data will inform future management of the network.

• Street and Reserve Trees

An inventory and assessment of the condition of almost 17,000 trees within Council's urban streets and parks was undertaken. This data will assist in the identification and prioritisation of maintenance and/or replacement works required into the future and will help inform and direct future policies and strategies.

#### **GORDON INFRASTRUCTURE STUDY**

The Gordon Infrastructure Study was developed to provide a strategy for future road, drainage and footpath networks required in the township due to anticipated growth from recent sewering and development of a township Structure Plan. The Study provides a plan for the implementation of infrastructure, specifically the road, footpath and drainage networks.

It is proposed to use the study as a tool to implement infrastructure upgrades and for strategic planning purposes. Following a community consultation process and a public exhibition period, the study was adopted by Council in June 2015 and a copy is available on Council's website.

#### HALLETTS WAY EXTENSIONS

A significant amount of engineering work has been undertaken during 2014/15 to progress the extension of Halletts Way at both the north and south ends. The projects will complete a western link road for Bacchus Marsh to help alleviate traffic congestion in the town.



#### Halletts Way Northern Extension

The scope of this project includes the extension of Halletts Way from the existing road termination at Ramsay Crescent through to Links Road in Darley. Following a lengthy process to align key stakeholders and funding contributions, the project was tendered in early 2015 and a contractor engaged. Works are currently being undertaken on the ground and are progressing as scheduled. It is anticipated that the road will be opened to traffic by November 2015.

#### Halletts Way Southern Extension

The scope of this project includes undertaking road and bridge design of Halletts Way from the existing road termination south of Main Street, over Werribee River and through to the West Maddingley Estate. The complex project involves design of civil engineering components, flood and drainage, street lighting, bridge and structural engineering and procurement of all statutory and authority approvals for the project. The detailed design commenced in January 2015 and will be ready for construction tenders in October.

## **GRANTS SUMMARY**

Ward	Grant Summary 2014/15	Status		
Shire Wide	Department of Justice – Natural Disaster Resilience Grants Scheme 2013/14           Central MEMEG Regional Relief Centre Model           Shire Wide         \$100,000 grant for a 5 Council partnership of the Macedon Ranges, Mitchell, Hepburn, Mt Alexander and Moorabool shires to develop a regional approach to managing Relief and Recovery Centres (\$50,000 from the DoJ and \$50,000 In-Kind from the Council partnership).			
Shire Wide	Regional Development Victoria - Putting Locals First program- Local Strategic and Project Planning 2011-15         Moorabool 2041– Small Town and Settlement Clusters Strategy         Applications submitted for a \$50,000 contribution in addition to the \$70,000 allocated by Council to develop this strategy for improved strategic planning across the entire Shire.	Unsuccessful		
Shire Wide	VicRoads and TAC Saferoads initiative - Countermeasure package 2014-2015 Saferoads Local Government Roadside Initiative. Council has sought \$40,000 (dollar for dollar) for the development and implementation of this initiative to identify and treat roadside hazards to improve safety at high risk sites on local rural roads.	Successful		
East Moorabool	East Moorabool Beast Moorabool			
East Moorabool	East Moorabool Regional Development Victoria - Putting Locals First program - 2011-15 Darley Early Years Hub Expression of interest submitted for \$250,000 in addition to a Council total contribution of \$2.85 million and \$1.6 million from DEECD			
Shire Wide	Regional Development Victoria - Putting Locals First program - 2011-15 Moorabool Halls Development Project: Expression of interest submitted for \$180,176 from the State Government, in addition to a Council total contribution of \$123,000 for Balliang (\$8,000), Mt Wallace (\$20,000), Ballan Mechanics Institute (\$30,000), Gordon (\$25,000), Lal Lal (\$25,000) and Mt Egerton (\$15,000). RDV responded advising a grant of \$70,000 (ex GST) was approved Note: Notified 01/05/2015 that the second part "Moorabool Halls Development -Strengthening Community Spaces - Stage 2" was not successful.	Successful		
East Moorabool	Regional Development Victoria - Putting Locals First program - 2011-15 Bacchus Marsh Hall Supper Room Upgrade			
East Moorabool	Regional Development Victoria - Putting Locals First program - 2011-15 Avenue of Honour Feasibility Study (Bacchus Marsh Avenue of Honour Heritage			
Regional Development Victoria - Putting Locals First program - 2011-15Darley Neighbourhood House Walking Trail project(linking Darley Community facilitates)Expression of interest submitted for \$62,126 in addition to \$25,000 from the Darley NeighbourhoodHouse, and \$8,000 from Council (\$5,000 in kind & \$3,000 cash)		Unsuccessful		
Shire Wide Regional Development Victoria - Putting Locals First program - 2011-15 Greening Our Streets Strategy Expression of interest submitted for \$70,000 in addition to a Council total contribution of \$35,000		Unsuccessful		

Ward	Grant Summary 2014/15	Status
Shire Wide	Regional Development Victoria - Putting Locals First Program - 2011-15 <u>Regional Road Making Materials Study</u> Expression of interest submitted for \$100,000 in addition to a Council total contribution of \$10,000 and	Unsuccessful
	\$40,000 from other Councils in the region	
	Country Fire Authority – Fire Access Road Subsidy Scheme 2014-15 Tank for the Balliang East Bore	
Shire Wide	Funding sought to install a tank at the Balliang East Bore to provide a strategic water supply and reduce refilling time for tankers.	Unsuccessful
	Sport and Recreation Victoria - Community Facility Funding Program. Gordon Public Park Tennis Court Reconstruction.	
Woodlands	Application made for a \$61,750 contribution from the Sport and Recreation Victoria Community Funding Program towards this \$140,000 project.	Successful
Shire Wide	Department of Small Business Victoria – Support Small Business Day 2014 Moorabool "Support Small Business - In The Bag" Project	Successful
Suite wide	Application made for \$5,000 to support this project aimed at raising awareness of local small business, and help them better connect with customers.	Successiui
Central	Department of Transport, Planning & Local Infrastructure (DTPLI) - Transport Investing in Regions	
and East Moorabool	Moorabool Hike and Bike Strategy Projects. Application made for \$40,000 in addition to Council's contribution of \$40,000 to deliver projects selected from the Hike and Bike Strategy, which are on the primary network and are in Bacchus Marsh or Ballan.	Successful
Shire Wide	Department of Health - Victorian Seniors Festival 2014 Victorian Seniors Festival Celebrations.	Successful
	Council has secured funding of \$2,200 (+GST) for expenditure on festival activities for the shire.	
	Dept. of Infrastructure and Regional Development (DIRD) – Bridges Renewal Program - Round 1, 2014-15 Halletts Way, Bacchus Marsh Western Route - Bridge Construction	
East Moorabool	Application made for funding for the proposed Halletts Way bridge over Werribee River on the west side of Bacchus Marsh. DIRD to contribute \$321,000 (2014-15) \$1,855,780 (2015-16), with an equivalent Council contribution of \$321,000 (2014-15) \$1,855,780 (2015-16).	Successful
	TAC - Local Government Grants Program for Small Scale Infrastructure Halletts Way Shared Path Construction	
East Moorabool	Application made for funding for \$66,000 to construct a shared path on Halletts Way between Holts Lane and Grey Street.	Unsuccessful
Central	VicRoads - AusLink Black Spot Program 2015/2016 Bacchus Marsh-Balliang and Glenmore Roads Intersection in Rowsley	Pending
	Funding of \$1,234,080 sought for this road safety improvement project.	Ĵ
Woodlasd	VicRoads - AusLink Black Spot Program 2015/2016 Bradys Lane, Greendale	Douding
Woodlands	Funding of \$290,000 sought for this road safety improvement project.	Pending
West	VicRoads - AusLink Black Spot Program 2015/2016 Clarendon Blue Bridge Road, Clarendon	
Moorabool	Funding of \$220,000 sought for this road safety improvement project.	Pending

Ward	Grant Summary 2014/15	Status		
East Moorabool	bool VicRoads - AusLink Black Spot Program 2015/2016 Lerderderg Gorge Road, Darley Funding of \$385,000 sought for this road safety improvement project.			
East Moorabool	VicRoads - AusLink Black Spot Program 2015/2016 Nerowie Road, Parwan Funding of \$248,000 sought for this road safety improvement project.			
East Moorabool	DTPLI - Local Facilities for Local Clubs Program 2014/15 Masons Lane Athletics Development Project Expression of interest submitted for \$20,000 in addition to a Council contribution of \$10,000 and \$11,000 from the Bacchus Marsh Little Athletics Club. DTPLI responded advising a grant of \$21,000 was approved	Successful		
West Moorabool	DTPLI - Local Facilities for Local Clubs Program 2014/15 Elaine Recreation Reserve Multipurpose Court Development Expression of interest submitted for \$21,000 in addition to a Council contribution of \$10,000 and \$11,000 from the Community.	Unsuccessful		
Shire Wide	Ministry for Youth Affairs - Shape it!" Grants Scheme			
Shire Wide	Shire Wide       Regional and Rural Development - 2015 Regional Victoria Living Expo         Preparation for Moorabool's Participation in 2015         A \$10,000 participation grant provided to support Moorabool's preparation for the 2015 Regional Victoria Living Expo, held at the Melbourne Convention and Exhibition Centre in May 2015.			
Central	<b>DELWP - Office of Living Victoria - Living Local Fund</b> <b>Ballan Local Whole of Water Cycle Management Plan</b> Expression of interest submitted, with the support of Central Highland Water, for \$250,000 to develop a water cycle management plan to support planning for future growth in Ballan. 29/01/15 - Notified by DELWP that this grants program is currently on hold until further direction from the State Government.	Grant Program Abandoned		
East Moorabool East M		Grant Program Abandoned		
Central       Ministry for Youth Affairs - National Youth Week 2015 Grants Program         Moorabool AFL Youth Clinic Project         A grant of \$2,000 (ex GST) has been obtained to support this project.		Successful		
Shire Wide	Shire Wide Country Fire Authority – Fire Access Road Subsidy Scheme Tank for the Balliang East Bore Funding sought to install a tank at the Balliang East Bore to provide a strategic water supply and reduce refilling time for tankers.			
Shire Wide Country Fire Authority – Fire Access Road Subsidy Scheme Upgrade of Skinners Road Blackwood Funding sought to construct Skinners Road to provide a fire access track for emergency service vehicles.		Pending		

Grant Application Summary for 2013/14 (includes 1 grant carried forward from 12/13)					
Month	New	Successful	Unsuccessful	Pending	
July	3	2	0	2	
Aug	12	3	1	10	
Sep	9	1	0	18	
Oct	2	6	1	13	
Nov	0	0	0	13	
Dec	1	0	0	14	
Jan	1	0	2	13	
Feb	0	0	0	13	
March	1	2	0	12	
April	0	1	1	10	
May	0	0	3	8	
June	2	0	1	10	
Totals	31	15	9	-	



# **PART TWO** The Year in Review

## MAYOR'S MESSAGE

Welcome to the 2014/15 Annual Report on the activities of the Moorabool Shire Council.

This is the third year of the Council Plan 2013 – 2017 and I pass on my appreciation to my fellow councillors and the officers who continue to work well together to provide the best possible services and projects for our growing and diverse communities.

Moorabool has not had the level of investment in infrastructure required for many decades which gives me even greater impetus to lobby the state and federal governments for increasing investment in our strategic projects.

We continue to push both levels of government to reinstate funding for the package of traffic works for Bacchus Marsh previously promised for \$38 million. This includes the vital Hallets Way ramps to the western freeway valued at \$12 million.

Thank you to the previous state government for providing a grant of \$1.6 million for the Darley Early Years Hub and the federal government for a \$2.17 million grant for the Hallets Way south bridge which will enable both projects to proceed in the 2015/16 year and address community needs.

A working group comprising Council, water authorities and the state government has been active in finding a sewerage solution for Blackwood. This builds on the completion of our highly regarded waste water management plan.

I have been particularly pleased with our improved levels of consultation and interaction with our communities in the past 12 months. Councillors and officers have spent numerous hours in the evenings meeting with urban and rural communities across our Shire in a bid to set out a vision for what our great Shire will look like in 2041.

The Council has been focused on building financial sustainability over the past 5 years. Whilst the Council appreciates that continual increases in rates and charges is not a sustainable path to meet the ever increasing operating and capital budgets, decreasing assistance from government is exacerbating problems. The reduction of the Federal Assistance Grants of \$5 million over ten years and the proposed introduction of rate capping that may result in pegging too close to CPI will result in Council having to review its levels of services to the community. Thus placing greater pressure on operating costs and deferring key community projects such as roads, sports pavilions and open spaces.

I am sure you will enjoy reading the 2014/15 Annual Report.

CR PAUL TATCHELL Mayor

## **CEO'S MESSAGE**

This Annual Report sets out the challenges and our performance as we continue on our Moorabool 2041 journey. The following pages set out Moorabool Shire Council's performance on the 2013-2017 Council Report (Revised 2014)(year 3).

The highlights that stand out are on page 20, and will make a significant contribution to our community.

Our performance against the Council Plan actions was not as good as I had hoped. Only 42% of actions were completed by 30 June with the balance due to be completed in the first quarter of 2015/16. A very large number of strategic documents produced to underpin our 2041 Urban and Rural projects were held back to enable more fulsome community consultation.

The financial statements show a continued improvement in Council's financial position and the auditor and Chair of the Audit committee have praised staff in the process of preparing the statements and the supporting systems.

The statements are broken into the Income Statement, Balance Sheet, Cash Flow and Capital works. I have made a few comments on the Income and Capital statements.

Income statement - this shows a significant improvement in the surplus year on year. Some caution is needed here as we received a large grant in advance and it does not mean we have surplus funds available for use. In fact, the surplus of \$7.6 million could be reduced by capital grants of \$4.9 million and developer contributions of \$4.8 million. This produces an underlying deficit of (\$2.1 million).

Capital Works - \$9.1 million of works were completed to 30 June. This represents a completion rate of 85% and a saving of \$470,000 or 4% on the program. Previous year completion rates have been greater than 90%. Further to this, \$5.2 million of works will be carried forward and include large projects such as Halletts Way extension, Darley Early Learning Hub and Sports Pavilion, and the Moon Reserve Toilets. All have progressed to detailed design stage and will commence in the next few months.

In Summary, the financial result to 30 June 2015 was positive however we still have a lot to do to find alternative revenues sources, drive down operating costs via our Business Excellence program and consult the community about the levels of services we deliver into the future under a rate capping scenario.

ROB CROXFORD CEO



## YEAR HIGHLIGHTS

#### JULY

#### EARLY YEARS PLAN DEVELOPED

Moorabool Shire Council asked for community input into a new Municipal Early Years Plan (MEYP) for the period 2014-2017.

The Early Years Plan was designed to create a future vision and strategic direction for the municipality. The Plan identified key priorities and actions for the development, enhancement, co-ordination and planning of early years services for children aged birth-12 years for the next four years.

According to the World Health Organisation (WHO), early childhood is the most important phase for overall development throughout the lifespan.

The MEYP engaged the local community to agree to work towards improving outcomes for local children and families. In order to ensure the plan reflected the needs and priorities of the whole Shire, feedback was sought from residents and interested parties.

#### FUNDING PARTNERSHIP FOR DISASTER RESILIENCE

A \$50,000 grant from the Australian Government was awarded to a consortium of five central Victorian councils, including Moorabool, to develop a regional approach to helping communities recover from natural disasters.

Moorabool Shire Council, Macedon Ranges Shire Council, Mitchell Shire Council, Mount Alexander Shire Council and Hepburn Shire Council used the funds to develop shared emergency relief, recovery guidelines and training for staff across their municipalities.

These councils had previously worked together as the Central Victorian Municipal Emergency Management Enhancement Group for three years to share emergency management resources, experience and skills.

The \$100,000 project included a commitment of funds and in kind support from each council and \$10,000 from the Victorian Department of Human Services.

The Natural Disaster Resilience grant saw the group develop a regional approach to managing Relief and Recovery Centres – places where residents can go for immediate and longer-term assistance both during and after an emergency.

#### ECONOMIC DEVELOPMENT STRATEGY

Council developed a draft Economic Development Strategy and asked the community have its say by completing a survey about planning for Moorabool's economic future. Council consulted a wide range of industry sectors such as agriculture, retail, health services and construction.

#### AUGUST

#### SHIRE WELCOMES BACCHUS MARSH TRAFFIC IMPROVEMENT PACKAGE START ANNOUNCEMENT

Moorabool Mayor Cr Paul Tatchell welcomed the State Government's announcement of a start date for the long awaited Bacchus Marsh Traffic Improvement Project. Member for Western Victoria Region, Simon Ramsay informed the community that the revised package originally announced by the Roads Minister Terry Mulder in March, was finally due to commence.

The Package of Works includes:

- East-facing entry and exit ramps on the Western Freeway at Halletts Way;
- A new shared user path bridge for pedestrians and cyclists alongside Halletts Ways over the Western Freeway;
- A major upgrade of Woolpack Road, including widening, road safety improvements and an Intelligent Transport System (ITS) at the Bacchus Marsh Road/Woolpack Road intersection; and
- Safety improvements on Hopetoun Park Road and exit ramp from the Western Freeway to Bacchus Marsh Road.

#### LEADERSHIP PROGRAM GATHERS COMMUNITY INTEREST

In what was a first for Moorabool Shire Council, a Community Leadership Program was launched and made available to Moorabool Shire residents. Supported by the Central Highlands Primary Care and Partnership and the Ballan and District Community Bank Branch of Bendigo Bank, the program was delivered with Leading Teams - one of Australia's most influential leadership development organisations who have worked with a number of AFL clubs and large corporations.

The aims of the program included growing leadership skills and knowledge, growing connections in the community, and providing the opportunity for participants to apply their skills by taking part in a small community projects identified, developed and run with a small group of other participants.

The Community Leadership Program was open to all residents over 18 years at no cost to participants. The program attracted a range of age groups to the program as well as individuals who had different levels of involvement in their community.

#### **GOVERNOR ENJOYS MOORABOOL VISIT**



The Governor of Victoria, The Honourable Alex Chernov AC QC, and Mrs Elizabeth Chernov saw the sites of Moorabool in August on an official visit that included going to schools and organisations throughout the Shire.

On the official itinerary was a visit to Ballan and District Health and Care, Ballan Primary School, Ballan Senior Citizens Centre, Tripod Farmers, Bacchus Marsh Secondary College and Bacchus Marsh Historical Society. The Governor and Mrs Chernov met with the participants of programs such as the Moorabool Shire Council-run Active8, which is run through the Bacchus Marsh Secondary College and Moorabool Youth Action Group, run through Council's youth department.

#### **SEPTEMBER**

#### WALKING TRAILS OPENED

Restored walking trails in Moorabool were opened for the public to enjoy following the official opening of the Lerderderg River walking trail in September.

Council completed the last of its flood recovery projects following the significant rain events three years ago, with the Lerderderg river walking trail the final project.

The total flood recovery program at Moorabool was \$21.7-million, funded through the State Government's Natural Disaster Relief Funding.

Immediately following the rain events, the focus was on restoring critical infrastructure such as roads and bridges which provide access to properties. The last of the projects was restoration works to the tracks and trails network along the Lerderderg and Werribee Rivers. In total, the works involved the restoration of 4.8km of walking trails including:

- Werribee River walking trail restoration in Bacchus Marsh (west of Grant Street bridge)
- Lerderderg River walking trail restoration in Bacchus Marsh (from Robertsons Road to Holts Lane)
- Caledonian Park, Ballan along the Werribee River (various locations).

#### **HELPING OUT NEIGHBOURING SHIRES**

In a great display of helping out your neighbours, two Moorabool Shire Council staff members helped out Hepburn Shire Council by working at Hepburn temporarily in September. 2014

The job sharing arrangement was put in place for three months to help cover a resignation in the Environmental Health Unit at Hepburn.

Moorabool's CEO Rob Croxford responded to Hepburn's call for assistance, and was able to provide them access to two of Moorabool's Environmental Health Officers a couple of days a week to cover a void at Hepburn. Hepburn Shire Council funded the days the Moorabool officers worked in their Shire.

#### OCTOBER

#### **MOORABOOL 2041 WENT TO THE PEOPLE**

Council kicked off an intensive period of consultation on its Moorabool 2041 project in October. Projections show that by 2041, the Bacchus Marsh district will be home to 37,000 people. With an extra 17,000 new residents to be accommodated, Council have asked the community for input and ideas on how this area should accommodate that growth.

Between October and December, the community had the opportunity to share their ideas and aspirations for managing growth through the Talking 2041 community engagement process.

From November 2014 and into 2015, community members participated in workshops throughout the Shire to examine the issues around growth in more detail.

The community input from Talking 2041 will inform the Urban Growth Strategy for Bacchus Marsh, Maddingley, Darley, Bences Road, Hopetoun Park, Long Forest and Parwan. The Urban Growth Strategy will form part of Moorabool Shire Council's Moorabool 2041 strategy.

#### **CR TATCHELL RE-ELECTED MAYOR**

Central ward councillor Paul Tatchell was re-elected Mayor of Moorabool Shire Council in October.

Cr John Spain was re-appointed Deputy Mayor.

Cr Tatchell said at the time he looked forward to continuing to represent Council and the community via the leadership position of Mayor.

#### **NOVEMBER**

## INCREASED SUPPORT FOR LOCAL MAJOR EVENTS

Moorabool Shire Council announced a direct investment of more than \$112,000 over the next three financial years to support local tourism events.

The triennial funding was distributed over two grant programs, Existing Major Tourism Event and New Tourism Event categories.

During November, one event in Ballan (The Ballan Autumn Festival) and three in Bacchus Mash (Strawberries and Cherries Weekend, David Calleja Memorial Car Show and the Bacchus Marsh Harvest Festival) shared in \$17,500 for the 2014/15 financial year to fully expend the Major Tourism Events grant category.

#### DECEMBER

#### **BARRYS REEF SIREN TESTING COMPLETE**

Barrys Reef Community Alert Siren was available for the 2014/15 summer period, after testing was completed in December by Blackwood CFA and Regional CFA officers.

The testing was done as a joint project between the CFA, Moorabool Shire Council and Emergency Management Victoria and was undertaken so people understood where they needed to go to get the next level of information when they hear a siren. This will enable people to make an informed decision on what to do if a fire occurred in the area.

#### JANUARY

## RECREATION IN A GROWING MUNICIPALITY

Council at the start of the 2015 calendar year, opened dialogue with the community regarding the future of recreation in Moorabool.

Council, has invested approximately \$11.5 million into the ongoing management, maintenance and capital development of recreation and leisure infrastructure over the past five years. This does not include community grants for sporting clubs.

The investment saw the development of courts (netball and tennis), sportsgrounds including new facilities, refurbishments, formalisation of existing facilities, supporting infrastructure development and irrigation projects, pavilion developments, sports lighting developments, water management initiatives, major renovations to the indoor sports stadium at the Darley Hub, investment into plant, equipment and infrastructure of the outdoor pools and Bacchus Marsh Leisure Centre.

This was in addition to general maintenance of recreation assets.

The community was to provide feedback on the Recreation and Leisure Strategy.

#### **FEBRUARY**

#### **MAYOR AVAILABLE FOR WALK-UPS**

Mayor Cr Paul Tatchell increased his accessibility to the community by commencing twice-monthly consultations with the community on an informal, no-appointment-necessary basis.

Cr Tatchell was already available by phone, email and on social media, but started the, in person, consultations at Lerderderg Library, in Bacchus Marsh for residents who wanted to express their concerns personally, informally and in private.

#### **RECOGNISING INDIGENOUS PEOPLE**

Moorabool Shire Council has formally recognised indigenous people and culture via adopting a **Statement of Commitment to Indigenous people policy** on 4 February.

The policy provides guidance to Council and prescribes measures to formally acknowledge local past and present indigenous people and culture in three main ways.

- A statement of acknowledgement of the traditional owners at the commencement of council arranged public meetings and events;
- Extending the current practice of flying of the Aboriginal flag on special occasions to fly on a permanent basis. The Aboriginal flag will fly alongside the Australian, Victorian and Moorabool flags at the Shire Council office in Darley and the Australian, and Victorian flags at the Ballan Shire council office; and
- A commitment to conduct council activities consistent to the new policy to preserve and promote aboriginal people and culture and encourage inclusion and recognition.

#### MARCH

#### **CEO REAPPOINTED**

CEO Rob Croxford's contract was renewed for a further five years at a Council meeting in March.

The decision to extend the contract was passed and Mr Croxford said it was a privilege to continue serving the community as CEO for a further five years and greatly appreciated the confidence Council showed in him.

#### FACEBOOK AND TWITTER LAUNCHED

Council launched its corporate Facebook and Twitter accounts and an Early Years Facebook page in March.

Mayor Cr Paul Tatchell was excited by the opportunity to communicate with residents through this medium.

#### APRIL

#### SOD TURNS ON HALLETTS WAY NORTH



Work began on the northern extension of Halletts Way in April, to create a road and shared pathway link in Darley between Ramsay Crescent and Links Road. The project is a joint project between council and developers, with a contribution from Melbourne Water.

The project, when combined with the other three sections of the Bacchus Marsh Western Link Road, will be one of the largest infrastructure projects ever undertaken by Moorabool Shire Council.

Once all sections are completed, it will link Darley with the Western Freeway and the new estates in West Maddingley.

#### YOUTH WEEK CELEBRATIONS A HIT

April was a time of celebration and a time to get involved for all the youth of Moorabool. Council's Youth department held a jam-packed Youth Week that included a youth art competition and exhibition, an all-abilities youth football clinic, a youth forum, a workshop and skate competition and youth awards.

All events were well attended and have set the benchmark for fantastic youth weeks in the future.



#### MAY

#### NEW CITIZENS HOME IN MOORABOOL

On May 25, eight Moorabool residents received official Australian citizenship at Ballan's Council Chambers.

The new citizens travelled from countries across the globe including South Africa, Thailand, Vietnam, New Zealand and India to officially make Australia their new home.

#### HALLETTS WAY SOUTHERN EXTENSION CLOSER

Council came a step closer to completing the southern section of the Halletts Way project, with money allocated in the 2015/16 Budget for the project.

With design work about 80 per cent complete in May, Council was looking at tendering the project in spring 2015.

Infrastructure General Manager Phil Jeffrey said the money allocated in the draft Council Budget would be added to funds from developer contributions, a \$2.18 million Federal Government grant and money already secured from a State Government grant. This totals a \$4.5 million spend on the southern extension in 2015/2016. To complete the project, further funds will be allocated in Council's 2016/2017 Budget. Once completed, the southern extension of Halletts Way will help ease congestion for Bacchus Marsh motorists and ultimately create a western link road in Bacchus Marsh from Griffith Street to Links Road.

#### JUNE

## RACECOURSE RESERVE FEEDBACK SOUGHT

At a Council meeting in June, Council endorsed the draft Bacchus Marsh Racecourse Recreation Reserve (BMRRR) Site Masterplan and Active Sports Precinct Masterplan, and voted to put the plans out for community consultation.

The plans were developed following a needs analysis that showed demand for active open space across the municipality surpassed supply when taking future population growth into account.

The BMRRR Master Plan and the Active Sports Precinct design make provision for a multipurpose oval including two soccer pitches and a cricket field, designated soccer pitches, Australian Rules oval, a community oval, pavilions, car parking, change facilities, lighting, walking trails and passive recreation facilities amongst other things.

## DESCRIPTION OF OPERATIONS

Moorabool Shire Council is responsible for a broad range of community services including family and children's services, open space, youth facilities, and aged and disability services. Council manages existing infrastructure and has developed plans for infrastructure and projects throughout the Shire, and deals in matters concerning business development, tourism and strategic planning. Council's vision, mission and strategies to further improve services and facilities are described in our Council Plan 2013-2017 (Revised 2014).

The delivery of services, facilities and advocacy to achieve the Strategic Objectives is measured by a set of service performance indicators. Council also has a wide range of responsibilities under the Victorian and Australian legislations.

#### **ECONOMIC FACTORS**

Council received an early payment of its 2015/16 Grants Commission allocation in June of the 2014/15 financial year. This resulted in an increase in the 'Total Comprehensive Result' and 'Cash and cash equivalents at the end of the financial year' by \$2.868 million.

#### **MAJOR CAPITAL WORKS**

The 2014/15 Capital Improvement Program (CIP) included \$12.8 million of improvements to Council's infrastructure throughout the municipality.

Under the CIP, the Sealed Roads Program included the rehabilitation of road pavements and seals to maintain the condition of the overall network. Improvements included rehabilitation of existing pavement, drainage upgrades, safety improvements and resurfacing. A budget of \$9.47 million provided for 5.7km of road reconstruction and 46km of resurfacing which improved the condition and safety for road users.

The Unsealed Roads Program included rehabilitation of Council's gravel roads and shoulders, the placement of gravel, improvements to drainage, installation of culverts and tree trimming. Of the total unsealed road network of 560km, the 2014/15 program saw 22km of gravel road resheeting and 16km of unsealed shoulder resheeting works. These works have contributed to improvement of the condition and safety for road users.

This means Council provided some form of treatment to a total of 90km (6.3%) of Moorabool Shire Council's 1440km long road network this financial year.

Council delivered an extensive pathways program, kerb and channel network upgrades and a range of improvements and upgrades to community land and buildings. The completion of these projects provided many benefits to the community including better functionality, improvements to health and safety and a greater opportunity to use recreational facilities.

A range of improvements and upgrades also occurred to community land and buildings, including an expansion of the Masons Lane Redevelopment Project that comprised of the installation of an irrigation system, associated water storage and an expansion of the Eastern Pavilion. Maddingley Park also received improvements including the removal of the hedge adjacent to Station Street, and an additional water tank to increase water storage and the installation of a fitness circuit. The completion of these projects provided many benefits to the community including better functionality, improvements to health and safety and a greater opportunity to use recreational facilities.

Details of all major works completed can be found in the Appendix of this report.

#### **MAJOR CHANGES**

In 2014/15 reporting year, Council decided to reduce the number of General Managers in the organisation from 4 to 3. As a result, the Corporate Services Directorate was disbanded and the responsibilities of the Directorate were reallocated across the other Directorates. On March 30 2015, the following new reporting arrangements were put into operation;

- The Finance department became the responsibility of the Infrastructure Directorate.
- Customer/Business Services and Information Technology Units became the responsibility of the Growth and Development Directorate.
- The People and Performance Unit became the responsibility of the Community Services Directorate and;
- Business Excellence, service reviews and Governance Issues became the responsibility of the Chief Executive Officer's Unit.

As part of the restructure, the Finance Manager assumed the role of Chief Financial Officer.

#### **MAJOR ACHIEVEMENTS**

Several projects in the past year that stand out include:

- Establishment of the Youth Action Group and Charter
- Completion of the Early Years Plan.
- Commencement of integrated strategies for economic development, retailing, industry and employment.
- Further refinement of asset management plans and data that will target investment and capital priorities.
- Completion of our \$21.7 million flood recovery program following the 2011/12 floods.
- Progression of our 2041 Urban and Rural strategies that will assist in setting with our communities the vision and key project required into the future.

## **PART THREE** Our Council

## **BUSINESS PROFILE**

Traditional economic drivers such as agriculture, timber, wool and beef production and mineral, stone and water extraction remain extremely important to Moorabool's economy.

Residential growth, construction, retail and service industries, light manufacturing and tourism are emerging factors of growth.

The Shire's growing population provides tremendous opportunities for business growth and investment. The key drivers of Moorabool's regional economy are:

An analysis of the jobs held by the resident population in Moorabool Shire in 2011 shows the three most popular industry sectors were:

- Construction (Output \$196.656m);
- Agriculture, Forestry and Fishing (Output \$131.541m);
- Health Care and Social Assistance (\$78.179m);
- Education and Training (\$67.714m).

The total output generated by businesses and organisations within Moorabool, is estimated at \$1,442.412m (REMPLAN 2014).

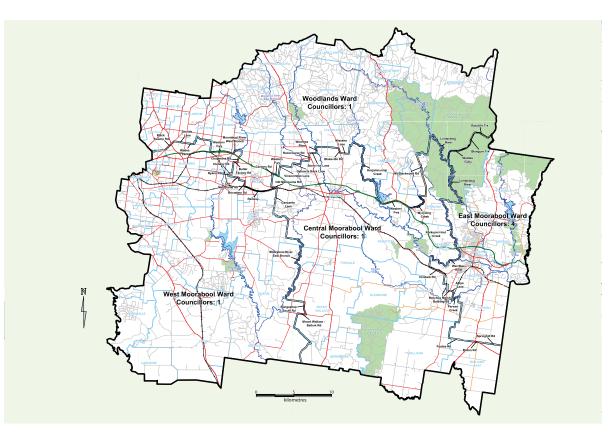
Between the last two Census periods the employment base of Moorabool Shire changed substantially. The most significant shifts in employment by industry sector included a lower share of employment in agriculture, forestry and fishing (-84 persons) manufacturing (-142 persons); and a higher proportion of jobs in construction (+396 persons), health care and social assistance (+251 persons), public administration and safety (+177 persons) and accommodation and food services (+166 persons). An analysis of the jobs held by the resident population in Moorabool Shire in 2011 showed the top ranking industry sectors were:

- Construction (1,639 people or 12.3%)
- Health care and social assistance (1,397 people or 10.5%)
- Retail (1,307 people or 9.8%)
- Manufacturing (1,248 people or 9.4%)
- Education and training (1,115 people or 8.4%)
- Transport, postal and warehousing (1,018 people or 7.6%)
- Public administration and safety (935 people or 7.0%)
- Accommodation and food services (682 people or 5.1%)
- Professional, scientific and technical services (674 people or 5.1%)
- Agriculture, forestry and fishing (580 people or 4.4%)

More industry and commercial developed is required to meet the rising populations' employment needs. The existing industrial estates, such as Ballan Industrial Estate and the Kennedy Place Industrial Estate in Bacchus Marsh are near capacity.

To meet this need, Council is developing a plan for economic development over the next 10 years and investigated the future demand and supply for industrial land.

Moorabool Shire is well positioned to capture new business opportunities from the digital economy with the early rollout of the National Broadband Network which delivers faster, more reliable broadband speeds than that available in metropolitan areas.



## COUNCILLORS

The current Moorabool Shire was established in 1994 following an Order of Parliament under the Victorian Local Government Act to amalgamate the shires

Moorabool Shire is divided into four council wards. East Moorabool is represented by four councillors; Central, Woodlands and West Moorabool are each represented by one councillor. They are elected by the community for a four-year term and are responsible for setting the overall strategic direction of Council and overseeing the performance of the organisation on behalf of the community.

Councillors attend Ordinary Meetings of Council on the first Wednesday of every month and make decisions on the items listed in the Council Meeting Agenda. Where required, they also attend Special Meetings of Council to make decisions on important issues in-between times.



CENTRAL MOORABOOL WARD Cr Paul Tatchell Mayor

Phone: 0407 108 025 Email: ptatchell@moorabool.vic.gov.au

Elected in October 2012.



EAST MOORABOOL WARD Cr John Spain DEPUTY MAYOR

Phone: 0408 434 792 Email: jspain@moorabool.vic.gov.au

Elected in October 2012.



EAST MOORABOOL WARD **Cr Tonia Dudzik** 

Phone 0407 014 489 Email: tdudzik@moorabool.vic.gov.au Elected in October 2012.



#### WOODLANDS WARD Cr Pat Toohey

Phone: 0439 009 677 or 5334 0648 Email: ptoohey@moorabool.vic.gov.au

Elected in November 2004, re-elected in November 2008 and October 2012, elected Mayor in December 2009 and in November 2012.



#### EAST MOORABOOL WARD **Cr Allan Comrie**

Phone: 0408 022 233 or 5367 6134

Email: acomrie@moorabool.vic.gov.au

Elected from 2002-2004. Re-elected in November 2008 and re-elected October 2012.



#### EAST MOORABOOL WARD Cr David Edwards

Phone: 0435 326 370 Email: dedwards@moorabool.vic.gov.au Elected in October 2012.

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#### WEST MOORABOOL WARD Cr Tom Sullivan

Phone: 0418 323 221 Email: tsullivan@moorabool.vic.gov.au

Elected in November 1996, re-elected from March 1999 to October 2012. Served as Mayor in 1998 and 1999.

# PART FOUR

Our People



## **ORGANISATIONAL STRUCTURE**

Council is the governing body that appoints a Chief Executive Officer (CEO). The CEO has responsibility for the day to day management of operations in accordance with the strategic directions of the Council Plan.

Three General Managers and the CEO form the Executive Group (EG) and lead the organisation. Details of the CEO and General Managers reporting directly to the CEO are set out below.

#### CHIEF EXECUTIVE OFFICER ROB CROXFORD

#### GENERAL MANAGER GROWTH & DEVELOPMENT SATWINDER SANDHU

Areas of responsibility: Statutory Planning & Community Safety Strategic & Sustainable Development Economic development & Marketing Emergency Management Customer & Business Services Information Technology

#### GENERAL MANAGER COMMUNITY SERVICES DANNY COLGAN

Areas of responsibility: Aged & Disability Community Development Youth & Recreation Development Early Years People & Performance

#### GENERAL MANAGER INFRASTRUCTURE PHIL JEFFREY

Areas of responsibility: Engineering Services Asset Management Operations Finance

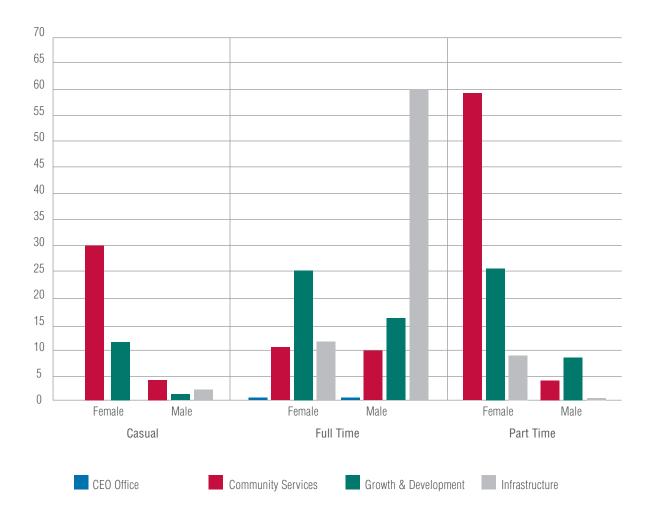
## **ORGANISATIONAL CHART**



## **COUNCIL STAFF**

A summary of the number of council staff by directorates, employment type and gender is set out below.

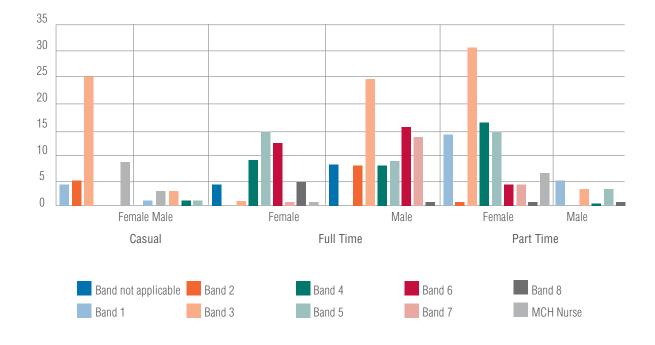
Employment Type	CEO Office	Community Services	Growth & Development	Infrastructure	Total
Casual		34	14	3	51
Female		30	12		42
Male		4	2	3	9
Full Time	2	21	42	72	137
Female	1	11	25	12	49
Male	1	10	17	60	88
Part Time		63	34	10	107
Female		59	26	9	94
Male		4	8	1	13
Total	2	118	90	85	295



## **COUNCIL STAFF**

Employment Type	Gender	Band N/A	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7		MCH Nurse	Total
Casual	Female		4	5	25						8	42
	Male		1	3	3	1	1					9
Casual Total			5	8	28	1	1				8	51
Full Time	Female	4			1	9	15	13	1	5	1	49
	Male	8		8	24	8	9	16	14	1		88
Full Time Total		12		8	25	17	24	29	15	6	1	137
Part Time	Female		14	1	31	17	15	4	4	1	7	94
	Male		5		3	1	3	1				13
Part Time Total			19	1	34	18	18	5	4	1	7	107
Total		12	24	17	87	36	43	34	19	7	16	295

A summary of the number of council staff categorised by employment classification and gender is set out below.



#### EQUAL EMPLOYMENT OPPORTUNITY PROGRAM

Moorabool Shire Council has implemented an equal employment opportunity program which is designated to eliminate discrimination and promote equal opportunity for women and persons in designated groups in relation to employment matters.

The objective of Moorabool Shire Council's Equal Employment Opportunity Program is to ensure there is no discrimination relating to the characteristics listed under the Equal Opportunity Act 2010 such as race, colour, sex, marital status, parenthood, physical or mental impairment, age, religious or political affiliation, gender identity and sexual orientation. Further objectives include ensuring the workplace is free from bullying and harassment.

The indicators that measure the effectiveness of the Program and the results for the year are:

- Indicator: Percentage of new employees receiving equal opportunity training with 6 months of commencement. Target: 100%. Result: 75%
- Indicator: Percentage of existing employees receiving refresher equal opportunity training at least every 2 years. Target: 100%. Result: 56%
- Indicator: Number of contact officers per number of council employees. Target: 1:50. Result: 1:50

So far, 6 staff have volunteered to take up the role of Equal Opportunity Contact Officer. The training is due in late 2015.

An online version of the equal employment opportunity program is being developed to facilitate staff unable to attend face-to-face sessions. This will ensure all staff members undergo either mode of training.

The actions taken to implement the Program over the past 12 months include the provision of Equal Opportunity Awareness sessions for new and existing employees and managers, to ensure they are fully aware of their responsibilities in maintaining a workplace free of bullying and harassment.

During 2014/2015 no complaints were made to Council's Equal Opportunity Officer.

#### **OTHER STAFF MATTERS**

#### **ENTERPRISE BARGAINING AGREEMENT**

In 2012, an Enterprise Bargaining Committee comprising management representatives, nominated workplace union delegates and union industrial officers was established to negotiate a new Enterprise Agreement for Council employees. As a result, a new Enterprise Agreement was successfully negotiated and approved by Fair Work Australia, with an operative date of 1 July 2013 for a period until 30 June 2017.

#### **PROFESSIONAL DEVELOPMENT**

Moorabool Shire Council offers study assistance for staff undertaking relevant undergraduate or postgraduate studies. In the past year, 6 staff were successful in obtaining this form of support to commence their studies in 2015 and 3 staff were provided continued support to pursue their studies that were previously approved. Council also provides a comprehensive corporate learning program that supports a broad range of staff development needs.

The Corporate Training Calendar is published annually to help staff choose their preferred training. Priorities align with Council's strategic plan as well as responding to identified needs determined through our service planning and individual performances processes. A variety of learning methodologies are used including e-learning, facilitated workshops and personal coaching.

Moorabool Shire Council recognises the importance of succession planning and is in the process of developing training programs for co-ordinators and team leaders to develop the next level of leadership within the organisation.

#### **PREVENTING VIOLENCE AGAINST WOMEN**

The Prevention of Violence Against Women works primarily through promoting gender equity and building respectful and safe relationships and breaking down stereotypes of women. This is a prevention approach consistent with Council's health and wellbeing planning approach.

Moorabool Shire Council recognises that employees sometimes face situations of violence or abuse in their personal life that may affect their attendance or performance at work. Therefore, the Council is committed to providing support to staff that experience family violence. An employee subject to family violence has access to five days per year of paid special leave for medical appointments, legal proceedings and other activities related to family violence.

An employee who supports a person experiencing family violence may take carer's leave to accompany them to court, to hospital, or to mind children.

Two staff have volunteered to take up the role as contact officers to help staff undergoing family violence and have received training to support them in this role.

#### **PROTECTED DISCLOSURE ACT 2013**

The Protected Disclosure Act 2012 commenced operation on 11 February 2013. The purpose of the Protected Disclosure Act is to encourage and facilitate the making of disclosures of improper conduct by public officers and public bodies.

The Act provides protection to whistleblowers who make disclosures in accordance with the Act, and establishes a system for the matters disclosed to be investigated and action to be taken.

#### **PROTECTED DISCLOSURE ACT 2012**

In accordance with the Protected Disclosure Act 2012, the following specific reporting requirements have been included in Moorabool Shire Council's Annual Report.

Disclosures made to the Council	0
Disclosures referred to Independent Broad-based Anti-corruption Commission (IBAC) for determination as to whether they are public interest disclosures	0
Disclosed matters referred to the Council by IBAC	0
Disclosed matters referred by Council to IBAC or the Ombudsman for investigation	0
Investigations of disclosed matters taken over by IBAC or the Ombudsman from Council	0
Disclosed matters that the Council has declined to investigate	0
Disclosed matters that were substantiated on investigation and the action taken on completion of the investigation	0
Recommendations of IBAC or the Ombudsman under the Act that relate to the Council	0

#### **RISK MANAGEMENT**

Council's Risk Strategy was completed in 2014 with a primary focus being the identification of Council's key operational risks along with confirming current controls or establishing those required. An external risk framework audit was completed a number of recommendations were made; an action plan has been developed to address these priorities. Work on Council's Health and Safety Management System is progressing with an emphasis on key areas including working in hot conditions and working during Code Red Periods. Over the next 12 months Council will focus on the following:

- Driver safety and accident reduction,
- Drugs and Alcohol in the work place,
- Continued work on safety when working on or near roads.

#### **HEALTH AND SAFETY**

The number of reported work place incidents has not varied greatly from the 2013/2014 period, WorkCover claims and lost time increased in 2014/2015. Council's WorkCover premium in 2014/15 decreased by 3% as a direct result of lower claims data in previous years.

Fifty percent of claims in this period resulted from manual handling. To address this Council ensured manual handling training was provided to employees in high risk areas. A crane was also purchased to assist in picking up dumped items such as dumped mattresses and other heavy objects with an aim of reducing the likelihood of future injuries.

#### **INSURANCE**

Overall the cost of individual insurance policies has reduced however there have been a greater number of motor vehicle claims which has increased motor vehicle insurance along with a marginal increase in cost of public liability insurance. Council's insurance portfolio is maintained to ensure that corporate risk exposures are minimised.

#### **BUSINESS EXCELLENCE**

Moorabool Shire Council is committed to delivering the best service possible to its community. In its fourth year our Business Excellence Program is embedded within Council both from an operational and a strategic perspective. Business Excellence encourages a culture of continuous improvement based upon nine principles:

- clear direction and mutually agreed plans;
- understanding what customers value;
- working on the system as well as in the system;
- engaging people's enthusiasm and resourcefulness;
- innovation and learning to influence the agility and responsiveness of the organisation;
- effective use of facts, data and knowledge;
- variation impacts predictability, profitability and performance;
- sustainable performance is determined by an organisation's ability to deliver value for all stakeholders in an ethically, socially and environmentally responsible manner; and
- leaders determine the culture and value system of the organisation through their decisions and behaviour

In addition to the Business Excellence principles, Council's staff members use the FISH principles every day at work:

- Choose Your Attitude;
- Be Present;
- · Make Their Day; and
- Have Fun

These principles are the basis of our interactions with our colleagues and our community. The Business Excellence philosophy also encourages the organisation to conduct an annual self-assessment to evaluate the state of the organisation measured in relation to the 9 Business Excellence principles.

To support Council's implementation of the business excellence strategy, three working groups have been formed, each one led by a General Manager. The focus of these are continuous Improvement, service review and planning and staff development.

# PART FIVE

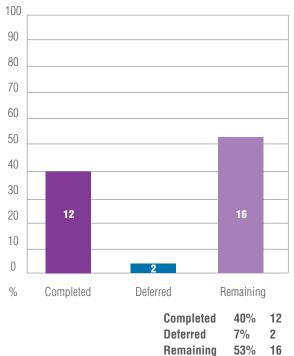
Our Performance

## **COUNCIL PLAN**



The Council Plan 2013-2017 (Revised 2014) includes Key Result Areas, strategic objectives and strategies for achieving these for the four-year period, strategic indicators for monitoring achievement of the strategic objectives and a strategic resource plan.

## COUNCIL PLAN ACTION STATUS



#### KEY RESULT AREA I: REPRESENTATION AND LEADERSHIP OF OUR COMMUNITY

In representing and leading our community, Council will continue to improve its understanding of community needs. We will listen and recognise the diversity of expectations and priorities across Moorabool, whether in urban centres or small towns and hamlets, or rural areas. In building these relationships, we will communicate effectively and provide fair representation.

## **STRATEGIC OBJECTIVES:**

- Advocate for services and infrastructure that meets the Shire's existing and future needs.
- Good governance through open and transparent processes and strong accountability to the community.
- Leadership through best practice community engagement.
- Provide quality customer services that respond to the needs of our whole community.
- Sound, long term financial management.
- Professional and skilled staff in a safe and supportive environment.
- Effective strategic and business planning for a growing community.

#### KEY RESULT AREA 2: COMMUNITY WELLBEING

Council recognises the individuality, diversity and identity of each community. We will work together to strengthen each community's capacity to plan, develop and implement projects that build the community they envisage.

## **STRATEGIC OBJECTIVES:**

- Community self-reliance and resilience.
- Inclusive, responsive and accessible community services.
- Increase and encourage participation in a range of sport, recreation and leisure activities.
- A safe community.
- A strong and diverse local economy.

#### KEY RESULT AREA 3: ENHANCED INFRASTRUCTURE AND NATURAL AND BUILT ENVIRONMENT

We will manage our physical assets such as roads, bridges, drains, footpaths, buildings, structures, community facilities, parks and sports grounds to meet a practical level of service in the most cost effective manner for present and future residents. We will advocate strongly for the resources, infrastructure and strategies required to sustain a quality future for Moorabool.

#### **STRATEGIC OBJECTIVES:**

30

- Effective and integrated strategic planning in place to create sustainable communities.
- Ensure current and future infrastructure meets the needs of the community.
- Management of assets and infrastructure.
- Enhance and protect the long term integrity and biodiversity of the natural environment.
- Effective management of municipal waste and recycling.
- Promote, and enhance places of heritage, landscape and environmental significance.
- Effective and efficient land use planning and building controls.

## PERFORMANCE

Council's performance for the 2014-15 year has been reported against each key result area to demonstrate how council is performing in achieving the 2013-17 Council Plan (Revised 2014).

#### PERFORMANCE HAS BEEN MEASURED AS FOLLOWS:

• Results achieved in relation to the strategic indicators in the Council Plan.

## **KEY RESULTS AREAS**

- Progress in relation to the major initiatives identified in the Budget.
- Services funded in the Budget and the persons or sections of the community who are provided those services.
- Results against the prescribed service performance indicators and measures.

#### **KEY RESULT AREA I: REPRESENTATION AND LEADERSHIP OF OUR COMMUNITY**

The following statements reviewed the performance of Council against the Council Plan including results achieved in relation to the Key Result Areas.

#### 2014/15 ACHIEVEMENTS

- Reviewed the following policies in line with Council's Policy Framework:
  - Sealing of Unsealed Roads Policy
  - Street Light Policy
- Undertook staff training in the use of Council's Community Engagement Policy and Framework

#### 2014/15 RESULTS

Key Result Area Project	Progress	Comments
Review Meeting Procedure Local Law and General Local Laws	33%	This matter was deferred to 2015/16 to allow officers to attend a local law training program in March 2015. The local laws review will be presented to Council for consideration by December 2015.
Commence Development of the "Beyond 2041 Completed Community Plan" framework.	Deferred	This action has been incorporated into the actions of the Urban Growth Strategy and the Rural Growth Strategy.
Review Sealing of Unsealed Roads and Street Light Completed policies in line with Council's Policy Framework	Completed	Council adopted the Sealing of Unsealed Roads Policy on 6 May 2015 and on 3 June 2015, Council adopted the Street Light Policy.

#### **MAJOR INITIATIVES**

Major Initiatives	Progress		
Customer Request Management System Upgrade	The initiative was 50% complete at year end.		
Improve the Customer Request Management System and put Council	This project was delayed due to the vendor not completing a number		
in a better position to further enable development online Customer	of critical software updates. Testing has resumed and the new system		
Service.	will go live in September 2015.		
Lotus Notes Migration to Exchange	The initiative was 85% complete at year end.		
Will allow Council to use systems of a more widely adopted email	The majority of work was completed by late June 2015 with final		
platform, which will improve integration and improve mobile device	commissioning, device configuration and training carried over		
integration for mail, calendaring and scheduling.	throughout July 2015.		

#### SERVICES FUNDED IN THE 2014-15 BUDGET

Service	Description	Net Cost Actual Budget Variance \$000
Governance	This area, being Governance includes the Mayor, Councillors and Chief Executive Officer, General Managers and associated support which cannot be easily attributed to the direct service provision areas.	2,330 <u>2,336</u> 6
Public Relations & Marketing	Provide an open and accessible communication network that is accurate, accessible, user friendly, relevant and timely.	579 <u>542</u> (37)
Personnel Management	To provide, develop and implement strategies, policies and procedures through the provision of human resource and industrial relations services, that minimise the risk to Council.	654 <u>637</u> (17)
Risk Management	To develop, build and identify effective management of Council's exposure to all forms of risk and to foster safer work places and environments within the municipality.	548 <u>585</u> 37
Finance	Financial management and accounting of Council's finances, including property rating and valuation services, collection of revenue and internal support and advice to internal departments. These services will be delivered by increasing the financial knowledge base of the whole of Council through customer awareness, consistency and clearly defined processes.	(4,748) <u>(2,909)</u> 1,839
Customer Service	Manage service provisions to provide an open and accessible communication network that is accurate, accessible, user friendly, relevant and timely.	833 <u>806</u> (27)
Document Management	Electronic document management of Council's external correspondence, maintain an effective and efficient electronic document management system and maintain Council's archive program.	308 <u>269</u> (39)
Information Communication and Technology	To provide a range of services to the organisation that supports its development through the effective management and expansion of Council's information systems and technology.	1,706 <u>1.889</u> 183

#### **KEY RESULT AREA 2: COMMUNITY WELLBEING**

#### 2014/15 ACHIEVEMENTS

- Completed the detailed design of the Darley Early Years Hub
- ✓ Reviewed the Community Development Fund
- ✓ Adopted the Hike and Bike Strategy
- Prepared Municipal Early Years Plan

#### 2014/15 RESULTS

Key Result Area Project	Progress	Comments
Prepare an Ageing Well Strategy (Age Well Live Well)	90%	A draft Ageing Well Strategy was presented to the Section 86 Social Development Committee of Council in May 2015 for endorsement for presentation to an Ordinary Meeting of Council. The draft Ageing Well Strategy combined with the draft Access and Inclusion Plan will be presented to the Council in September for endorsement for the purposes of community engagement.
Prepare an Access and Inclusion Plan	90%	A draft Access and Inclusion Plan was presented to the Section 86 Social Development Committee of Council in May 2015 for endorsement for presentation to an Ordinary Meeting of Council. The draft Access and Inclusion Plan combined with the draft Ageing Well Strategy will be presented to the Council in September for endorsement for the purposes of community engagement.
Review the Community Development Fund	Completed	A draft Community Development Fund discussion paper was endorsed by the Section 86 Social Development Committee Meeting in October 2014. On 3 December 2014 the Council resolved to continue to operate the Community Development Fund in its current form therefore completing the review for this period.
Prepare a position paper on Community Development in Moorabool	90%	On 10 December 2014, a discussion paper on Community Development in Moorabool was endorsed by the Section 86 Social Development Committee with a draft Community Development Strategy subsequently endorsed by Council on 1 July 2015 for the purpose of further community engagement. At the conclusion of the community engagement period, it is proposed that the Community Development Strategy will be presented to Council in October 2015 for consideration.
Finalise the preparation of the Municipal Early Years Plan	95%	Consultation on the development of the Municipal Early Years Plan was completed throughout July and August 2014 culminating in a discussion paper being presented to the Section 86 Social Development Committee in October 2014. In April 2015, the Council resolved to place the Plan on public exhibition. The Council adopted the Municipal Early Years Plan on 1 July 2015.
Complete the review of the Recreation and Leisure Strategy	80%	The public exhibition period for the Recreation and Leisure Strategy concluded 3 June 2015 with submissions having been reviewed and presented to the Moorabool Shire Recreation and Leisure Strategic Advisory Committee on 22 June and on 4 August. Further feedback from the Advisory Committee is being considered and the final Draft Recreation and Leisure Strategy will be presented to Council in September 2015.

Key Result Area Project	Progress	Comments
Complete the detailed design of the Darley Early Years Hub	80%	In February 2014, Council endorsed the Darley Civic & Community Hub (Science Wing) as the site for the proposed Darley Early Years Hub. The concept plans were adopted by Council on 6 August 2014 and procurement of a principal consultant to complete the detailed design has occurred. Detailed design commenced in January 2015 and was due to be completed by mid August 2015.

#### **MAJOR INITIATIVES**

Major Initiatives	Progress
Increase in Resources for Youth Services In line with the recently adopted Moorabool Youth Strategy 2013 - 2016, this initiative will provide stronger leadership, develop stronger networks, increase youth participation in the community and establish high quality quick responses to new and emerging youth needs across Moorabool.	This initiative was 100% complete at year end.
Increase in Resources for Maternal and Child Health Council will continue to be able to run a Maternal and Child Health service that is able to meet the demands of an increase in population.	This initiative was 100% complete at year end.
Youth Facility Feasibility Study This initiative will enable Council to plan more efficiently and effectively for the provision of a potential Youth Facility in the future to meet the demand of the ongoing population growth of the Moorabool Shire	The initiative was 50% complete at year end. The first phase of the study commenced in May 2015 with engagement to inform of a discussion paper to highlight key issues and opportunities. The engagement process was extended to ensure as many stakeholders as possible were provided with the opportunity to provide input.
Support for Aged and Disability Home and Community Care This increase in resources will enable Council to provide greater support to a growing demand for Home and Community Care services.	This initiative was 100% complete at year end.

#### SERVICES FUNDED IN THE 2014-15 BUDGET

Service	Description	Net Cost Actual Budget Variance \$000
Aged & Disability Services	This service provides a range of services for the aged and disabled including day programs, meals on wheels, home and community care, personal care, respite care, assessment and care management, volunteer coordination, home maintenance and senior citizen clubs.	437 <u>320</u> (117)
Community Development	Consult with Moorabool residents on a range of community priorities so that their needs are understood and Council's initiatives are promoted and establish community reference groups that will advise Council on key community projects.	743 <u>774</u> 31

Service	Description	Net Cost Actual Budget Variance \$000
Arts & Culture	Arts and Culture Strategy. Arts, Culture and Events Advisory Committee. Community Events and Celebrations Funding Program. Events Support.	18 <u>20</u> 2
Recreation Development	Provide leadership, strengthen networks and partnerships to plan, develop and deliver high quality recreation participation and engagement opportunities that enhance health and wellbeing. Includes Leisure and Pool Facilities.	1,325 <u>1,200</u> (125)
Library Services	Provision of fixed and rural mobile library services to key points throughout the Moorabool area.	395 <u>424</u> 29
Youth Services	Enable youth within Moorabool to have a community voice and establish programs and activities that enhance and reward them as people.	228 <u>219</u> (9)
Environmental Health	Legislative Responsibilities (Food Act 1984 (food safety), Health Act 1958, Tobacco Act 1987, Residential Tenancies Act 1997 and Local Government Act 1989). Assessments and installations of septic tanks carried out in accordance with the Environmental Protection Act and the Septic Code of Practice 2003. Ensure children in the Australian Childhood Immunisation Register target group are fully immunised.	312 <u>272</u> (40)
Early Years Services	Deliver high quality family and children's programs and services that support, promote and strengthen family health and wellbeing, including Child and Family advocacy and planning, Maternal and Child Health Service, and Occasional Care.	1,227 <u>1,258</u> 31
Fire Prevention	Ensure safety around the Moorabool Shire through fire prevention inspections of vacant land in urban and rural living areas.	274 <u>299</u> 25
Animal Management & Local Laws Compliance	Deliver and maintain a responsive and proactive animal management service throughout the Shire. Review, develop and implement local laws that promote peace and good order in Moorabool.	168 <u>171</u> 3
School Crossings	Provide school crossing supervisors or staff at 13 locations in Ballan and Bacchus Marsh within designated hours.	179 <u>182</u> 3
Emergency Relief	Support community groups who provide help to residents in need of emergency assistance.	6 <u>7</u> 1
Economic Development & Tourism	The Economic Development Service assists the organisation to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access employment. It also aims to develop strategies to bring tourists into Moorabool Shire.	64 <u>80</u> 16

#### KEY RESULT AREA 3: ENHANCED INFRASTRUCTURE AND NATURAL AND BUILT ENVIRONMENT

#### 2014/15 ACHIEVEMENTS

- Consultation completed on the traffic and transport study for Bacchus Marsh
- Level of Service Review for Street Sweeping and Cleaning
- Urban Growth Strategy Implementation of new residential zones (Ministerial Zones Review)
- Planning Scheme amendments proposed
  - C6 Bacchus Marsh Heritage Study
  - C53 Gordon Structure Plan
  - C51 Bacchus Marsh Activity Centre Structure Plan
  - C62 Underbank Rezoning
- Rural Growth Strategy Projects
- Completion of the agricultural enterprise investment needs on smaller lots study
  - C53 Gordon Structure Plan
  - C51 Bacchus Marsh Activity Centre Structure Plan
- Implementation of Milner's Review recommendations in reference to the statutory planning area
- Completion of a Domestic Wastewater Management Plan in accordance with new ministerial guidelines
- Progress planning for the extension of Halletts Way at north and south ends
- Adoption of the revised Bacchus Marsh Racecourse and Recreation Reserve (BMRCR) Master Plan
- Completion of:
  - Parwan Agribusiness Employment Strategy
  - Economic Development Strategy
- Resolved the future location of a new Ballan Depot
- Developed a plan for the long term use of the Darley Civic and Community Hub

#### 2014/15 RESULTS

Key Result Area Project	Progress	Comments
Implement the statutory planning related Milner's Review	Completed	A range of actions including changes to systems, processes and technology identified within the 2012 Milner Review have been implemented. There have also been numerous legislative and governance changes during the implementation phase such as the VicSmart 10 day permit processing system.
Provide a leadership role in the Peri Urban Group of Councils	Completed	<ul> <li>Moorabool is the host Council for the Peri Urban Group of Rural Councils. The group has advocated for the peri urban region of Melbourne in the following projects:</li> <li>Plan Melbourne Strategy</li> <li>Foodprint Melbourne</li> <li>Peri Urban agriculture</li> <li>Website development</li> <li>Agriculture white paper</li> </ul>
Implement the Economic Development Strategy key outcomes	75%	The Economic Development Strategy is being developed to ensure there was alignment between the Agribusiness Analysis work, Industrial Strategy and Retail Strategy that were also undertaken in 2014/15.

Key Result Area Project	Progress	Comments
Prepare a Parwan Agribusiness, Employment and Industrial Land Strategy	75%	<ul> <li>The following strategies will be considered for endorsement for the purposes of community engagement:</li> <li>Moorabool Shire Retail Strategy</li> <li>Moorabool Shire Economic Development Strategy</li> <li>Moorabool Shire Industrial Strategy</li> <li>Moorabool Parwan Employment Precinct Agribusiness Analysis and Servicing Plan</li> </ul>
Develop a plan to maximise economic and employment opportunities at the Bacchus Marsh airfield (Aerodrome)	75%	Discussions have been held with users and the Bacchus Marsh Aerodrome Management Committee with a view to maximising outcomes at the Aerodrome. Further reports were submitted to Council in the first quarter of 2015.
Adopt the revised Bacchus Marsh Racecourse Recreation Reserve (BMRRR) Masterplan	75%	Following a period of user group consultation and options analysis by officers, a report was presented to Council in November 2014 where it was resolved to locate the active sports precinct in the centre of the reserve and to finalise the draft master plan and preliminary design of the active sports precinct components. A lead consultant was engaged in January 2015 to progress
		both master plan and design work, and to undertake further stakeholder engagement. A draft master plan was presented to Council in June 2015 and was on public exhibition until 30 July 2015. A further report will be presented to Council for consideration in October 2015.
<ul> <li>Perform Urban Growth Strategy:</li> <li>Implement new residential zones (Ministerial Zones Review)</li> <li>Complete Urban Settlement Strategic vision paper</li> <li>Complete the Bacchus Marsh Precinct Study</li> </ul>	Completed	Following approval by the Minister of the residential zones review in October 2014, officers prepared a draft framework plan for Bacchus Marsh, housing strategy, retail strategy and community infrastructure plan for a population of 30,000 people by 2041.
<ul> <li>Perform Rural Growth Strategy Projects tasks</li> <li>Complete agricultural enterprise investment needs on smaller lots study</li> <li>Develop the Small Towns and Settlement Clusters Strategy</li> </ul>	Completed	Community consultation was completed by May 2015 which enhanced the work completed by officers on the Agricultural Investment Needs Study, Small Towns Residential Demands Analysis, and environmental constraints mapping and Small Towns Clusters background research. A report to Council will be completed by February 2016.
Participate in initiatives that advance the Central Highlands Regional Growth Plan (CHRGP) and Plan Melbourne key directions	Completed	Officers continue to contribute to the Central Highlands Regional Growth Plan and Plan Melbourne key directions with State Government agencies and the Melbourne Planning Authority.
Develop a plan for the long term use of the Darley Civic Hub	Complete	The framework for the future use of the Darley Civic Hub was adopted by Council in August 2014.
Complete a Domestic Wastewater Management Plan, as per new ministerial guidelines	Completed	The Domestic Wastewater Management Plan was adopted by Council on 1 October 2014 after an extensive consultation process with water authorities, the community, State Government agencies, other Local Government areas and within various departments of Council.

Key Result Area Project	Progress	Comments
Resolve the future location of a new Ballan Depot.	Completed	54 Haddon Drive, Ballan has been endorsed as the future location of the Ballan depot.
C51 Bacchus Marsh Activity Centre Structure Plan	99%	Council adopted the C51 Amendment on 18 February 2015 with final amendment documents being submitted for the Minister for Planning's approval on 17 March 2015. The Amendment is undergoing assessment by the Minister's Department.
Finalise Structure Plan for Ballan	50%	Following earlier consultation, the Minister's residential zone review and consideration of a draft plan, a further version of the draft Ballan Structure Plan will be presented to Council in October 2015.
Implement C53 Gordon Structure Plan - Awaiting Ministerial Approval (Pending C72 Outcome)	Completed	The Gordon Structure Plan was adopted by Council on 5 March 2014. Amendment has been approved by the Minister for Planning and was gazetted on 26 February 2015.
Complete the traffic and transport study for Bacchus Marsh	75%	A significant amount of scenario modelling and network options has been undertaken following community consultation. A report setting out traffic models for Bacchus Marsh will be presented to the October 2015 Council Meeting.
Perform progress planning for the extension of Halletts Way at north and south ends	Completed	A significant amount civil engineering, geotechnical investigation and procurement of all statutory and authority approvals for the project has been undertaken in 2014/15 to progress the extension of Halletts Way at the north and south ends. Works are progressing as scheduled.
Perform Level of Service Review for Street Sweeping and Cleaning	Completed	The Street Cleaning Maintenance Management Plan was endorsed by Council on 6 May 2015. The service level review has been completed and there have been various changes to the street sweeping and cleaning service
Undertake a review of Council owned properties in order to provide better utilisation and benefits	25%	Officers are undertaking an ongoing review of Council owned properties and reports will be made to Council as opportunities are identified.
Develop a Street Tree Strategy (subject to budget)	Deferred	An unsuccessful grant application was made for the development of a Street Tree Strategy which has precluded this project from proceeding.

#### **MAJOR INITIATIVES**

Major Initiatives	Progress
<ul> <li>Planning for the Future of our Small Towns Strategy.</li> <li>The Strategy will address key development issues in rural areas of the Shire including:</li> <li>potable water</li> <li>housing density</li> <li>infrastructure</li> <li>servicing requirements and</li> <li>economic activity</li> </ul>	This initiative was 100% complete at year end.
Bacchus Marsh Urban Growth Strategy	This initiative was 100% complete at year end.
Natural Resource Management Support initiative to improve program delivery of weeds and rabbits infestation eradication on roadsides and Council's managed reserves.	This initiative was 100% complete at year end.
Tree Strategy To maximise the benefits of trees and minimise the risks associated with managing them.	This initiative was 5% complete at year end. The project was dependent on obtaining additional grant money to supplement the Council funds allocated. The grant was unsuccessful. Additional funds and/or to prepare the strategy are being explored.

#### SERVICES FUNDED IN THE 2014-15 BUDGET

Service	Description	Net Cost Actual Budget Variance \$000
Fleet Management	To provide fleet management services for Council's passenger, and light commercial vehicles, buses, trucks, and earthmoving & roadwork machinery.	(726) ( <u>665)</u> 61
Property Asset Management	To effectively manage Council land, property leases and licences as per the property register.	(39) <u>52</u> 93
Building Maintenance	This service prepares maintenance management programs for Council's property assets. These include municipal buildings, pavilions and other community buildings.	1,828 <u>1,042</u> (786)
Parks & Gardens	Maintain Council's parks and gardens assets and provide facilities for our residents for the future. Enhance and upgrade the aesthetic appearance of Moorabool townships.	2,318 <u>2,253</u> (66)

Service	Description	Net Cost Actual Budget Variance \$000
Road Safety	The provision of street lighting and bus stop maintenance.	319 <u>320</u> 1
Waste Management	The maintenance, collection and disposal of domestic wastes and waste related products, litter and litter bins around the Shire and cleaning of roads and other public places. The unit is responsible for managing recycling, the transfer stations and related services.	2,932 <u>3.418</u> 486
Asset Management	The design and coordination of Council's Capital Improvement Program.	1,339 <u>1,300</u> (39)
Building Services	Ensure all building permits lodged by private building surveyors are registered in accordance with legislation, and all building department activities are undertaken within legislative timelines.	67 <u>41</u> (26)
Road and Off Road Maintenance	To undertake maintenance to Council's road assets to ensure they are in a safe and serviceable condition for all users. This includes sealed and unsealed roads, bridges, kerb and channel, drainage, footpaths and signage.	3,740 <u>3,304</u> (436)
Statutory Planning	Deliver statutory planning functions of Council to ensure responsible land use and development in Moorabool.	522 <u>551</u> 29
Environmental Management	Development of environmental policy, Coordination and Implementation environmental projects and works with other services to improve Council's environmental performance.	262 <u>350</u> 88
Strategic Land Use Planning	Delivery of key strategic policies and projects that assist in the long-term development of the Shire.	1,248 <u>1,003</u> (245)
Public Toilets	Cleaning and general maintenance of all public toilets.	163 <u>150</u> (13)
Infrastructure Subdivision Development	Provide infrastructure support services for subdivisions and developments, whilst developing guidelines for Council to improve and provide consistency in the planning and delivery of subdivision development.	(4,774) ( <u>4,700)</u> 74
Geographical Information Services	Spatial maintenance of all land parcels.	111 <u>129</u> 18

#### SERVICE PERFORMANCE INDICATORS

This Local Government Performance Reporting Framework (LGPRF) contains service performance indicators across ten broad service areas. These services have the following important features:

- their key objectives are common or similar across councils (lending themselves to comparative performance reporting)
- · councils have primary control and/or statutory responsibility for delivery of selected services
- services are viewed as important to the community
- they make an important contribution to the community and/or economy (meaning there are potentially significant gains from improved effectiveness or efficiency).

In the Material Variation column you will see "No Material Variations" recorded. As 2014-15 is the first year for reporting under the LGPRF, there is no prior year's data to be compared with.

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

Please note that the indicator "Change in the number of businesses in the municipality" was revoked as a mandatory measure by the state government, and as such is not being reported for 2014-15.

Ref	Service/indicator/measure	Results 2015	Material Variations
AF2	Aquatic Facilities <u>Service Standard</u> <i>Health inspections of aquatic facilities</i> [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	1.00	No material variations
AF3	Service Standard Reportable safety incidents at aquatic facilities [Number of WorkSafe reportable aquatic facility safety incidents]	2.00	No material variations
AF5	Service Cost Cost of outdoor aquatic facilities [Direct cost of outdoor aquatic facilities less income received / Number of visits to outdoor aquatic facilities]	\$3.09	No material variations
AM2	Animal Management Service Standard Animals reclaimed [Number of animals reclaimed / Number of animals collected] x100	45.49%	No material variations
AM3	Service Cost Cost of animal management service [Direct cost of the animal management service / Number of registered animals]	\$29.54	No material variations
AM4	Health and Safety Animal management prosecutions [Number of successful animal management prosecutions]	0.00	There were no animal management prosecutions for the year
FS2	Food Safety Service Standard Food safety assessments [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100	100.00%	No material variations

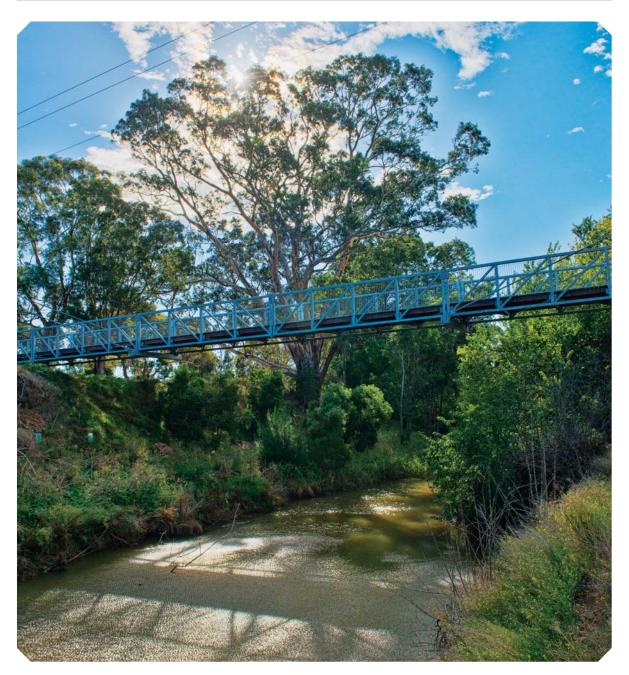
PART F
FIVE
Our Performance

Ref	Service/indicator/measure	Results 2015	Material Variations
FS3	Service Cost Cost of food safety service [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]	\$1,644.96	No material variations
FS4	Health and Safety Critical and major non-compliance outcome notifications [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	88.89%	No material variations
G1	Governance <u>Transparency</u> <i>Council decisions made at meetings closed to the public</i> [Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public / Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors ] x100	13.14%	No material variations
G2	Consultation and Engagement Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement	51.00	No material variations
G3	Attendance Councillor attendance at council meetings [The sum of the number of Councillors who attended each ordinary and special Council meeting / (Number of ordinary and special Council meetings) × (Number of Councillors elected at the last Council general election)] x100	90.71%	No material variations
G4	Service Cost Cost of governance [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$39,891.45	No material variations
G5	Satisfaction Satisfaction with council decisions [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	50.00	No material variations
HC2	Home & Community Care (HACC) Service Standard Compliance with Community Care Common Standards [Number of Community Care Common Standards expected outcomes met / Number of expected outcomes under the Community Care Common Standards] x100	88.89%	No material variations
HC6	ParticipationParticipation in HACC service[Number of people that received a HACC service / Municipal target population for HACC services] x100	121.13%	No material variations

Ref	Service/indicator/measure	Results 2015	Material Variations
HC7	Participation Participation in HACC service by CALD people [Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services] x100	72.41%	No material variations
LB1	Libraries <u>Utilisation</u> <i>Library collection usage</i> [Number of library collection item loans / Number of library collection items]	3.95	No material variations
LB2	Resource standard Standard of library collection [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	77.75%	No material variations
LB3	Service Cost Cost of library service [Direct cost of the library service / Number of visits]	\$5.74	No material variations
LB4	Participation Active library members [Number of active library members / Municipal population] x100	12.32%	No material variations
MC1	Maternal & Child Health (MCH) Satisfaction Partcipation in first MCH home visit [Number of first MCH home visits/Number of birth notifications received]	103.18	No material variations
MC2	Service Standard Infant enrolments in the MCH service [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	100.00%	No material variations
MC4	Participation Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	81.99%	No material variations
MC5	Participation Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	78.00%	No material variations
R1	Roads <u>Satisfaction</u> <i>Sealed local road requests</i> [Number of sealed local road requests / Kilometres of sealed local roads ] x100	18.04	No material variations

Ref	Service/indicator/measure	Results 2015	Material Variations
R2	<u>Condition</u> Sealed local roads below the intervention level [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	96.01%	No material variations
R3	Service Cost Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$85.00	No material variations
R4	Service Cost Cost of sealed local road resealing [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$9.00	No material variations
R5	Satisfaction Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	43.00	No material variations
SP1	Statutory Planning <u>Timelines</u> <i>Time taken to decide planning applications</i> [The median number of days between receipt of a planning application and a decision on the application]	63.00	No material variations
SP2	Service Standard Planning applications decided within 60 days [Number of planning application decisions made within 60 days / Number of planning application decisions made] x100	69.66%	No material variations
SP3	Service Cost Cost of statutory planning service [Direct cost of the statutory planning service / Number of planning applications received]	\$3,989.90	No material variations
SP4	Decision Making Council planning decisions upheld at VCAT [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	88.89%	No material variations
WC1	Waste Collection Satisfaction Kerbside bin collection requests [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000	23.45	No material variations
WC2	Service Standard Kerbside bin collection missed [Number of kerbside garbage and recycling bin collection missed / Number of scheduled kerbside garbage and recycling collectionbin lifts]	2.26%	No material variations

Ref	Service/indicator/measure	Results 2015	Material Variations
WC3	Service Cost Cost of kerbside garbage bin collection service [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage bin collection]	\$108.98	No material variations
WC4	Service Cost Cost of kerbside recyclables collection service [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$39.92	No material variations
WC5	Waste DiversionKerbside collection waste diverted from landfill[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	33.44%	No material variations



# PART SIX

Governance, Management and Other Information

### GOVERNANCE

Moorabool Shire Council is committed to delivering the most efficient and effective service to its community. Residents and ratepayers elect Councillors to advocate for the community's needs and aspirations. Council's authority is exercised as a whole rather than through individual Councillors.

The Moorabool Shire Council consists of seven councillors who are democratically elected by the constituents of Moorabool Shire in accordance with the Local Government Act 1989 (the Act).

The role of Council is to provide leadership for the good governance of the Moorabool Shire that includes:

- acting as a representative government by taking into account the diverse needs of the local community in decision making;
- providing leadership by establishing strategic objectives and monitoring their achievement;
- maintaining the viability of Council by ensuring that resources are managed in a responsible and accountable manner;
- advocating the interests of the local community to other communities and governments;
- acting as a responsible partner in government by taking into account the needs of other communities; and
- fostering community cohesion and encouraging active participation in civic life.

The Chief Executive Officer is responsible for:

- establishing and maintaining an appropriate organisational structure for Council;
- ensuring that the decisions of Council are implemented without undue delay;
- the day to day management of Council's operations in accordance with the Council Plan; and
- providing timely advice to Council.

#### **MEETINGS OF COUNCIL**

Council conducts open public meetings on the first Wednesday of every month except January and make decisions on the items listed in the Council Meeting Agenda. Members of the community are welcome to attend these meetings except January and observe from the gallery. Council meetings also provide the opportunity for community members to submit a question to Council, make a submission or speak to an item. Where required, Special Meetings of Council may be held to make decisions on important issues in-between times.

For the 2014-15 year Council held the following meetings:

- 11 Ordinary Council Meetings
- 5 Special Council Meetings

The table below depicts each Councillor as present or as an apology for each meeting in the 2014-15 year.

	Cr. Allan Comrie	Cr. David Edwards	Cr. John Spain	Cr. Tonia Dudzik	Cr. Tom Sullivan	Cr. Pat Toohey	Cr. Paul Tatchell
2-Jul-14	~	~	~	~	~	~	~
6-Aug-14	~	~	~	~	~	~	~
3-Sep-14	Apology	~	v	~	~	~	~
1-0ct-14	~	~	~	~	~	~	~
5-Nov-14	~	~	~	~	~	V	~
3-Dec-14	~	~	~	~	~	~	~
4-Feb-15	~	~	~	~	~	V	~
4-Mar-15	~	~	~	~	~	~	~
1-Apr-15	~	~	~	~	~	V	~
6-May-15	~	~	V	~	~	Apology	Apology
3-Jun-15	~	Apology	V	v	~	V	~
Number of Meetings	10/11	10/11	11/11	11/11	11/11	10/11	10/11

#### ORDINARY MEETING OF COUNCIL - COUNCILLOR ATTENDANCE 2014-15

	Cr. Allan Comrie	Cr. David Edwards	Cr. John Spain	Cr. Tonia Dudzik	Cr. Tom Sullivan	Cr. Pat Toohey	Cr. Paul Tatchell
29-Oct-14	~	~	~	~	~	~	~
9-Jul-14	Apology	~	~	~	~	~	~
16-Jul-14	~	~	~	~	~	~	~
17-Sep-14	Apology	~	~	~	~	Apology	~
15-Oct-14	~	Apology	v	~	~	~	~
Number of Meetings	3/5	4/5	5/5	5/5	5/5	4/5	5/5

#### **SPECIAL MEETING OF COUNCIL - COUNCILLOR ATTENDANCE 2014-15**

#### **SPECIAL COMMITTEES**

Pursuant to the provisions of section 86 of the Local Government Act 1989, Council may establish one or more special committees consisting of

- Councillors
- Council staff
- Other persons
- Any combination of the above

The following table contains a list of the special committees established by Council.

#### SPECIAL DELEGATED COMMITTEES

Section 86 special delegated committees are established to assist Council with executing specific functions or duties. By instrument of delegation, Council may delegate to the committees such functions and powers of the Council that it deems appropriate, utilising provisions of the Local Government Act 1989. The Council cannot delegate certain powers as specifically indicated in section 86(4) of the Act.

The following Special Committees have been established by Council under section 86 of the Local Government Act 1989.

- Bacchus Marsh Hall Committee of Management
- Bacchus Marsh Racecourse and Recreation Reserve Committee of Management
- Blacksmith's Cottage and Forge Advisory Committee of Management
- Bungaree Public Hall
- Development Assessment Committee
- Dunnstown Recreation Reserve Committee of Management
- Elaine Recreation Reserve Committee of Management
- Gordon Public Hall Committee of Management Inc.
- Greendale Recreation Reserves Committee of Management
- Lal Lal Soldiers' Memorial Hall Committee of Management
- Maddingley Park Committee of Management
- Masons Lane Recreation Reserve Committee of Management

- Millbrook Community Centre
- Navigators Community Centre
- Rural Growth Strategy Committee
- Urban Growth Strategy Committee
- Wallace Recreation Reserve
- Wallace Public Hall

#### **ADVISORY COMMITTEES**

In addition to the Special Committees of Council with delegated authority that are established under the Local Government Act 1989 (section 86), Council has the ability to create a committee by resolution under the provisions of the Act as an Advisory Committee.

The following committees currently have no specific delegated powers to act on behalf of Council or commit Council to any expenditure unless resolved explicitly by Council following recommendation from the Committee. Their function provides substantial expertise to the Council's planning by way of advisory recommendations.

The following Advisory Committees have been established by Council.

- Audit and Risk Committee
- Bacchus Marsh District Trails Advisory Committee
- Finance and Governance Committee
- Heritage Advisory Committee
- Lal Lal Falls Reserve Advisory Committee of Management
- Moorabool Health and Wellbeing Advisory Committee
- Moorabool Landcare Advisory Committee
- Moorabool Recreation and Leisure Strategic Advisory Committee
- Place Making Committee
- Rural Advisory Committee
- Rushing Waters Advisory Committee of Council
- Social Development Committee

#### CODE OF CONDUCT

Moorabool Shire Councillors are bound by a Code of Conduct. The Code is designed to assist Councillors in maintaining the highest standards of conduct and behaviour as well as providing a means for dealing with conflicts which may occur. The Code is also intended to assist the Mayor, Deputy Mayor and Councillors to discharge their public office appropriately. The Code covers relationships between Councillors and staff, the use of Council resources and dispute resolution procedures. The Code was significantly reviewed and revised in October 2013 following the 2012 general election as provided for in the Local Government Act 1989. The Code of Conduct can be viewed on Council's website.

#### **CONFLICT OF INTEREST**

Councillors are elected by the residents and ratepayers to act in the best interests of the community. This is a position of trust that requires councillors to act in the public interest. When a council delegates its powers to a council officer or a committee, the committee or officer also needs to act in the public interest.

A conflict of interest occurs when a personal or private interest might compromise the ability to act in the public interest. A conflict of interest exists even if no improper act results from it. Council has a comprehensive procedure in place to accommodate the disclosure of a conflict of interest. Declaration of a conflict of interest is a standard agenda item for all Council and Committee meetings.

While the procedures vary depending on the particular role and circumstances, in general they involve disclosing the relevant interests in a specific way and then stepping aside from the relevant decision making process or from the exercise of the public duty. A register is maintained to record all disclosed conflict of interest. During 2014 -15, 17 conflicts of interest were declared at meetings of Council.

#### **COUNCILLOR ALLOWANCES**

In accordance with Section 74 of the Local Government Act 1989, councillors are entitled to receive an allowance whilst performing their duty as a Councillor. The Mayor is also entitled to receive a higher allowance.

The State Government sets the upper and lower limits for all allowances paid to Councillors and Mayors. Councils are divided into three categories based on the income and population of each Council. In this instance Moorabool Shire Council is recognised as a category two Council.

For the period 1 July 2013 to 23 December 2013, the councillor annual allowance for a category two (2) council (as defined by the Local Government Act 1989) was fixed at \$22,405 per annum and the allowance for the mayor was \$69,325 per annum. The Minister for Local Government approved an annual adjustment of 2.5 per cent to take effect as from 24 December 2014. The annual allowances were adjusted for the period 24 December 2014 to 30 June 2015 at \$22,965 per annum for the councillor allowance and \$71,058 per annum for the mayoral allowance.

#### **COUNCILLOR EXPENSES**

In accordance with Section 75 of the Local Government Act 1989, Council is required to reimburse a Councillor for expenses incurred whilst performing his or her duties as a Councillor. Council is also required to adopt and maintain a policy in relation to the reimbursement of expenses for Councillors. The policy provides guidance for the payment of reimbursement of expenses and the provision of resources, facilities and other support to the Mayor and Councillors to enable them to discharge their duties. The details of the expenses, including reimbursement of expenses for each Councillor and member of a Council Committee paid by the Council for the 2014-15 year are set out in the following table.

Councillors	TR \$	CM \$	CC \$	IC \$	СТ \$	Total \$
Cr. Edwards	-	-	-	1,441	-	1,441
Cr. Toohey	-	-	-	2,345	3,091	5,436
Cr. Sullivan	-	-	-	1,345	151	1,496
Cr. Comrie	-	-	-	557	-	557
Cr. Dudzik	-	-	60	501	409	970
Cr. Spain	-	-	-	709	136	845
Cr. Tatchell	-	-	-	3,077	728	3,805
			60	9,975	4,516	14,550

Legend: TR Travel, CM Car Mileage, CC Child Care, IC Information and Communication expenses, CT Conferences and Training expenses.

NOTE: No expenses were paid by Council including reimbursements to members of council committees during the year.



#### MANAGEMENT

Council has implemented a number of statutory and better practice items to strengthen its management framework. Having strong governance and management frameworks leads to better decision making by Council. The Act requires Council to undertake an assessment against the prescribed governance and management checklist and include this in its report of operations.

Council's governance and management checklist results are set out in the section below. The following items have been highlighted as important components of the management framework.

#### AUDIT COMMITTEE

The Audit Committee's role is to oversee and monitor the effectiveness of council in carrying out its responsibilities for accountable financial management, good corporate governance, maintaining an effective system of internal control and risk management fostering an ethical environment. The Audit Committee consists of 2 independent members, Mr. Michael Said (Chair) and Ms. Linda MacRae and two councillors. Independent members are appointed for a three year term. Independent members may be appointed for more than one three year term. The chair is elected from among the independent members.

The Audit Committee meets five times a year. The Internal Auditor, Chief Executive Officer, General Manager and Manager Finance attend all Audit Committee meetings. Other management representatives attend as required to present reports. The external auditors attend in February and September each year to present the audit plan and independent audit report. The external audit management letter and responses are also provided to the Audit Committee.

Resolutions from each Audit Committee meeting are subsequently reported to, and considered by Council.

#### **INTERNAL AUDIT**

Council's internal audit function provides independent and objective assurance that the appropriate processes and controls are in place across Council.

The Internal Auditor attends each Audit Committee meeting to report on the status of the Internal Audit 3 Year Plan, to provide an update on the implementation of audit recommendations and to present findings of completed reviews. The responsible general manager and manager for each area reviewed are required to review recommendations for improvement and determine management action plans. All audit issues identified are risk rated.

Recommendations are assigned to the responsible manager and tracked in Council's corporate reporting system. Managers provide quarterly status updates that are reviewed by the Internal Auditor and reported to the Executive Management Group and the Audit Committee.

#### **EXTERNAL AUDIT**

Council is externally audited by the Victorian Auditor-General. For the 2014-15 year the annual external audit of Council's Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's representative. The external auditors attend the February and September Audit Committee meetings to present the annual audit plan and independent Audit Report. The external audit management letter and responses are also provided to the Audit Committee.

#### **RISK MANAGEMENT**

Council's Risk Strategy was completed in 2014 with a primary focus being the identification of Council's key operational risks along with confirming current controls or establishing those required. An external risk framework audit was completed and a number of recommendations were made; an action plan has been developed to address these priorities.

## **GOVERANCE AND MANAGEMENT CHECKLIST**

The following are the results in the prescribed form of Council's assessment against the prescribed governance and management checklist

Governance and Management Items	Assessment	
<b>Community engagement policy</b> (policy outlining council's commitment to engaging with the community on matters of public interest)	Date of operation of current policy: 5/09/2012	~
<b>Community engagement guidelines</b> (guidelines to assist staff to determine when and how to engage with the community)	Date of Operation of current guidelines: 19/06/2013	~
<b>Strategic Resource Plan</b> (plan under section 126 of the Act outlining the financial and non-financial resources required for at least the next 4 financial years)	Adopted in accordance with section 126 of the Act Date of adoption: 19/06/2013	~
Annual budget (plan under section 130 of the Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Adopted in accordance with section 130 of the Act Date of adoption: 3/06/2015	~
Asset management plans (plans that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Plans Date of operation of current plans: Road Asset Management Plan -5/06/2013 Buildings & Structures Asset Management Plan - 3/12/2014 Drainage Asset Management Plan - 3/12/2014 Recreation & Open Space Asset Management Plan - 3/12/2014	~
Rating strategy (strategy setting out the rating structure of Council to levy rates and charges	Strategy Date of operation of current strategy: 21/05/2014	~
<b>Risk policy</b> (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Policy Date of operation of current policy: 12/12/2013	~
Fraud policy (policy outlining council's commitment and approach to minimising the risk of fraud)	Policy Date of operation of current policy: 1/08/2014	•
Municipal emergency management plan (plan under section 20 of the Emergency Management Act 1986 for emergency prevention, response and recovery)	Prepared and maintained in accordance with section 20 of the Emergency Management Act 1986 Date of preparation: 20/03/2014	~
<b>Procurement policy</b> (policy under section 186A of the Local Government Act 1989 outlining the matters, practices and procedures that will apply to all purchases of goods, services and works)	Prepared and approved in accordance with section 186A of the Local Government Act 1989 Date of approval: 3/06/2015	~
Business continuity plan (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	No current plan in operation Reason: The development of Council's Business Continuity Plan is in progress and will be completed in 2015/16.	×
<b>Disaster recovery plan</b> (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	No current plan in operation Reason: The organisation is currently conducting the Business Impact Analysis. The IT department has developed procedures in place for recovery of business systems and data in the event of disaster.	×

Governance and Management Items	Assessment	
Risk management framework	Framework	V
framework outlining council's approach to managing risks to the Council's operations)	Date of operation of current framework: 25/03/2015	
Audit Committee	Established in accordance with section 139 of the Act	~
(advisory committee of council under section 139 of the Act whose role s to oversee the integrity of a council's financial reporting, processes to manage risks to the council's operations and for compliance with applicable legal, ethical, and regulatory requirements)	Date of establishment: 23/03/2004	•
Internal audit	Engaged	V
(independent accounting professionals engaged by the council to provide analyses and recommendations aimed at improving council's governance, risk and management controls)	Date of engagement: 1/07/2010	•
Performance reporting framework	Framework	V
(a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the Act)	Date of operation of current framework: 1/07/2014	
Council Plan reporting	Current Reports	~
(report reviewing the performance of the council against the Council	Date reports presented:	•
Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Quarter 1 - 5/11/2014, Quarter 2 - 4/02/2015, Quarter 3 - 6/05/2015 and Quarter 4 - 5/08/2015	
Financial reporting	Statements presented to council in accordance with	V
(quarterly statements to Council under section 138 of the Act comparing budgeted revenue and expenditure with actual revenue and	section 138(1) of the Act	
comparing budgeted revenue and expenditure with actual revenue and expenditure)	Date statements presented:	
	Quarter 1 - 5/11/2014, Quarter 2 - 4/02/2015, Quarter 3 - 6/05/2015 and Quarter 4 - 09/09/2015	
Risk reporting	Reports	V
(six-monthly reports of strategic risks to council's operations, their	Date of reports:	
likelihood and consequences of occurring and risk minimisation strategies)	26/02/2015 and 19/08/2015	
Performance reporting	Quarterly Reports	V
six-monthly reports of indicators measuring the results against	Date of reports:	
financial and non-financial performance, including performance indicators referred to in section 131 of the Act)	Quarter 1 - 26/11/2014, Quarter 2 26/02/2015, Quarter 3 - 27/05/2015 and Quarter 4 - 19/08/2015	
Annual report	Considered at a meeting of council in accordance with section 134 of the Act	V
(annual report under sections 131, 132 and 133 of the Act to the community containing a report of operations and audited financial and	Date statements presented: 15/10/2014	
performance statements)		
Councillor Code of Conduct	Reviewed in accordance with section 76C of the Act	V
(Code under section 76C of the Act setting out the conduct principles and the dispute resolution processes to be followed by Councillors)	Date reviewed: 16/10/2013	
Delegations	Reviewed in accordance with section 98(6) of the Act	V
(a document setting out the powers, duties and functions of council and the Chief Executive Officer that have been delegated to members of staff)	Date of review: 5/12/2012, 4/09/2013 and 2/07/2014	
Meeting procedures	Meeting procedures local law made in accordance with	~
(a local law governing the conduct of meetings of council and special committees)	section 91(1) of the Act Date local law made: 3/06/2009	-

----Rob Croxford Chief Executive Officer Dated: 27/8/2015

Cr Paul Tatchell Mayor 27/8/15 Dated: \_

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### STATUTORY INFORMATION

#### DOCUMENTS AVAILABLE FOR PUBLIC INSPECTION

A Council must make available for public inspection documents containing the following prescribed matters:

- (a) details of current allowances fixed for the Mayor, Lord Mayor (if any) and councillors under section 74 or 74A of the Act;
- (b) the total annual remuneration for all senior officers in respect of the current financial year and the previous financial year, set out in a list that states;
- (i) ranges of remuneration of senior officers, where the difference between the lower amount and the higher amount in each range must not exceed \$10,000; and
- (ii) the number of senior officers whose total annual remuneration falls within the ranges referred to in subparagraph (i);
- (c) details of overseas or interstate travel (with the exception of interstate travel by land for less than 3 days) undertaken in an official capacity by Councillors or any member of Council staff in the previous 12 months, including the names of the councillors or members of Council staff and the date, destination, purpose and total cost to the Council of the overseas or interstate travel including accommodation costs;
- (d) names of Council officers who were required to submit a return of interest during the financial year and the dates the returns were submitted;
- (e) names of Councillors who submitted returns of interest during the financial year and the dates the returns were submitted;
- (f) agendas for and minutes of ordinary and special meetings held in the previous 12 months kept under section 93 of the Act except if the minutes relate to parts of meetings which have been closed to members of the public under section 89 of the Act;
- (g) a list of all special committees established by Council and the purpose for which each committee was established;
- (h) a list of all special committees established by the Council which were abolished or ceased to function during the financial year;
- (i) minutes of meetings of special committees established under section 86 of the Act and held in the previous 12 months except if the minutes relate to parts of meetings which have been closed to members of the public under section 89 of the Act;
- (j) a register of delegations kept under sections 87 and 98 of the Act, including the date on which the last reviews under section 86(6) and 98(6) of the Act took place;
- (k) submissions received in accordance with section 223 of the Act during the previous 12 months;
- agreements to establish regional libraries under section 196 of the Act;

- (m)details of all property, finance and operating leases involving land, buildings, plant, computer equipment or vehicles entered into by the Council as lessor or lessee, including the name of the other party to the lease and the terms and the value of the lease;
- (n) a register of authorised officers appointed under section 224 of the Act;
- (o) a list of donations and grants made by the Council during the financial year, including the names of persons or bodies which have received a donation or grant and the amount of each donation or grant;
- (p) a list of the names of the organisations of which the Council was a member during the financial year and details of all membership fees and other amounts and services provided during that year to each organisation by the Council;
- (q) a list of contracts valued at \$100 000 (or such higher amount as is fixed from time to time under section 186(1) of the Act or more;
- (i) which the Council entered into during the financial year without first engaging in a competitive process; and
- (ii) which are not contracts referred to in section 185(5) or (5A) of the Act.

Note: the Act provides that an amount higher than \$100,000 may be fixed by Order in Council made under section 186(1) of the Act.

#### **CARERS RECOGNITION ACT 2012**

The Carers Recognition Act 2012 sets out principles that recognise and support people in care relationships and includes obligations for State government, councils, and organisations that support people in care relationships.

# Moorabool Shire Council meets its obligations by ensuring:

- carers and Families are treated with respect and dignity.
- carers and families receive a timely response
- carers and families feel empowered and we strengthen our relationships with carers over time.
- approach is individualised, flexible and culturally sensitive.
- carers and families are well informed of their role and rights
- most important is their right to be involved

# Moorabool Shire Council adheres to these policies by:

- distributing information about the Act and the charter to carers, and making copies of the charter available to people
- including information about the Act and charter in existing information kits
- putting the Act and charter poster on notice boards and information in reception areas
- using networks such as organisational or carer support groups and programs, to promote the Act and charter

- including the Act and charter, or making presentations on them, at forums and other events such as local community events
- putting information about the Act and charter in media promotions or community awareness strategies such as:

Carers Week, National Child Protection Week, International Day of People with Disability, Mental Health Week, World Alzheimer's Day, Dementia Awareness Week, and Seniors Week.

 reviewing principles, values, ethics, and policies, and consider how they can be aligned with the Act and charter, for example check that our human resource policies support carers to balance work and their role of carer, by including carers leave and flexible working conditions, and scheduling regular meetings at a time a carer can attend.

#### FREEDOM OF INFORMATION

In accordance with section 7 (4AA)(a) and 7(4AA)(b) of the Freedom of Information Act 1982, Council is required to publish certain statements in their annual report or separately such as on its website, concerning its functions and information available. Council has chosen to publish the statements separately however provides the following summary of the application and operation of the Freedom of Information Act 1982.

Access to documents may be obtained through written request to the Freedom of Information Officer, as detailed in section 17 of the Freedom of Information Act 1982 and in the summary as follows:

- It should be in writing
- It should identify as clearly as possible which document is being requested.
- It should be accompanied by the appropriate application fee (the fee may be waived in certain circumstances).

Requests for documents in the possession of Council should be addressed to the Freedom of Information Officer. Requests can also be lodged by email.

Access charges may also apply once documents have been processed and a decision on access is made (e.g. photocopying and search and retrieval charges).

Further information regarding FOI can be found at www.foi.vic.gov.au and on the Moorabool Shire Council website.

In 2014/15, Council administered thirteen (13) Freedom of Information requests:

Requests granted in full	2
Requests granted in part, subject to specific exemptions	4
Requests denied in full, subject to specific exemptions.	1
Requests being processed as of June 30 2015	2
Other: (where requests were withdrawn, not proceeded with, under the FOI Act or no documents existed	4
Total	13

#### WHISTLEBLOWERS/PROTECTED DISCLOSURE PROCEDURES

#### **Protected Disclosure Act 2013**

The Protected Disclosure Act 2012 commenced operation on 11 February 2013. The purpose of the Protected Disclosure Act is to encourage and facilitate the making of disclosures of improper conduct by public officers and public bodies. The Act provides protection to whistleblowers who make disclosures in accordance with the Act, and establishes a system for the matters disclosed to be investigated and action to be taken.

#### Protected Disclosure Act 2012

In accordance with the Protected Disclosure Act 2012, the following specific reporting requirements have been included in Moorabool Shire Council's Annual Report.

Disclosures made to the Council	0
Disclosures referred to Independent Broad-based Anti- corruption Commission (IBAC) for determination as to whether they are public interest disclosures	0
Disclosed matters referred to the Council by IBAC	0
Disclosed matters referred by Council to IBAC or the Ombudsman for investigation	0
Investigations of disclosed matters taken over by IBAC or the Ombudsman from Council	0
Disclosed matters that the Council has declined to investigate	0
Disclosed matters that were substantiated on investigation and the action taken on completion of the investigation	0
Recommendations of IBAC or the Ombudsman under the Act that relate to the Council	0



# PART SEVEN

Performance Statements

## PERFORMANCE STATEMENT

#### **DESCRIPTION OF MUNICIPALITY**

Moorabool Shire is a fast growing semi-rural municipality nestled between Melbourne, Geelong and Ballarat. Moorabool's eastern boundary is located just 40km west of Melbourne's CBD and extends westwards to the City of Ballarat municipal boundary. The Shire straddles Victoria's Western Highway and has excellent transport access to Melbourne, Ballarat and Geelong.

Spanning more than 2,110 square kilometres, Moorabool is made up of 64 localities, hamlets and towns. More than 74% of the Shire comprises of water catchments, state forests and national parks.

The population of Moorabool Shire in 2015 is 30,926. More than half the population lives in Bacchus Marsh and surrounds (18,247). The Shire's second largest population can be found in and around Ballan (2,985).

The remaining population is distributed throughout the large number of small towns, hamlets and farming areas within the Shire. The population of the Shire is estimated to increase by 72% between 2015 and 2041 to 54,418. The majority of growth during this period will come from the new estates in Maddingley which are forecast to increase by over 174% during this same period.

#### SUSTAINABLE CAPACITY INDICATORS - FOR THE YEAR ENDED 30 JUNE 2015

LGV Ref	Service/indicator/measure	Results 2015	Comments
C1	Capacity <u>Population</u> <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$1,352.32	No comments
C2	<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$12,782.93	No comments
C3	<b>Population density per length of road</b> [Municipal population / Kilometres of local roads]	21.48	No comments
C4	Own-source revenue Own-source revenue per head of municipal population [Own-source revenue / Municipal population]	\$903.51	No comments
C5	Recurrent grants Recurrent grants per head of municipal population [Recurrent grants / Municipal population]	\$431.03	No comments
C6	Disadvantage Relative Socio-Economic Disadvantage [Index of Relative Socio-Economic Disadvantage by decile]	8.00	No comments

#### SUSTAINABLE CAPACITY INDICATORS – DEFINITIONS

"adjusted underlying revenue" means total income other than —

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)

"infrastructure" means non-current property, plant and equipment excluding land.

"local road" means a sealed or unsealed road for which the Council is the responsible road authority under the Road Management Act 2004.

"population" means the resident population estimated by Council

"own-source revenue" means adjusted underlying revenue other

than revenue that is not under the control of Council (including government grants).

"relative socio-economic disadvantage", in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA.

"SEIFA" means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet website.

"unrestricted cash" means all cash and cash equivalents other than restricted cash.

LGV Ref	Service/indicator/measure	Results 2015	Comments
AF6	Aquatic Facilities <u>Utilisation</u> <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	0.28	No comments
AM4	Animal Management <u>Health and safety</u> Animal management prosecutions [Number of successful animal management prosecutions]	0.00	There were no animal management prosecutions for the year
FS4	Food Safety <u>Health and safety</u> <i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	88.89%	No comments
G5	Governance Satisfaction Satisfaction with Council decisions [Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]	50.00	No comments
HC6	Home and Community Care (HACC) <u>Participation</u> <i>Participation in HACC service</i> [Number of people that received a HACC service / Municipal target population for HACC services] x100	121.13%	No comments
HC7	Participation Participation in HACC service by CALD people [Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services] x100	72.41%	No comments

#### SERVICE PERFORMANCE INDICATORS - FOR THE YEAR ENDED 30 JUNE 2015

LGV Ref	Service/indicator/measure	Results 2015	Comments
LB4	Libraries Participation Active library members [Number of active library members / Municipal population] x100	12.32%	No comments
MC4	Maternal and Child Health (MCH)ParticipationParticipation in the MCH service[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	81.99%	No comments
MC5	Participation Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	78.00%	No comments
R5	RoadsSatisfactionSatisfaction with sealed local roads[Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	43.00	No comments
SP4	Statutory Planning Decision making Council planning decisions upheld at VCAT [Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	88.89%	No comments
WC5	Waste CollectionWaste diversionKerbside collection waste diverted from landfill[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	33.44%	No comments



#### SERVICE PERFORMANCE INDICATORS - DEFINITIONS

"Aboriginal child" means a child who is an Aboriginal person.

"Aboriginal person" has the same meaning as in the Aboriginal Heritage Act 2006.

"active library member" means a member of a library who has borrowed a book from the library.

"annual report" means an annual report prepared by a Council under sections 131, 132 and 133 of the Act.

"class 1 food premises" means food premises, within the meaning of the Food Act 1984, that have been declared as class 1 food premises under section 19C of that Act.

"class 2 food premises" means food premises, within the meaning of the Food Act 1984, that have been declared as class 2 food premises under section 19C of that Act.

"Community Care Common Standards "means the Community Care Common Standards for the delivery of HACC services, published from time to time by the Commonwealth.

"critical non-compliance outcome notification" means a notification received by Council under section 19N(3) or (4) of the Food Act 1984, or advice given to Council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health.

"food premises" has the same meaning as in the Food Act 1984.

"HACC program" means the Home and Community Care program established under the Agreement entered into for the purpose of the Home and Community Care Act 1985 of the Commonwealth. "HACC service" means home help, personal care or community respite provided under the HACC program.

"local road" means a sealed or unsealed road for which the Council is the responsible road authority under the Road Management Act 2004.

"major non-compliance outcome notification" means a notification received by a Council under section 19N(3) or (4) of the Food Act 1984, or advice given to Council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken.

"MCH" means the Maternal and Child Health Service provided by a Council to support the health and development of children within the municipality from birth until school age.

"population" means the resident population estimated by Council.

"target population" has the same meaning as in the Agreement entered into for the purposes of the Home and Community Care Act 1985 of the Commonwealth.

"WorkSafe reportable aquatic facility safety incident" means an incident relating to a Council aquatic facility that is required to be notified to the Victorian WorkCover Authority under Part 5 of the Occupational Health and Safety Act 2004.



#### FINANCIAL PERFORMANCE INDICATORS - FOR THE YEAR ENDED 30 JUNE 2015

LGV Ref	Dimension/indicator/measure	Results 2016	F/ casts 2016	2017	2018	2019	Material Variations
E1	Efficiency Revenue level Average residential rate per residential property assessment [Residential rate revenue / Number of residential property assessments]	\$1,393	\$1,425	\$1,472	\$1,520	\$1,569	No material variations
E2	<b>Expenditure level</b> <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$2,666	\$2,616	\$2,734	\$2,755	\$2,801	No material variations
E3	Workforce turnover Resignations and terminations compared to average staff [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	8.89%	8.76%	8.70%	8.62%	8.53%	No material variations
L1	Liquidity Working capital Current assets compared to current liabilities [Current assets / Current liabilities] x100	183.45%	174.37%	192.33%	222.51%	247.24%	Working Capital is high compared to prior years. This has been favourably impacted by the early payment of 2015/16 Financial Assistance Grants and the impact of uncompleted projects and capital works at the end of the financial year. The forward outlook for working capital indicates that this ratio is likely to increase over the next 4 years.
L2	<u>Unrestricted cash</u> <i>Unrestricted cash compared to</i> <i>current liabilities</i> [Unrestricted cash / Current liabilities] x100	52.50%	82.79%	105.04%	135.48%	164.05%	The forward outlook for unrestricted cash indicates an improvement in unrestricted cash levels into the future. This is due in part to a gradual improvement in the forward outlook for financial sustainability in addition to the need to set aside cash on an annual basis to discharge its future bond obligations.
01	Obligations Asset renewal Asset renewal compared to depreciation [Asset renewal expense / Asset depreciation] x100	99.79%	77.38%	73.71%	74.82%	76.11%	The forward outlook for Asset Renewal indicates that assets are forecast to depreciate at a rate greater than they are being renewed in each of the 4 years in the forward outlook. This is impacted by the need to cater for new Infrastructure projects in the next 4 years to cater for a growing population.

LGV Ref	Dimension/indicator/measure	Results 2016	F/ casts 2016	2017	2018	2019	Material Variations
02	Loans and borrowings Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x100	43.54%	51.67%	58.03%	59.43%	58.20%	Loans and borrowings are forecast to increase over the next 4 years as a result of the need to expand and invest in Infrastructure for a growing population but is not expected to exceed 60% in any single year.
03	<i>Loans and borrowings repayments</i> <i>compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	8.84%	8.00%	7.71%	7.17%	6.06%	No material variations
04	Indebtedness Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100	41.11%	46.73%	53.19%	55.33%	54.26%	No material variations
OP1	Operating position Adjusted underlying result Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	-0.43%	-1.22%	-5.33%	-2.76%	-1.18%	The Adjusted underlying result was favourably impacted by the early payment of the 2015/16 Financial Assistance Grants and resulted in a smaller deficit than would have otherwise occurred. Notwithstanding, the adjusted underlying result is forecast to gradually improve over time.
S1	Stability Rates concentration Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue] x100	66.36%	69.72%	71.71%	71.68%	71.66%	The Strategic Financial Plan forecasts a greater reliance on Council rates into the future. The Strategic Financial Plan anticipates Federal and State Governments to slow the rate of growth of financial support for Councils into the future.
S2	Rates effortRates compared to property values[Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.36%	0.37%	0.38%	0.40%	0.41%	No material variations

#### SERVICE PERFORMANCE INDICATORS - DEFINITIONS

"adjusted underlying revenue" means total income other than-

(a) non-recurrent grants used to fund capital expenditure; and

(b) non-monetary asset contributions; and

(c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)

"adjusted underlying surplus (or deficit)" means adjusted underlying revenue less total expenditure

"asset renewal expenditure" means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability

"current assets" has the same meaning as in the AAS.

"current liabilities" has the same meaning as in the AAS.

"non-current assets" means all assets other than current assets.

"non-current liabilities" means all liabilities other than current liabilities.

"non-recurrent grant" means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a Council's Strategic Resource Plan.

"own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of Council (including government grants).

"population "means the resident population estimated by Council.

"rate revenue" means revenue from general rates, municipal charges, service rates and service charges.

"recurrent grant "means a grant other than a non-recurrent grant.

"residential rates" means revenue from general rates, municipal charges, service rates and service charges levied on residential properties.

"restricted cash" means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year.

"unrestricted cash" means all cash and cash equivalents other than restricted cash.

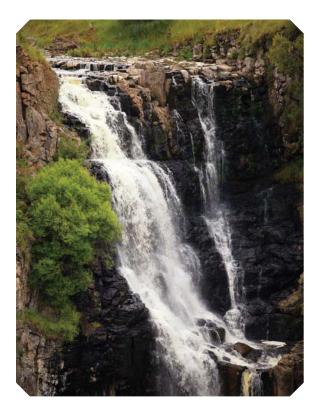
#### **OTHER INFORMATION**

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the Local Government Act 1989 and Local Government (Planning and Reporting) Regulations 2014.

Where applicable the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from Council information systems or from third parties (e.g. Australian Bureau of Statistics).

The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the Council's strategic resource plan. The Local Government (Planning and Reporting) Regulations 2014 requires explanation of any material variations in the results contained in the performance statement, which have been provided where applicable as appropriate in this first year of reporting under the new Local Government Performance Reporting Framework.

The forecast figures included in the performance statement are those adopted by Council in its strategic resource plan on 3 June 2015 and which forms part of the Council plan. The strategic resource plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The strategic resource plan can be obtained by contacting Council.



#### 2014-15 Performance Statement



#### Certification of the performance statement

In my opinion, the accompanying performance statement has been prepared in accordance with the Local Government Act 1989 and the Local Government (Planning and Reporting) Regulations 2014.

Steven Ivelja CPA Principal Accounting Officer Dated: 11 September 2015

In our opinion, the accompanying performance statement of the (*Council name*) for the year ended 30 June 2015 presents fairly the results of Council's performance in accordance with the *Local Government Act 1989* and the Local Government (Planning and Reporting) Regulations 2014.

The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.

We have been authorised by the Council and by the Local Government (Planning and Reporting) Regulations 2014 to certify this performance statement in its final form

Tonia Dudzik Councillor Dated: 11 September 2015

J. Spa

John Spain Councillor Dated: 11 September 2015

Rob Croxford Chief Executive Officer Dated: 11 September 2015



Victorian Auditor-General's Office

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#### INDEPENDENT AUDITOR'S REPORT

To the Councillors, Moorabool Shire Council

#### The Performance Statement

The accompanying performance statement for the year ended 30 June 2015 of Moorabool Shire Council which comprises the statement, the related notes and the Council approval of the performance statement has been audited.

#### The Councillors' Responsibility for the Performance Statement

The Councillors of Moorabool Shire Council are responsible for the preparation and fair presentation of the performance statement in accordance with the *Local Government Act 1989* and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the performance statement that is free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

As required by the *Local Government Act 1989*, my responsibility is to express an opinion on the performance statement based on the audit, which has been conducted in accordance with Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the performance statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the performance statement. The audit procedures selected depend on judgement, including the assessment of the risks of material misstatement of the performance statement, whether due to fraud or error. In making those risk assessments, consideration is given to the internal control relevant to the entity's preparation and fair presentation of the performance statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the overall presentation of the performance statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Auditing in the Public Interest

#### Independent Auditor's Report (continued)

#### Independence

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit, the Auditor-General, his staff and delegates complied with all applicable independence requirements of the Australian accounting profession.

#### Auditor's Opinion

In my opinion, the performance statement of Moorabool Shire Council in respect of the 30 June 2015 financial year presents fairly, in all material respects, in accordance with the *Local Government Act 1989*.

MELBOURNE 11 September 2015

John Doyle

2 Auditing in the Public Interest

### **PART EIGHT** Financial Statements

#### Moorabool Shire Council 2014/2015 Financial Report Table of Contents

#### Financial Report

#### **Financial Statements**

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

#### Notes to Financial Statements

NOLES LO FILIALICIAI	טומוכוווכוונס
Introduction	
Note 1	Significant accounting policies
Note 2	Budget Comparison
Note 3	Rates and charges
Note 4	Statutory fees and fines
Note 5	User fees
Note 6	Grants
Note 7	Contributions
Note 8	Net gain (loss) on disposal of property, infrastructure, plant and equipment
Note 9	Other income
Note 10	Employee costs
Note 11	Materials and services
Note 12	Bad and doubtful debts
Note 13	Depreciation and amortisation
Note 14	Borrowing costs
Note 15	Other expenses
Note 16	Cash and cash equivalents
Note 17	Trade and other receivables
Note 18	Other financial assets
Note 19	Inventories
Note 20	Non-current assets classified as held for sale
Note 21	Other assets
Note 22	Property, infrastructure, plant and equipment
Note 23	Trade and other payables
Note 24	Trust funds and deposits
Note 25	Provisions
Note 26	Interest-bearing loans and borrowings
Note 27	Reserves
Note 28	Reconciliation of cash flows from operating activities to surplus/(deficit)
Note 29	Reconciliation of cash and cash equivalents
Note 30	Financing arrangements
Note 31	Commitments
Note 32	Operating leases
Note 33	Contingent liabilities and contingent assets
Note 34	Financial instruments
Note 35	Related party transactions
Note 36	Events occurring after balance date

Certification of the Financial Report

#### Comprehensive Income Statement For the Year Ended 30 June 2015

	Note	2015 \$'000	2014 \$'000
Income			
Rates and charges	3	27,633	26,018
Statutory fees and fines	4	481	396
User fees	5	1,716	1,485
Grants - operating	6	11,822	6,644
Grants - capital	6	4,961	4,054
Contributions - monetary	7	933	104
Contributions - non-monetary	7	3,848	4,275
Net gain (loss) on disposal of property, infrastructure, plant and	l		
equipment and investment properties	8	(3,612)	(1,380)
Other income	9	1,724	1,491
Total Income	-	49,507	43,087
Expenses			
Employee costs	10	(17,094)	(16,712)
Materials and services	11	(15,428)	(15,413)
Bad and doubtful debts	12	(22)	(31)
Depreciation and amortisation	13	(7,708)	(7,280)
Borrowing costs	14	(777)	(852)
Other expenses	15	(793)	(1,145)
Total Expenses	-	(41,823)	(41,433)
Surplus/(deficit) for the year	-	7,684	1,654
	-		
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	27(a)	14,616	(35,580)
Total comprehensive Result	-	22,300	(33,927)

#### Moorabool Shire Council 2014/2015 Financial Report

#### Balance Sheet As at 30 June 2015

	Note	2015 \$'000	2014 \$'000
Assets			
Current assets			
Cash and cash equivalents	16	12,173	9,576
Trade and other receivables	17	4,377	3,899
Other financial assets	18	-	-
Inventories	19	21	17
Non-current assets classified as held for sale	20	991	991
Other assets	21	306	165
Total current assets		17,868	14,647
Non-current assets			
Trade and other receivables	17	122	127
Property, infrastructure, plant and equipment	22	438,128	422,110
Total non-current assets		438,250	422,237
Total assets		456,117	436,885
Liabilities			
Current liabilities			
Trade and other payables	23	3,856	6,338
Trust funds and deposits	24	599	813
Provisions	25	3,820	3,520
Interest-bearing loans and borrowings	26	1,464	5,107
Total current liabilities		9,740	15,779
Non-current liabilities			
Provisions	25	919	923
Interest-bearing loans and borrowings	26	10,567	7,592
Total non-current liabilities		11,486	8,514
Total liabilities		21,226	24,293
Net assets		434,891	412,592
Equity			
Accumulated surplus		131,611	124,985
Reserves	27	303,281	287,606
Total Equity		434,891	412,592

#### Statement of Changes in Equity For the Year Ended 30 June 2015

2015	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		412,592	124,985	284,358	3,249
Surplus/(deficit) for the year	27a	7,684	7,684	-	-
Net asset revaluation increment/(decrement)		14,616	-	14,616	-
Transfers to other reserves	27b	-	(1,374)	-	1,374
Transfers from other reserves	27b	-	315	-	(315)
Balance at end of the financial year		434,891	131,611	298,973	4,307

Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
	445,930 589	123,197 589	319,938	2,795
27a	1,654 (35,580)	1,654	- (35,580)	-
27b	-	(543)	-	543
27b	-	90	294 259	(90) 3,249
	27a 27b	\$'000 445,930 589 27a 1,654 (35,580) 27b -	Note         Total \$'000         Surplus \$'000           445,930         123,197           589         589           27a         1,654           (35,580)         -           27b         -           27b         -           27b         -           27b         -           27b         90	Note         Total \$'000         Surplus \$'000         Reserve \$'000           445,930         123,197         319,938           589         589         -           27a         1,654         1,654         -           (35,580)         -         (35,580)         -           27b         -         90         -

\*Found assets are an adjustment made in 2013/14 relating to prior years that impacts the opening balance for 2013/14.

#### Statement of Cash Flows For the Year Ended 30 June 2015

	Note	2015 Inflows/ (Outflows) \$'000	2014 Inflows/ (Outflows) \$'000
Cash flows from operating activities	NOIC	\$ 000	φ 000
Rates and charges Statutory fees and fines User fees (inclusive of GST) Grants - operating (inclusive of GST) Grants - capital (inclusive of GST) Contributions - monetary Interest received Trust funds and deposits taken Other receipts (inclusive of GST) Net GST refund/payment Employee costs Materials and services (inclusive of GST)		27,480 481 1,624 12,172 4,961 933 469 117 1,293 1,938 (16,798) (20,515)	26,100 460 1,523 6,496 4,161 104 478 2,894 1,042 1,938 (16,259) (17,217)
Trust funds and deposits repaid Other payments Net cash provided by/(used in) operating activities	28	(331) (815) 13,008	(2,878) (508) <b>8,334</b>
Cash flows from investing activities Payments for property, infrastructure, plant and equipment Proceeds from sale of property, infrastructure, plant and equipment Net cash provided by (used in) investing activities	_	(9,194) 228 (8,966)	(10,922) 415 <b>(10,507)</b>
Cash flows from financing activities			
Finance costs Proceeds from borrowings Repayment of borrowings Net cash provided by (used in) financing activities	_	(777) 1,000 (1,667) (1,444)	(852) 2,845 (1,517) <b>477</b>
Net increase (decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the financial year		2,598 9,576	(1,696) 11,272
Cash and cash equivalents at the end of the financial year	29	12,173	9,576
Financing arrangements Restrictions on cash assets	30 16		

#### Statement of Capital Works For the Year Ended 30 June 2015

Ν	ote 2015 \$'000	2014 \$'000
Property		
Land	133	30
Total land	133	30
Buildings	507	347
Total buildings	507	347
Total property	640	377
Plant and equipment		
Plant, machinery and equipment	1,521	675
Computers and telecommunications	16	123
Library books	143	111
Total plant and equipment	1,680	909
Infrastructure		
Roads	5,740	4,114
Bridges	157	232
Footpaths and cycleways	166	3,415
Drainage	84	1,243
Recreational, leisure and community facilities	520	332
Parks, open space and streetscapes	45	23
Other infrastructure	163	259
Total infrastructure	6,875	9,618
Total capital works expenditure	9,194	10,905
Represented by:		
New asset expenditure	971	462
Asset renewal expenditure	7,692	9,890
Asset upgrade expenditure	531	553
Total capital works expenditure	9,194	10,905

#### Moorabool Shire Council 2014/2015 Einancial Report

#### Introduction

Moorabool Shire Council was established by an Order of the Governor in Council on Friday, 6 May 1994 and is a body corporate. The Council's main office is located at 15 Stead Street, Ballan.

#### Statement of Compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1989, and the Local Government (Planning and Reporting) Regulations 2014.

#### Note 1 Significant accounting policies

#### (a) Basis of accounting

The accrual basis of accounting has been used in the preparation of these financial statements, whereby assets liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to note 1 (k) )
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to note 1 (I))
- the determination of employee provisions (refer to note 1 (r) )

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

#### (b) Change in accounting policies

There have been no changes in accounting policies from the previous period.

#### (c) Committees of management

All entities controlled by Council that have material revenues, expenses, assets or liabilities, such as committees of management, have been included in this financial report. Any transactions between these entities and Council have been eliminated in full.

#### (d) Revenue recognition

Income is recognised when the Council obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to the Council and the amount of the contribution can be measured reliably.

#### Rates and charges

Annual rates and charges are recognised as revenues when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

#### Statutory fees and fines

Statutory fees and fines (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

#### User fees

User fees are recognised as revenue when the service has been provided or the payment is received, whichever first occurs.

#### Grants

Grant income is recognised when Council obtains control of the contribution. This is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and are valued at their fair value at the date of transfer.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in note 6. The note also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

#### Note 1 Significant accounting policies (cont.)

#### (d) Revenue recognition (cont.)

#### Contributions

Monetary and non monetary contributions are recognised as revenue when Council obtains control over the contributed asset.

#### Sale of property, infrastructure, plant and equipment

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

#### Interest

Interest is recognised as it is earned.

#### Dividends

Dividend revenue is recognised when the Council's right to receive payment is established.

#### Other Income

Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.

#### (e) Fair value measurement

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 Fair value measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value under AASB 13 is an exit price regardless of whether that price is directly observable or estimated using another valuation technique.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

#### (f) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less, net of outstanding bank overdrafts.

#### (g) Trade and other receivables

Receivables are carried at amortised cost using the effective interest rate method. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred.

#### (h) Other financial assets

Other financial assets are valued at fair value, being market value, at balance date. Term deposits are measured at amortised cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

#### (i) Inventories

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. Inventories are measured at the lower of cost and net realisable value.

All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where Inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.

#### Note 1 Significant accounting policies (cont.)

#### (j) Non-current assets classified as held for sale

A non-current asset held for sale (including disposal groups) is measured at the lower of its carrying amount and fair value less costs to sell, and are not subject to depreciation. Non current assets, disposal groups and related liabilities assets are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification.

#### (k) Recognition and measurement of property, plant and equipment, infrastructure, intangibles

#### Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the amount for which the asset could be exchanged between knowledgeable willing parties in an arm's length transaction.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits detailed in note 1(I) have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

#### Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset. Further details regarding the fair value hierarchy are disclosed at Note 22, Property, infrastructure, plant and equipment, and infrastructure.

In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis every 5 years. The valuation is performed either by experienced council officers or independent experts.

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

#### Land under roads

Council recognises land under roads it controls at fair value. Council does not recognise land under roads that it controlled prior to 1 July 2008 in its financial report.

#### Depreciation and amortisation of property, plant and equipment, infrastructure

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

ote 1	Significant accounting policies (cont.)		
	Depreciation and amortisation of property, plant and equipment, infrastructure (cont.)		
	Depreciation periods used are listed below and are consistent with the prior year unless otherwise stated.	Depreciation	Threshold
	Asset recognition thresholds and depreciation periods	Period	Limi \$'00
	Property		\$ 00
	Land	-	
	Land improvements	-	
	Buildings		
	Buildings	50-80 years	
	Plant and Equipment		
	Plant, machinery and equipment	5-10 years	
	Fixtures, fittings and furniture	3-10 years	
	Computers and telecommunications	1-5 years	
	Library books	10 years	n/
	Infrastructure		
	Roads		
	- Formation and earthworks	Infinite	
	- Pavement and seals	20-80 years	
	- Substructure	15-30 years	
	- Road kerb, channel and minor culverts	40-70 years	
	Footpaths and cycleways	10-50 years	
	Drainage	25-100 years	
	Bridges		
	- Bridges deck	80 years	
	- Bridges substructure	80 years	
	- Major culverts	80 years	
	Recreational, leisure and community facilities	15-40 years	
	Parks, open space and streetscapes	20-100 years	
	Density and maintenance		
	Repairs and maintenance		

#### Repairs and maintenance

Routine maintenance, repair costs and minor renewal costs are expensed as incurred. Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

#### (n) Investment property

Investment property, comprising freehold office complexes, is held to generate long-term rental yields. Investment property is measured initially at cost, including transaction costs. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefit in excess of the originally assessed performance of the asset will flow to the Council. Subsequent to initial recognition at cost, investment property is carried at fair value, determined annually by independent valuers. Changes to fair value are recorded in the comprehensive income statement in the period that they arise. Rental income from the leasing of investment properties is recognised in the comprehensive income statement on a straight line basis over the lease term.

#### Impairment of assets (0)

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the Comprehensive Income Statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

#### Trust funds and deposits (n)

Amounts received as deposits and retention amounts controlled by Council are recognised as Trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited (refer to note 24).

Notes to the Financial Report For the Year Ended 30 June 2015

#### Note 1 Significant accounting policies (cont.)

#### (q) Borrowings

Borrowings are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs. The measurement basis subsequent to initial recognition depends on whether the Council has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method.

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities at initial recognition.

#### Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council. Except where specific borrowings are obtained for the purpose of specific asset acquisition, the weighted average interest rate applicable to borrowings at balance date, excluding borrowings associated with superannuation, is used to determine the borrowing costs to be capitalised.

Borrowing costs include interest on bank overdrafts, interest on borrowings and finance lease charges.

#### (r) Employee costs and benefits

The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date:

#### Wages and salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulated sick leave expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits in respect of employee services up to the reporting date, classified as current liabilities and measured at their nominal values.

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

#### Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits.

Current Liability - unconditional LSL is disclosed as a current liability even when the council does not expect to settle the liability within 12 months because it will not have the unconditional right to defer settlement of the entitlement should an employee take leave within 12 months.

#### The components of this current liability are measured at :

- present value component that is not expected to be wholly settled within 12 months.
- nominal value component that is expected to be wholly settled within 12 months.

#### Classification of employee costs

Non-current liability - conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a noncurrent liability. There is an unconditional right to defer settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL liability is measured at present value.

#### Retirement Gratuity

Retirement gratuities were provided to certain employees who were employed by the former Shire of Bacchus Marsh. The liability represents a set proportion of accumulated sick leave that is payable on retirement. At balance date, the liability is measured at the nominal value of 14 March 1996.

#### (s) Quarry rehabilitation provision

Council is obligated to restore quarry sites to a particular standard. The forecast life of the sites are based on current estimates of remaining capacity and the forecast rate of infill. The provision for quarry restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

#### (t) Leases

#### Operating leases

Lease payments for operating leases are required by the accounting standards to be recognised on a straight line basis, rather than expenses in the years in which they are incurred.

#### Note 1 Significant accounting policies (cont.)

#### (u) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

#### (v) Financial guarantees

Financial guarantee contracts are not recognised as a liability in the balance sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probably that that right will be exercised. Details of guarantees that Council has provided, that are not recognised in the balance sheet are disclosed at Note 33 Contingent Liabilities and Contingent Assets.

#### (w) Contingent assets and contingent liabilities and commitments

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed by way of a note and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value by way of note and presented inclusive of the GST payable.

#### (x) Pending accounting standards

Certain new AAS's have been issued that are not mandatory for the 30 June 2015 reporting period. Council has assessed these pending standards and has identified that no material impact will flow from the application of these standards in future reporting periods.

#### (y) Rounding

Unless otherwise stated, amounts in the financial report have been rounded to the nearest thousand dollars. Figures in the financial statements may not equate due to rounding.

Notes to the Financial Report

For the Year Ended 30 June 2015

#### Note 2 Budget Comparison

The budget comparison notes compare Council's financial plan, expressed through its annual budget, with actual performance. The Local Government (Planning and Reporting) Regulations 2014 requires explanation of any material variances. Council has adopted a materiality threshold of 10 percent or \$1,000,000 where an explanation is provided. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 16 July 2014. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for revenue and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

These notes are prepared to meet the requirements of the Local Government Act 1989 and the Local Government (Planning and Reporting) Regulations 2014.

	Budget	Actual	Variance	
a) Income and Expenditure	2015	2015	2015	
	\$'000	\$'000	\$'000	Ref
Income				
Rates and charges	27,959	27,633	(326)	
Statutory fees and fines	536	481	(55)	
User fees	1,748	1,716	(32)	
Grants - operating	8,599	11,822	3,223	1
Grants - capital	2,893	4,961	2,068	2
Contributions - monetary	185	933	748	3
Contributions - non monetary	4,500	3,848	(652)	4
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	(1,634)	(3,612)	(1,978)	5
Interest received	530	469	(61)	6
Other income	981	1,256	275	7
Total income	46,297	49,507	3,210	
Expenses				
Employee costs	(17,227)	(17,094)	132	
Materials and services	(15,175)	(15,428)	(254)	
Bad and doubtful debts	(2)	(22)	(20)	8
Depreciation and amortisation	(8,120)	(7,708)	412	
Borrowing costs	(639)	(777)	(137)	9
Other expenses	(440)	(793)	(353)	10
Total expenses	(41,602)	(41,823)	(221)	
Surplus/(deficit) for the year	4,695	7,684	2,989	

#### (i) Explanation of material variations

Ref 1	Item Grants - operating	Explanation Actual is \$3,223k favourable to budget largely due to early receipt of 2015/16 grants for State Financial Assistance (\$1,974k), Local Roads Funding (\$895k) and Bush Fire Preparedness (\$120k). Other favourable variance include increased grants for Aged & Disability (\$158k).
2	Grants - capital	The favourable result of \$2,068k is due to grants carried forward from 2013/14 budget for Flood Recovery (\$1,853k) and the Halletts Way Southern Connection (\$440k).
3	Contributions - monetary	Actual is \$748k favourable to budget largely due an unbudgeted \$799k developer contribution for West Maddingley being received.

Note 2	Budge	t Comparison (cont.)	
	4	Contributions - non monetary	Due to the highly unpredictable nature of non-monetary contributions, an estimate of potential value was made for budget purposes, however the actual value of these contributions came in slightly lower than estimated.
	5	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	The variance to budget relates predominantly to renewal or upgrade of road assets, with the WDV of these far exceeding the budget estimate.
	6	Interest Received	Actual is \$61k lower than budget due to the impact of a lower cash balance held. This has occurred for a number of reasons, such as the cancellation of the early payment of the Financial Assistance Grants in 2014/15 and a significant delay in the receipt of the final flood assistance payments. Also, investment returns have generally been lower than the rates assumed in the calculation of the budget.
	7	Other income	Result is favourable by \$275k due to increased insurance claims for stolen plant items (\$73k), an unbudgeted \$61k for Natural Disaster relief reimbursement following the February/March storms, increased recycling collection charges (\$52k) and an unbudgeted profit share from our leisure services contract (\$51k).
	8	Bad and doubtful debts	The unfavourable result of \$20k is primarily caused by the reduction of our Peri Urban Grant (\$52k) being written off to bad debts. This is partially offset by a \$41k reduction in provisions for Bad and Doubtful debts.
	9	Borrowing costs	Unfavourable result of (\$137k) is due to the budget incorrectly assuming lower interest repayments.
	10	Other expenses	The unfavourable result is due to the change in classification of Operating Lease expenses (\$325k) from Materials & Services in the budget, to Other expenses in the Statement of Comprehensive Income to align with the Model Accounts.

Moorabool Shire Council 2014/2015 Financial Report

Note 2

#### Notes to the Financial Report For the Year Ended 30 June 2015

Budget Comparison (cont.)	
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b) Capital Works	Budget 2015 \$'000	Actual 2015 \$'000	Variance 2015 \$'000	Ref
Property				
Land		133	133	1
Total land	-	133	133	
Buildings	1,023	507	(516)	2
Total buildings	1,023	507	(516)	
Total property	1,023	640	(383)	
Plant and equipment				
Plant, machinery and equipment	1,389	1,521	132	
Computers and telecommunications	-	16	16	
Library books	-	143	143	3
Total plant and equipment	1,389	1,680	291	
Infrastructure				
Roads	6,193	5,740	(453)	
Bridges	390	157	(233)	4
Footpaths and cycleways	105	166	61	5
Drainage	50	84	34	6
Recreational, leisure and community facilities	419	520	101	7
Parks, open space and streetscapes	60	45	(15)	8
Other infrastructure	8	163	155	9
Total infrastructure	7,225	6,875	(350)	
Total capital works expenditure	9,637	9,194	(443)	
Represented by:				
New asset expenditure	923	971	48	
Asset renewal	5,477	7,692	2,215	
Asset expansion expenditure	70	-	(70)	
Asset upgrade	3,167	531	(2,636)	
Total capital works expenditure	9,637	9,194	(443)	

#### (i) Explanation of material variations

Ref	Item	Explanation
1	Land	Unbudgeted expenditure on the purchase of Taverner St (\$110k) and Clarendon Lal-Lal Road (\$23k) are the source of this variance. These purchases have been funded from reserves.
2	Buildings	The favourable variance of \$516k is largely caused by the following budgeted projects not being completed in 2014/15: Darley Office Lift Upgrade (\$225k), Darley Children's Hub (\$231k), and Ballan Mechanic Hall Improvements (\$90k). These projects will be carried forward in the 2015/16 budget.
3	Library books	Expenditure on Library Books were incorrectly classified in the budget document leading to an unfavourable variance of \$143k.
4	Bridges	The favourable variance of \$233k is largely caused by the replacement of the Lees Road Bridge not being completed in 2014/15 this will be carried forward in the 2015/16 budget.
5	Footpaths and cycleways	The unfavourable variance of \$61k is largely caused by expenditures on the Halletts Way Shared Path (\$124k) a project funded from savings in the 2013/14 capital program. This is partially offset by Darley Neighbourhood Walking Trails (\$85k) which will be carried forward to the 2015/16 budget.
6	Drainage	The unfavourable variance of \$34k is largely caused by expenditures on replacement of the Drainage Line in Vance Close (\$60k) being carried forward from the 2013/14 budget. This is partially offset by savings of \$26k in the Pit-Lid replacement program.

Moorabool Shire Council 2014/2015 Financial Report			Notes to the Financial Report For the Year Ended 30 June 2015
Note 2	te 2 Budget Comparison (con		ont.)
	7	Recreational, leisure and community facilities	The unfavourable variance of \$101k is largely caused by expenditures projects carried forward from 2013/14 (\$511k) including Mason's Lane Redevelopment (\$287k) and Bacchus Marsh Racecourse Reserve (\$135k). This is partially offset by projects deferred until 2015/16 (\$470k) including the Gordon Tennis Courts Project (\$140k) and the Maddingley Park Gate Restoration Project (\$72.5k).
8 Parks, open space and streetscapes		space and	The favourable variance of \$15k is caused by the Coimadai Avenue of Honour project (\$60k) being moved from the capital program to operations, this is partially offset by Maddingley Park - Hedge and Fence Works (\$445k) being misclassified in the budget document.
	9	Other infrastructure	The unfavourable variance of \$155k is largely caused the following projects being allocated to different categories in the budget document: Blackwood Public Toilet Refurbishment (\$19k), Riverside Park Toilet - Refurbishment (\$29k), Moon Reserve - New Toilet Facility (\$55k), Maddingley Park & Basin- Install isolation valve/replace water meter (\$14k), and Maddingley Park - Water Storage (\$41k).

Moorabool Shire Council	Notes to the Financial Report		
2014/2015 Financial Report	For the Year Ended 30 June 2015		
	2015 2014		

		\$'000	\$'000
Note 3	Rates and charges		

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is the market value of the land and all improvements to that land as assessed by a Council appointed valuer.

The valuation base used to calculate general rates for 2014/2015 was \$5,710 million (2013/2014 \$5,254 million).

General Rates	23,767	22,358
Waste / Garbage Charges	3,633	3,519
Supplementary rates and rate adjustments	233	141
Cultural and recreational	-	-
Revenue in lieu of rates	-	-
Total rates and charges	27,633	26,018

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2014 and the valuation was be first applied in the rating year commencing 1 July 2014.

Note 4	Statutory fees and fines		
	Infringements and costs	147	109
	Court recoveries	25	-
	Town planning fees	255	240
	Land information certificates	29	26
	Permits	25	21
	Total statutory fees and fines	481	396
Note 5	User fees		
	Aged and health services	531	465
	Leisure centre and recreation	30	25
	Children's programs	59	87
	Animal registrations	450	367
	Building services	236	177
	Transfer stations	335	279
	Other fees and charges	75	86
	Total user fees	1,716	1,485
		<u>.</u>	<u> </u>
Note 6	Grants		
	Grants were received in respect of the following :		

Grants were received in respect of the following :

Summary of grants		
Commonwealth funded grants	11,326	5,722
State funded grants	5,428	4,820
Others	29	156
Total	16,783	10,698

	ol Shire Council 5 Financial Report	Notes to the Finan For the Year Ended 30	
		2015 \$'000	2014 \$'000
Note 6	Grants (cont.)		
	(a) Operating Grants		
	Recurrent - Commonwealth Government		
	Victoria Grants Commission	8,629	2,760
	Family Day Care	-	250
	Recurrent - State Government		
	Aged care	1,752	1,609
	School crossing supervisors	54	49
	Libraries	245	225
	Maternal and child health	435	420
	Other	336	327
	Total recurrent operating grants	11,451	5,640
	Non-recurrent - Commonwealth Government		
	NBN projects	-	131
	Healthy Communities	(34)	120
	Non-recurrent - State Government		
	Emergency management	240	120
	Valuations	93	120
	Strategic planning and tourism	15	350
	Families and youth	3	28
	Environment and health	51	202
	Community development	1	40
	Other	2	12
	Total non-recurrent operating grants	371	1,004
	Total operating grants	11,822	6,644
	(b) Capital Grants		
	Recurrent - Commonwealth Government		
	Roads to recovery	879	910
	Recurrent - State Government		
	Local roads	1,000	1,000
	Total recurrent capital grants	1,879	1,910
	Non-recurrent - Commonwealth Government	1.050	4 550
	Emergency recovery	1,853	1,550
	Non-recurrent - State Government		
	Community and recreational facilities	232	290
	Local Roads	969	148
	Non-recurrent - Other sources		
	Sundry capital grants	29	156
	Total non-recurrent capital grants	3,083	2,143
	Total capital grants	4,961	4,054

Moorabool Shire Council	Notes to the Financial Report
2014/2015 Financial Report	For the Year Ended 30 June 2015

		2015	2014
		\$'000	\$'000
Note 6	Grants (cont.)		

#### Conditions on Grants

Note 7

Grants recognised as revenue during the year that were obtained on condition that they be expended in a specified manner that had not occurred at balance date were:

Aged and disability	55	88
Community projects and events	-	262
Corporate projects	-	63
Emergency management	120	4
Engineering	-	23
Environment	21	27
Family and children's services	34	52
Recreational, leisure and community facilities	29	212
Roads	640	206
Strategic planning and tourism	-	184
	900	1,119

Grants which were recognised as revenue in prior years and were expended during the current year in the manner specified by the grantor were:

Contributions		
Net increase (decrease) in restricted assets resulting from grant revenues for the year:	350	387
	550	733
Strategic planning and tourism	113	-
Roads	29	107
Recreational, leisure and community facilities	132	-
Natural disaster relief	-	6
Family and children's services	94	69
Environment	45	-
Corporate projects	-	240
Community projects and services	131	235
Aged and disability	6	76

Monetary	933	104
Non-monetary	3,848	4,275
Total contributions	4,781	4,379

Contributions of non-monetary assets were received in relation to the following asset classes.		
Land	266	436
Infrastructure	3,455	3,840
Other	127	-
—	3.848	4,275

	ol Shire Council 5 Financial Report	Notes to the Financ For the Year Ended 30	
		2015 \$'000	2014 \$'000
Note 8	Net gain (loss) on disposal of property, infrastructure, plant and equipment		
	Proceeds of sale	313	415
	Written down value of assets disposed Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(3,925) (3,612)	(1,796 <b>(1,380</b>
	The loss on disposal of assets primarily relates to the value of road infrastructure written	off as a result of its capital ren	ewal
Note 9	Other income		
	Interest	469	478
	Reimbursements, rebates and recoveries	413	470
	Recycling income	132	124
	Other rent	108	61
	Royalties	64	77
	Peri-Urban contributions	90	60
	Insurance claims	76	Į
	Sales	63	4
	Other	310	168
	Total other income	1,724	1,491
Note 10 (a	a) Employee costs		
	Wages and salaries	14,523	14,068
	Workcover	362	422
	Casual staff	758	74
	Superannuation	1,348	1,250
	Fringe Benefits Tax	104	22
	Total employee costs	17,094	16,712
Note 10 (I	b) Superannuation		
	Council made contributions to the following funds:		
	Defined benefits fund	( 140	0.00
	Employer contributions to Local Authorities Superannuation Fund (Vision Super) at 9.5% Employer contributions payable at reporting date	6 148 (5)	209
	Accumulation funds		
	Accumulation funds	6 1,066	81
		6 1,066 564	
	Accumulation funds Employer contributions to Local Authorities Superannuation Fund (Vision Super) at 9.5%		81 36 1,17

Moorabool Shire Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership - accumulation and defined benefit - each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in the Comprehensive Income Statement when they are made or due.

Notes to the Financial Report the Year Ended 30 June 2015

Moorabool Shire Council	
2014/2015 Financial Report	For

		2015	2014
		\$'000	\$'000
Note 10 (b)	Superannuation (cont.)		

#### Accumulation

The Fund's accumulation categories, Vision MySuper/Vision Super Saver, receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2015, this was 9.5% required under Superannuation Guarantee legislation (for 2013/14 this was 9.25%)).

#### **Defined Benefit**

Moorabool Shire Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Moorabool Shire Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

Moorabool Shire Council did not make any unfunded liability payments to Vision Super during the 2014/15 financial year, or the prior financial year.

The expected employer contributions to be paid to the defined benefit category of Vision Super for the year ending 30 June 2016 is \$99,500.

#### Note 11 Materials and services

Total materials and services	15,428	15,413
Community grants and advances	748	719
Agency staff	315	420
Consultants	1,374	1,060
Insurance	511	530
Information technology	816	884
Office administration	640	658
Utilities	461	482
General maintenance	840	816
Building maintenance	514	408
Contract payments	7,124	7,239
Materials and services	2,086	2,198

## Note 12 Bad and doubtful debts Parking fine debtors 1 1 Other debtors 21 30 Total bad and doubtful debts 22 31

Note 13	Depreciation and amortisation		
	Property	720	709
	Plant and equipment	828	704
	Infrastructure	6,160	5,867
	Total depreciation and amortisation	7,708	7,280

Refer to note 22 for a more detailed breakdown of depreciation and amortisation charges

Note 14	Borrowing costs		
	Interest - Borrowings	777	852
	Total borrowing costs	777	852

Stood         Stood         Stood         Stood           Auditors' remuneration - VAGO - audit of the financial statements, performance statement of gran acquitals         38         3           Auditors' remuneration - Internal         80         7           Counciliars allowances         2322         22           Operating lease renals         325         66           Bank fees         57         6           Other         61         7           Total other expenses         793         1.1           Vite 16         Cash and cash equivalents         8,171         5.57           Cash at bank         8,171         5.57           Total other expenses         12,173         9,557           Total cash and cash equivalents         12,173         9,557           Council's cash and cash equivalents         12,173         9,557           Total cash and cash equivalents         11,574         8,76           Total cash and cash equivalents         11,574         8,76           Total unrestricted for dash cash equivalents         11,574         8,75           Total unrestricted cash and cash equivalents         11,574         8,75           Auditory frequire and cash equivalents         11,574         8,75         2,020 </th <th></th> <th>l Shire Council Financial Report</th> <th>Notes to the Financi For the Year Ended 30 J</th> <th></th>		l Shire Council Financial Report	Notes to the Financi For the Year Ended 30 J	
Auditors' remuneration - VAGO - audit of the financial statements,       38       3         Auditors' remuneration - Internal       90       7         Councillors' allowances       222       222         Operating lease retails       325       66         Bark less       57       6         Other       61       7         Total other expenses       793       1.14         Vote 16       Cash and cash equivalents       8.171       5.57         Cash at bank       8.171       5.57       1.171       5.57         Total other expenses       793       1.14       9.00       4.00				2014 \$'000
performance statement and grant acquittals         38         3           Auditors' renunceration - Internal         80         7           Councillors' allowances         232         22           Operating lease rentals         325         66           Bank fees         57         6           Other         61         7           Total other expenses         793         1.14           Vote 16         Cash and cash equivalents         2           Cash at bank         8,171         5.57           Term deposits         4,000         4,000           Total cash and cash equivalents         12,173         9,57           Council's cash and cash equivalents         599         81           Total restricted funds         599         81           Total restricted funds         599         81           Total unrestricted cash and cash equivalents         11,574         8,76           Althoogh not externally restricted the following amounts have been allocated for specific future purposes by Council:         - Cash held for fund carried forward capital works and projects         4,875         2.02           - Recreation facilities reserve         312         50         715         91           - Heitets Way road works         312 </th <th>Note 15</th> <th>Other expenses</th> <th></th> <th></th>	Note 15	Other expenses		
performance statement and grant acquittals         38         3           Auditors' renunceration - Internal         80         7           Councillors' allowances         232         22           Operating lease rentals         325         66           Bank fees         57         6           Other         61         7           Total other expenses         793         1.14           Vote 16         Cash and cash equivalents         2           Cash at bank         8,171         5.57           Term deposits         4,000         4,000           Total cash and cash equivalents         12,173         9,57           Council's cash and cash equivalents         599         81           Total restricted funds         599         81           Total restricted funds         599         81           Total unrestricted cash and cash equivalents         11,574         8,76           Althoogh not externally restricted the following amounts have been allocated for specific future purposes by Council:         - Cash held for fund carried forward capital works and projects         4,875         2.02           - Recreation facilities reserve         312         50         715         91           - Heitets Way road works         312 </td <td></td> <td>Auditory provides VACO and the first statements</td> <td></td> <td></td>		Auditory provides VACO and the first statements		
Auditors' remuneration - Internal         80         7           Councillos' allowances         232         222           Operating lease rentals         325         66           Bank fees         57         66           Other         61         7           Total other expenses         793         1,14           Vote 16         Cash and cash equivalents         8,171         5,557           Cash at bank         8,171         5,557         12,173         9,57           Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:         -         7.041         12,173         9,57           Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:         -         7.043         11,574         8,76           - Trast funds and deposits (Note 24)         599         81         11,574         8,76           Total unrestricted cash and cash equivalents         11,574         8,75         2,00           - Cash hell to fund carried forward capital works and projects         4,875         2,02         2,696         2,53           Total funds subject to intended allocations         5,961         3,44         9,81         3,44 <td></td> <td></td> <td>20</td> <td>25</td>			20	25
Councillors' allowances       232       22         Operating lease rentals       325       66         Bank fees       57       6         Other       61       7         Total other expenses       793       1,14         Note 16       Cash and cash equivalents       2         Cash and cash equivalents       2       5.7         Cash and cash equivalents       12,173       9.57         Total cash and cash equivalents       12,173       9.57         Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:       599       81         Total restricted funds       11,574       8,76         Total restricted funds       11,574       8,76         Although not externally restricted the following amounts have been allocated for specific future purposes by Councit.       99       81         - Recreation facilities reserve       715       91         - Halletts Way road works       372       50         Total funds subject to intended allocations       5,961       3,44         Vole 17       Trade and other receivables       26       29         Current       Rates debtors       26       29       25       66				
Operating lease rentals         225         66           Bank fees         57         6           Other         61         7           Total other expenses         793         1,114           Note 10         Cash and cash equivalents         8,171         5,57           Cash at bank         8,171         5,57           Term deposits         4,000         4,000           Total cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary. These include:         -           - Trust funds and deposits (Note 24)         599         81           Total unrestricted cash and cash equivalents         11,574         8,76           Lintended allocations         11,574         8,75         2,02           - Recreation facilities reserve         715         91         91         312         59           - Recreation facilities reserve         715         91         322         50         5961         3,44           Vole 17         Trade and other receivables         246         29         29         45         44         245         46         29         253         56         1,44         245         245         245         245         44         245				
Bank fees     57     6       Other     61     7       Total other expenses     793     1,14       Vole 16     Cash and cash equivalents     2       Cash and hand     2     2       Cash and hand     8,171     5,57       Term deposits     4,000     4,000       Total cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:     -       - Trust funds and cash equivalents     12,173     9,57       Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:     -       - Trust funds and deposits (Note 24)     599     61       Total unrestricted cash and cash equivalents     11,574     8,76       Intended allocations     11,574     8,76       Although not externally restricted the following amounts have been allocated for specific future purposes by Council:     -       - Racreation facilities reserve     715     91       - Halletti Way road works     372     50       Total funds subject to intended allocations     5,961     3,44       Volt 17     Trade and other receivables     46     29       Provision for doubtid debts - parking infringements     (7)     (8       Net 63     Total rurrent trade and other receivabl		Operating lease rentals		668
Total other expenses     1       Vote 16     Cash and cash equivalents       Cash on hand     2       Cash at bank     8.171       Term deposits     4.000       Total cash equivalents     12.173       Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:     -       - Trust funds and deposits (Note 24)     599       Total unrestricted thods     599       Total unrestricted cash and cash equivalents     11.574       Although not externally restricted the following amounts have been allocated for specific future purposes by Council:     -       - Cash held to fund carried forward capital works and projects     4.875     2.002       - Recreation facilitie reserve     715     91       - Halletts Way road works     372     50       Total funds subject to intended allocations     5.961     3.44       Vote 17     Trade and other receivables     2.696     2.53       Special rate assessment     45     4       Parking infringement debtors     2.696     2.53       Special rate assessment     45     4       Provision for doubtful debts - anking infringements     (7)     (8       Net GST receivable     469     62       Other debtors     (25)     (6				66
Vote 16         Cash and cash equivalents           Cash at bank         8.171         5.57           Term deposits         4.000         4.00           Total cash and cash equivalents         12,173         9.57           Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:         12,173         9.57           Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:         599         81           Total restricted funds         11,574         8,76           Intended allocations         11,574         8,76           Although not externally restricted the following amounts have been allocated for specific future purposes by Councit:         -           - Cash held to fund carried forward capital works and projects         4,875         2,02           - Recreation facilities reserve         715         91           - Halletts Way road works         372         50           Total runds subject to intended allocations         5,961         3,44           Vote 17         Trade and other receivables         45         4           Current         45         4         2         2           Rates debtors         2,696         2,533         54 <td></td> <td>Other</td> <td>61</td> <td>75</td>		Other	61	75
Cash on hand       2         Cash at bank       8,171         Term deposits       4,000         Total cash and cash equivalents       12,173         Councif's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:       599         Total restricted funds       599         Total unrestricted funds       599         Total unrestricted cash and cash equivalents       11,574         Atthough not externally restricted the following amounts have been allocated for specific future purposes by Council:       2,000         . Cash held to fund carried forward capital works and projects       4,875       2,02         . Recreation facilities reserve       715       91         . Halletts Way road works       372       500         Total funds subject to intended allocations       5,961       3,44         Vote 17       Trade and other receivables       45       4         Parking infringement debtors       2,696       2,53         Special rate assessment       45       4         Provision for doubtiful debts - other debtors       (7)       (8         Provision for doubtiful debts - other debtors       (25)       (6         Other debtors       (25)       (6       70       (8		Total other expenses	793	1,145
Cash at bank       8,171       5,57         Term deposits       4,000       4,000         Total cash and cash equivalents       12,173       9,57         Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:       -       -         - Trust funds and deposits (Note 24)       599       81         Total restricted funds       599       81         Total unrestricted cash and cash equivalents       11,574       8,76         Although not externally restricted the following amounts have been allocated for specific future purposes by Council:       -       -         - Cash held to fund carried forward capital works and projects       4,875       2,02         - Recreation facilities reserve       715       91         - Halletts Way road works       372       50         Total rate assessment       45       4         Parking infringement debtors       2,696       2,53         Special rate assessment       45       4         Parking infringement debtors       246       29         Provision for doubtiful debts - other debtors       6       25         Other debtors       953       54         Provision for doubtiful debts - other debtors       (25)       (6 <td>Note 16</td> <td>Cash and cash equivalents</td> <td></td> <td></td>	Note 16	Cash and cash equivalents		
Cash at bank       8,171       5,57         Term deposits       4,000       4,000         Total cash and cash equivalents       12,173       9,57         Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:       -       -         - Trust funds and deposits (Note 24)       599       81         Total restricted funds       599       81         Total unrestricted cash and cash equivalents       11,574       8,76         Although not externally restricted the following amounts have been allocated for specific future purposes by Council:       -       -         - Cash held to fund carried forward capital works and projects       4,875       2,02         - Recreation facilities reserve       715       91         - Halletts Way road works       372       50         Total rate assessment       45       4         Parking infringement debtors       2,696       2,53         Special rate assessment       45       4         Parking infringement debtors       246       29         Provision for doubtiful debts - other debtors       6       25         Other debtors       953       54         Provision for doubtiful debts - other debtors       (25)       (6 <td></td> <td>Cash on hand</td> <td>2</td> <td>2</td>		Cash on hand	2	2
Term deposits       4,000       4,00         Total cash and cash equivalents       12,173       9,57         Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:       599       81         Total restricted funds       599       81         Total unrestricted cash and cash equivalents       11,574       8,76         Intended allocations       11,574       8,76         Although not externally restricted the following amounts have been allocated for specific future purposes by Council:       2,606       2,62         - Cash held to fund carried forward capital works and projects       4,875       2,02         - Recreation facilities reserve       715       91         - Halletts Way road works       372       50         Total and other receivables       2,696       2,53         Special rate assessment       45       4         Parking infringement debtors       2,696       2,53         Special rate assessment       469       62         Other debtors       953       54         Provision for doubtful debts - other debtors       (25)       6         Total current irade and other receivables       4,377       3,89         Non-current       59       61 <td></td> <td></td> <td></td> <td>5,573</td>				5,573
Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:       599       81         Total restricted funds       599       81         Total restricted funds       599       81         Total restricted cash and cash equivalents       11,574       8,76         Intended allocations       11,574       8,76         Although not externally restricted the following amounts have been allocated for specific future purposes by Council:       4,875       2,02         - Cash held to fund carried forward capital works and projects       4,875       2,02         - Recreation facilities reserve       715       91         - Halletts Way road works       372       50         Total funds subject to intended allocations       5,961       3,44         Note 17       Trade and other receivables       2,696       2,53         Special rate assessment       45       4         Parking infringement debtors       2,696       2,53         - Special rate assessment       469       62         Other debtors       (25)       (6         Trade and other receivables       4,377       3,89         Non-current       Special rate assessment       122       12         Non-current		Term deposits		4,000
available for discretionary use. These include:       599       81         - Trust funds and deposits (Note 24)       599       81         Total restricted funds       599       81         Total unrestricted cash and cash equivalents       11,574       8,76         Intended allocations       11,574       8,76         Although not externally restricted the following amounts have been allocated for specific future purposes by Council:       4,875       2,02         - Cash held to fund carried forward capital works and projects       4,875       2,02         - Recreation facilities reserve       715       91         - Halletts Way road works       372       50         Total funds subject to intended allocations       5,961       3,44         Vote 17       Trade and other receivables       2,696       2,53         Special rate assessment       45       4         Parking infringement debtors       246       29         Provision for doubtful debts - parking infringements       (7)       (8         Net GST receivable       469       62         Other debtors       953       54         Provision for doubtful debts - other debtors       (25)       (6         Total current trade and other receivables       4,377       3,89		Total cash and cash equivalents	12,173	9,576
- Trust funds and deposits (Note 24)       599       81         Total restricted funds       599       81         Total unrestricted cash and cash equivalents       11,574       8,76         Intended allocations       11,574       8,76         Although not externally restricted the following amounts have been allocated for specific future purposes by Councit:       4,875       2,02         - Cash held to fund carried forward capital works and projects       4,875       2,02         - Recreation facilities reserve       715       91         - Halletts Way road works       372       50         Total funds subject to intended allocations       5,961       3,44         Note 17       Trade and other receivables       2,696       2,53         Special rate assessment       45       4         Parking infringement debtors       246       29         Provision for doubtful debts - parking infringements       (7)       (8         Net GST receivable       469       62         Other debtors       953       54         Provision for doubtful debts - other debtors       (25)       (6         Total unrent trade and other receivables       4,377       3,89         Non-current       122       12       12			S	
Total restricted funds       599       81         Total unrestricted cash and cash equivalents       11,574       8,76         Intended allocations       Although not externally restricted the following amounts have been allocated for specific future purposes by Council:       2.02         - Cash held to fund carried forward capital works and projects       4.875       2.02         - Recreation facilities reserve       715       91         - Halletts Way road works       372       50         Total funds subject to intended allocations       5,961       3,44         Note 17       Trade and other receivables       2,696       2,53         Special rate assessment       45       4         Parking infringement debtors       246       29         Provision for doubtful debts - parking infringements       (7)       (8         Net GST receivable       469       62         Other debtors       953       54         Provision for doubtful debts - other debtors       (25)       (6         Total current       4377       3,89         Non-current       5pecial rate assessment       122       12         Total non-current trade and other receivables       122       12       12		-	599	813
Intended allocations         Although not externally restricted the following amounts have been allocated for specific         future purposes by Council:       - Cash held to fund carried forward capital works and projects       4,875       2,02         - Recreation facilities reserve       715       91         - Halletts Way road works       372       50         Total funds subject to intended allocations       5,961       3,44         Note 17       Trade and other receivables         Current         Rates debtors       2,696       2,53         Special rate assessment       45       4         Parking infringement debtors       246       29         Provision for doubtful debts - parking infringements       (7)       (8         Net GST receivable       469       62         Other debtors       953       54         Provision for doubtful debts - other debtors       (25)       (6         Total current trade and other receivables       4,377       3,89         Non-current       22       12       12		Total restricted funds	599	813
Although not externally restricted the following amounts have been allocated for specific future purposes by Council:       -         - Cash held to fund carried forward capital works and projects       4,875       2,02         - Recreation facilities reserve       715       91         - Halletts Way road works       372       50         Total funds subject to intended allocations       5,961       3,44         Note 17       Trade and other receivables       -         Current       -       -       -         Rates debtors       2,696       2,53         Special rate assessment       45       4         Parking infringement debtors       246       29         Provision for doubtful debts - parking infringements       (7)       (8         Net GST receivable       469       62         Other debtors       953       54         Provision for doubtful debts - other debtors       (25)       (6         Total current trade and other receivables       4,377       3,89         Non-current       122       12       12		Total unrestricted cash and cash equivalents	11,574	8,762
future purposes by Council:- Cash held to fund carried forward capital works and projects4,8752,02- Recreation facilities reserve71591- Halletts Way road works37250Total funds subject to intended allocations5,9613,44Note 17Trade and other receivablesCurrent2,6962,53Special rate assessment454Parking infringement debtors2,6962,53Streeivable46962Other debtors71(8)Net GST receivable46962Other debtors(25)(6)Total current trade and other receivables4,3773,89Non-current12212Total non-current trade and other receivables12212		Intended allocations		
- Recreation facilities reserve71591- Halletts Way road works37250Total funds subject to intended allocations5,9613,44Note 17Trade and other receivables2CurrentRates debtors2,6962,53Special rate assessment454Parking infringement debtors24629Provision for doubtful debts - parking infringements(7)(8Net GST receivable46962Other debtors95354Provision for doubtful debts - other debtors(25)(6Total current trade and other receivables4,3773,89Non-current1221212Total non-current trade and other receivables12212				
- Halletts Way road works37250Total funds subject to intended allocations5,9613,44Note 17Trade and other receivablesCurrentRates debtors2,6962,53Special rate assessment454Parking infringement debtors24629Provision for doubtful debts - parking infringements(7)(8Net GST receivable46962Other debtors95354Provision for doubtful debts - other debtors(25)(6Total current trade and other receivables4,3773,89Non-current1221212Total non-current trade and other receivables12212		- Cash held to fund carried forward capital works and projects	4,875	2,028
Total funds subject to intended allocations5,9613,44Note 17Trade and other receivablesCurrentRates debtors2,6962,53Special rate assessment454Parking infringement debtors24629Provision for doubtful debts - parking infringements(7)(8Net GST receivable46962Other debtors95354Provision for doubtful debts - other debtors(25)(6Total current trade and other receivables4,3773,89Non-current12212Total non-current trade and other receivables12212		- Recreation facilities reserve	715	914
Note 17Trade and other receivablesCurrent Rates debtors2,6962,53Special rate assessment454Parking infringement debtors24629Provision for doubtful debts - parking infringements(7)(8Net GST receivable46962Other debtors95354Provision for doubtful debts - other debtors(25)(6Total current trade and other receivables4,3773,89Non-current12212Total non-current trade and other receivables12212				500
CurrentRates debtors2,6962,53Special rate assessment454Parking infringement debtors24629Provision for doubtful debts - parking infringements(7)(8Net GST receivable46962Other debtors95354Provision for doubtful debts - other debtors(25)(6Total current trade and other receivables4,3773,89Non-current12212Total non-current trade and other receivables12212		Total funds subject to intended allocations	5,961	3,442
Rates debtors2,6962,53Special rate assessment454Parking infringement debtors24629Provision for doubtful debts - parking infringements(7)(8Net GST receivable46962Other debtors95354Provision for doubtful debts - other debtors(25)(6Total current trade and other receivables4,3773,89Non-current12212Total non-current trade and other receivables12212	Note 17	Trade and other receivables		
Special rate assessment454Parking infringement debtors24629Provision for doubtful debts - parking infringements(7)(8Net GST receivable46962Other debtors95354Provision for doubtful debts - other debtors(25)(6Total current trade and other receivables4,3773,89Non-current12212Total non-current trade and other receivables12212		Current		
Parking infringement debtors24629Provision for doubtful debts - parking infringements(7)(8Net GST receivable46962Other debtors95354Provision for doubtful debts - other debtors(25)(6Total current trade and other receivables4,3773,89Non-current12212Total non-current trade and other receivables12212		Rates debtors	2,696	2,539
Provision for doubtful debts - parking infringements(7)(8Net GST receivable46962Other debtors95354Provision for doubtful debts - other debtors(25)(6Total current trade and other receivables4,3773,89Non-current12212Total non-current trade and other receivables12212				43
Net GST receivable46962Other debtors95354Provision for doubtful debts - other debtors(25)(6Total current trade and other receivables4,3773,89Non-current12212Total non-current trade and other receivables12212				295
Other debtors95354Provision for doubtful debts - other debtors(25)(6Total current trade and other receivables4,3773,89Non-current12212Total non-current trade and other receivables12212				(81
Provision for doubtful debts - other debtors(25)(6Total current trade and other receivables4,3773,89Non-current12212Special rate assessment12212Total non-current trade and other receivables12212				626
Total current trade and other receivables4,3773,89Non-currentSpecial rate assessmentTotal non-current trade and other receivables122122122				
Special rate assessment12212Total non-current trade and other receivables12212				3,899
Total non-current trade and other receivables   122   12		Non-current		
		Special rate assessment	122	127
Total trade and other receivables4,4994,02		Total non-current trade and other receivables	122	127
		Total trade and other receivables	4,499	4,026

	l Shire Council Financial Report Fe	Notes to the Financi or the Year Ended 30 J	
		2015 \$'000	2014 \$'00
lote 17	Trade and other receivables (cont.)		
	(a) Ageing of receivables At balance date other debtors representing financial assets were past due but not impaired These amounts relate to a number of independent customers for whom there is no recent history of default. The ageing of the Council's trade & other receivables (excluding statutory receivables) was:		
	Current (not yet due)	224	336
	Past due by up to 30 days	529	17
	Past due between 31 and 60 days	26	1
	Past due between 61 and 90 days	11	7
	Past due by more than 90 days	162	10
	Total trade and other receivables	953	546
	(b) Movement in provisions for doubtful debts		
	Balance at the beginning of the year	150	176
	New Provisions recognised during the year	15	1
	Amounts already provided for and written off as uncollectible	(132)	(2-
	Amounts provided for but recovered during the year	(1)	(1
	Balance at end of year	32	15
	(c) Ageing of individually impaired receivables At balance date, other debtors representing financial assets with a nominal value of \$31,84 (2014: \$149,928) were impaired. The amount of the provision raised against these debtors was \$31,845 (2014: \$149,928). They have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.		
	The ageing of receivables that have been individually determined as impaired at reporting c	late was:	

Current	-	-
Past due by up to 30 days	-	-
Past due between 31 and 60 days	-	-
Past due between 61 and 90 days	-	-
Past due by more than 90 days	32	150
Total Trade & Other Receivables	32	150

Note 18	Other financial assets		
	Term deposits	-	-
	Managed funds	-	-
	Total other financial assets	 -	-

	l Shire Council Financial Report	Notes to the Financial Report For the Year Ended 30 June 2015
		2015 2014 \$'000 \$'000
Note 19	Inventories	
	Inventories held for distribution Inventories held for sale	21 17
	Total inventories	21 17
Note 20	Non-current assets classified as held for sale	
	Balance at beginning of financial year	991 1,053 - (63)
	Disposals Balance at end of financial year	- (63) 991 991
Note 21	Other assets	
	Prepayments	139 96
	Accrued income	167 27
	Other	- 42
	Total other assets	306 165

## Notes to the Financial Report For the Year Ended 30 June 2015

Note 22 Property, infrastructure, plant and equipment

Moorabool Shire Council 2014/2015 Financial Report

Land and Buildings	Note	Land - specialised	Land - non specialised	Land improvements	Total Land	Heritage Buildings	Buildings - specialised	Buildings - non specialised	Building Improvements	Leasehold Improvements	Total Buildings	Work In Progress	Total Property
At fair value 1 July 2014		1,433	41,080		42,513	,	28,304	10,863			39,167	392	82,072
Accumulated depreciation at 1 July 2014		ı		I			(13,820)	(2)			(13,822)		(13,822)
		1,433	41,080		42,513		14,485	10,861			25,345	392	68,250
Movements in fair value													
Acquisition of assets at fair value			23	ı	23		628				628	318	696
Contributed assets		135	131		266					ı			266
Revaluation increments/decrements			ı	ı	•		ı	'	'				
Fair value of assets disposed				,	·		(651)		'	I	(651)		(651)
Impairment losses recognised in operating result	sult			,					'	ı			
Transfers			'		•	'	719				719	1	719
		135	154	1	289		969				969	318	1,303
Movements in accumulated depreciation													
Depreciation and amortisation							(720)				(720)		(720)
Accumulated depreciation of disposals		'			•		136				136		136
Impairment losses recognised in operating result	sult		·		•	'	·	ı	ı		•		•
Transfers					·		(272)			I	(272)		(272)
							(857)				(857)		(857)
At fair value 30 June 2015		1,568	41,234	ı	42,802	•	29,001	10,863	•	'	39,864	709	83,375
Accumulated depreciation at 30 June 2015			I	I			(14,677)	(2)			(14,679)		(14,679)
		1,568	41,234	ı	42,802	•	14,324	10,861		•	25,185	709	68,696

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# Note 22 Property, infrastructure, plant and equipment (cont.)

	Accumulated depreciation at 30 June 2015	At fair value 30 June 2015		Transfers	Impairment losses recognised in operating result	Accumulated depreciation of disposals	Depreciation and amortisation	Movements in accumulated depreciation		Transfers	Impairment losses recognised in operating result	Fair value of assets disposed	Revaluation increments/decrements	Contributed assets	Acquisition of assets at fair value	Movements in fair value		Accumulated depreciation at 1 July 2014	At fair value 1 July 2014	Plant and Equipment Note
						1	ı					ı								Heritage plant and equipment
4,312	(3,080)	7,393	(191)		,	493	(684)		558			(887)		ı	1,445		3,945	(2,889)	6,834	Plant, machinery and equipment
										1		·		,						Fixtures, fittings and furniture
108	(124)	232	(34)			30	(65)		(15)			(31)		,	16		157	(90)	247	Computers and telecomms
298	(248)	547	53			132	(80)		(5)			(147)		ı	143		250	(301)	552	Library books
76		76		ı			ı		76	ı		,			76					Work In Progress
4,795	(3,453)	8,247	(173)			655	(828)		615			(1,065)		·	1,680		4,353	(3,280)	7,632	Total plant and equipment

**MOORABOOL SHIRE COUNCIL** - ANNUAL REPORT 2014/15

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Moorabool Shire Council 2014/2015 Financial Report

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Note 22	

Infrastructure	Roads	Bridges	Footpaths and cycleways	Drainage	Recreational, leisure and Community	Waste Management	Parks open spaces and streetscapes	Aerodromes	Off street car parks	Other Infrastructure	Work In Progress	Total Infrastructure
At fair value 1 July 2014	311,588	42,583	15,128	52,430	5,528	ı	3,620		·		631	431,509
Accumulated depreciation at 1 July 2014	(41,339)	(13,017)	(6,611)	(16,862)	(2,796)		(1,377)	ı		ı		(82,002)
	270,250	29,566	8,517	35,568	2,732		2,243				631	349,507
Movements in fair value												
Acquisition of assets at fair value	4,551	160	266	242	42		367	ı		180	739	6,546
Contributed assets	1,007	876	357	1,015	39	1	88	ı		200		3,582
Revaluation increments/decrements	ı			14,537		ı	'	I		I		14,537
Fair value of assets disposed	(4,064)	(207)	(31)	(1,221)	(460)		(158)	I		(107)	(1)	(6,255)
Impairment losses recognised in operating result			1	1		1	1	ı		I	1	1
Transfers	ı	(2)		(1,211)	(80)	ı	(512)	I		1,821		(719)
	1,494	822	592	13,361	(1,188)		(215)	ı		2,093	732	17,691
Movements in accumulated depreciation												
Depreciation and amortisation	(3,950)	(609)	(543)	(664)	(274)		(9/)	'		(43)		(6,160)
Revaluation increments/decrements		'	'	79		'	'	'		'		79
Accumulated depreciation of disposals	1,849	474	29	577	161		138			19		3,247
Impairment losses recognised in operating result				ı	'			ı	ı	·	'	
Transfers		3	'	111	303	ı	127			(272)		272
	(2,101)	(132)	(515)	103	191		189			(297)		(2,562)
At fair value 30 June 2015	313,083	43,406	15,720	65,791	4,340	·	3,405	ı	I	2,093	1,363	449,201
Accumulated depreciation at 30 June 2015	(43,439)	(13,149)	(7,126)	(16,759)	(2,605)		(1,188)			(297)		(84,564)
	269,643	30,256	8,594	49,032	1,735		2,217			1,796	1,363	364,637

#### Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer (Opteon (Victoria) Pty. Ltd.). The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2015 are as follows:

	Level 1	Level 2	Level 3
Land	-	41,234	-
Specialised land	-	-	1,568
Buildings	-	10,861	14,324
Total	-	52,095	15,892

Valuation of infrastructure

Valuation of infrastructure assets has been determined in accordance with valuations undertaken by Council staff and expert contractors.

The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation. Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2015 are as follows:

	Level 1	Level 2	Level 3
Roads	-	-	269,643
Bridges	-	-	30,256
Footpaths and cycleways	-	-	8,594
Drainage	-	-	49,032
Recreational, leisure and community facilities	-	-	1,735
Parks, open space and streetscapes	-	-	2,217
Other infrastructure	-	-	1,796
Total	-	-	363,273

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$1 and \$27 per square metre.

Specialised buildings are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs is calculated on a square metre basis and ranges from \$1,500 to \$3,000 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 6 years to 75 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 1 year to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

	2015 \$'000	2014 \$'000
Reconciliation of specialised land		
Land under roads	1,568	1,433
Total specialised land	1,568	1,433

		2015	2014
	Trade and other neurables	\$'000	\$'000
Note 23	Trade and other payables		
	Trade payables	621	1,711
	Accrued expenses	3,235	4,627
	Total trade and other payables	3,856	6,338
Note 24	Trust funds and deposits		

Refundable building deposits	464	611
Refundable contract deposits	26	12
Refundable civic facilities deposits	11	11
Retention amounts	73	109
Fire Services Levy	19	54
Other refundable deposits	6	15
Total trust funds and deposits	599	813

Purpose and nature of items

Refundable deposits - Deposits are taken by Council as a form of surety in a number of circumstances, including in relation to building works, tender deposits, contract deposits and the use of civic facilities.

Fire Service Levy - Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the state government in line with that process.

Retention Amounts - Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

#### Note 25 Provisions

2015	Quarry restoration \$ '000	Employee \$ '000	Total \$ '000
Balance at beginning of the financial year	228	4,215	4,443
Additional provisions	3	1,889	1,893
Amounts used	-	(1,597)	(1,597)
Balance at the end of the financial year	231	4,507	4,739
2014			
Balance at beginning of the financial year	211	3,779	3,990
Additional provisions	17	2,061	2,078
Amounts used		(1,625)	(1,625)
Balance at the end of the financial year	228	4,215	4,443
		2015	2014
(a) Employee provisions		\$'000	\$'000
Current provisions expected to be wholly settled within 12 months			
Annual leave		1,099	1,045
Long service leave		351	336
RDO's / Time in lieu		160	154
		1,610	1,535
Current provisions expected to be wholly settled after 12 months			
Annual leave		143	191
Long service leave RDO's / Time in lieu		1,836	1,566
		- 1,979	- 1,757
Total current provisions		3,589	3,292
Non-current			
Long service leave		919	923
Total non-current provisions		919	923

Moorabool Shire Council 2014/2015 Financial Report	Notes to the Financial Report For the Year Ended 30 June 2015
2014/2015 Financial Report	
Note 25 Provisions (cont.)	

	2015 \$'000	2014 \$'000
Aggregate carrying amount of employee provisions:	÷	+ 000
Current	3,589	3,292
Non-current	919	923
Total aggregate carrying amount of employee provisions:	4,507	4,215
The following assumptions were adopted in measuring the present value of employee benefits:		
Weighted average increase in employee costs	4.44%	4.44%
Weighted average discount rates	2.53%	3.13%
(b) Quarry restoration		
Current	231	228
Non-current		-
	231	228

Council is required to rehabilitate the land once the useful life of the gravel quarry comes to an end

Note 26	Interest-bearing loans and borrowings		
	Current		
	Borrowings - Secured	1,464	5,107
		1,464	5,107
	Non-current		
	Borrowings - Secured	10,567	7,592
		10,567	7,592
	Total interest-bearing loans and borrowings	12,032	12,699
	(a) The maturity profile for Council's borrowings is:		
	Not later than one year	1,464	5,107
	Later than one year and not later than five years	5,036	5,635
	Later than five years	5,531	1,956
		12,032	12,699
	(b) Aggregate carrying amount of interest-bearing loans and borrowings:		
	Current	1,464	5,107
	Non-current	10,567	7,592
		12,032	12,699

All Council borrowings are secured by a charge against rate revenue

Note 27 Reserves

(a)	Asset revaluation reserves	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Prior Period Error Corrections \$'000	Balance at end of reporting period \$'000
	2015				
	Property				
	Land	24,180	-	-	24,180
	Land under roads	170	-		170
	Buildings	2,279	-	-	2,279
		26,629	-	-	26,629
	Infrastructure				
	Roads	220,608	-	-	220,608
	Bridges	22,261	-	-	22,261
	Footpaths and cycleways	767	-	-	767
	Drainage	10,286	14,616	-	24,902
	Recreation, leisure and community facilities	3,390	-	-	3,390
	Kerb & channel	418	-	-	418
		257,729	14,616	-	272,344
	Total Asset Revaluation Reserves	284,358	14,616	-	298,973
	2014				
	Property				
	Land	21,067	3,114	-	24,180
	Land under roads	40	130	-	170
	Buildings	1,922	357	-	2,279
	5	23,029	3,600	-	26,629
	Infrastructure				
	Roads*	260,128	(78,501)	38,981	220,608
	Bridges	22,261	-	-	22,261
	Footpaths and cycleways	767	-		767
	Drainage	10,286	-	-	10,286
	Recreation, leisure and community facilities	3,049	340	-	3,390
	Kerb & channel	418	-	-	418
		296,909	(78,161)	38,981	257,729
	Total Asset Revaluation Reserves	319,938	(74,561)	38,981	284,358

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

\* In undertaking a review of the infrastructure asset class in the 2013/14 financial year, Council identified that the width of the road formation areas had been previously overestimated. As a result, Council identified road infrastructure assets that should not have been recognised in prior years. This was corrected in the form of a revaluation decrement and the correction of a prior period error in the 2013/14 financial year.

Note 27 Reserves (cont.)

(b) Other reserves	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
2015				
Car park reserve	43	-	-	43
Recreation facilities	914	74	(273)	715
Development works	1,907	21	(42)	1,885
Social infrastructure reserve	127	46	-	174
Storm water management	73	-	-	73
Closed landfill	72	300	-	372
Defined benefits	56	60	-	116
Capital works seed funding	56	60	-	116
Capital works contributions reserve	-	14	-	14
Developer contribution reserve		799	-	799
Total statutory and other reserves	3,249	1,374	(315)	4,307
2014				
Car park reserve	43	-	-	43
Recreation facilities	863	80	(30)	914
Development works	1,713	254	(60)	1,907
Social infrastructure reserve	104	24	-	127
Storm water management	73	-	-	73
Closed landfill	-	72	-	72
Defined benefits	-	56	-	56
Capital works seed funding		56	-	56
Total statutory and other reserves	2,795	543	(90)	3,249

#### Car park reserve

The purpose of this reserve is to provide improved parking facilities in urban areas.

Recreation facilities reserve The purpose of this reserve is to provide funding for recreational facilities. Funded from developer contributions this reserve requires that recreation facilities be established within the proximity of the relevant new subdivision.

#### Development works reserve

The purpose of this reserve is to provide improved facilities within the municipality, funded through funds allocated to the reserves by Council.

#### Social Infrastructure reserve

The purpose of this reserve is to provide funding for increased social infrastructure requirements arising out of new subdivisions and developments and is funded by a levy on developers.

Storm water management reserve The purpose of this reserve is to provide funding for future storm water management works which will be required for future subdivisions at the western end of Holts Lane in Darley.

#### Closed landfill reserve

The purpose of this reserve is to provide funding for future site remediation works related to closed landfills within Moorabool Shire.

#### Defined benefits reserve

The purpose of this reserve is to provide funding for future liability calls related to the Defined Benefits Superannuation scheme.

#### Capital works seed funding reserve

The purpose of this reserve is to provide a funding platform for the planning and advancement of future Capital Works projects.

#### Capital works contributions reserve

The purpose of this reserve is to provide funding for future capital works, such as road works, associated with specific developments funded by contributions from the developer.

#### Developer contribution reserve

The purpose of this reserve is to provide funding for various agreed infrastructure requirements arising from new developments and is funded from developer contributions

	l Shire Council Financial Report	Notes to the Financial Report For the Year Ended 30 June 2015
		2015 2014 \$'000 \$'000
Note 28	Reconciliation of cash flows from operating activities to surplus/(deficit)	
	Surplus/(deficit) for the year	7,684 1,654
	Depreciation/amortisation (Profit)/loss on disposal of property, infrastructure, plant and equipment	7,708 7,280 3,612 1,380
	Contributions - non-monetary assets Interest expense Movement in receivables relating to asset sales Work in progress from previous year expensed	(3,848) (4,275) 777 852 85 - 7 12
	Change in assets and liabilities: (Increase)/decrease in trade and other receivables (Increase)/decrease in prepayments (Increase)/decrease in accrued income Increase/(decrease) in trade and other payables (Increase)/decrease in inventories Increase in provisions Net cash provided by/(used in) operating activities	(430)       (232)         (43)       18         (140)       (10)         (2,696)       3         (4)       1,198         296       453         13,008       8,334
Note 29	Reconciliation of cash and cash equivalents	
	Cash and cash equivalents (see note 16) Less bank overdraft	12,173 9,576
		12,173 9,576
Note 30	Financing arrangements	
	Bank overdraft Used facilities Unused facilities	750 750  750 750
	Unuseu lacinities	/50 /50

#### Note 31 Commitments

#### The Council has entered into the following commitments

2015	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
Operating					
Garbage Collection	1,923	2,005	2,027	-	5,954
Recycling	452	473	1,015	-	1,941
Leisure facilities	447	478	-	-	925
Maintenance services	217	138	94	-	449
Consultancies	404	-	-	-	404
Cleaning contracts for Council buildings	105	-	-	-	105
	3,547	3,094	3,135	-	9,777
Capital					
Plant replacement	190	-	-	-	190
	190	-	-	-	190
Total	3,737	3,094	3,135	-	9,966

2014	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
Operating					
Garbage Collection	1,844	1,923	4,032	-	7,798
Recycling	432	452	1,488		2,372
Leisure facilities	462	-	-	-	462
Maintenance services	149	125	2		276
Consultancies	79	137	-	-	216
Cleaning contracts for Council buildings	105	105	-	-	209
Local advertising	23	23	8	-	54
Home care services	23	-	-	-	23
Meals for delivery	21	-	-	-	21
Banking and bill payment services	20	-	-	-	20
	3,157	2,764	5,530	-	11,451
Capital					
Plant replacement	168	-	-	-	168
	168	-	-	-	168
Total	3,325	2,764	5,530	-	11,619

#### Note 32 Operating leases

(a) Operating lease commitments At the reporting date, the Council had the following obligations under non-cancellable operating leases for the lease of equipment and land and buildings for use within Council's activities (these obligations are not recognised as liabilities):	2015 \$'000	2014 \$'000
Not later than one year Later than one year and not later than five years Later than five years	159 121 - <b>279</b>	276 240 - <b>516</b>

Notes to the Financial Report

#### Note 33 Contingent liabilities and contingent assets

#### Contingent liabilities

- Council has a bank guarantee to the value of \$15,000 in favour of the Department of Environment and Primary Industries. This guarantee is for an extractive mining licence in relation to the Allen's Gravel Pit.
- Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme to ensure that the liabilities of the fund are covered by the assets of the fund. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists. At this point in time it is not known if additional contributions will be required, their timing or potential amount.

#### Funding arrangements

Moorabool Shire Council makes employer contributions to the defined benefit category of the Fund at rates determined by the Trustee on the advice of the Fund's Actuary.

The Fund's latest actuarial investigation was held as at 30 June 2014 and it was determined that the vested benefit index (VBI) of the defined benefit category of which Moorabool Shire Council is a contributing employer was 103.4%. To determine the VBI, the fund Actuary used the following long-term assumptions:

Net investment returns	7.5% p.a.
Salary information	4.25% p.a.
Price inflation (CPI)	2.75% p.a.

Vision Super has advised that the actual VBI at 30 June 2015 was 105.8%.

The VBI is to be used as the primary funding indicator. Because the VBI was above 100%, the actuarial investigation determined the defined benefit category was in a satisfactory financial position and that no change was necessary to the defined benefit category's funding arrangements from prior years.

#### Employer contributions

#### Regular contributions:

On the basis of the results of the most recent full actuarial investigation conducted by the Fund's Actuary as at 30 June 2014, Moorabool Shire Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2015, this rate was 9.5% of members' salaries. This rate will increase in line with any increase to the Superannuation Guarantee (SG) contribution rate.

In addition, Moorabool Shire Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

# Funding calls

If the defined benefit category is in an unsatisfactory financial position at actuarial investigation or the defined benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the defined benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VI on a quarterly basis and the Fund has set its shortfall limit at 97%.

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Moorabool) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's defined benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

#### Latest actuarial investigation surplus amounts

The Fund's latest actuarial investigation as at 30 June 2014 identified the following in the defined benefit category of which Moorabool Shire Council is a contributing employer:

- A VBI surplus of \$77.1 million; and
- A total service liability surplus of \$236 million.

The VBI surplus means that the market value of the Fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2014.

The total service liability surplus means that the current value of the assets in the Fund's defined benefit category plus expected future contributions exceeds the value of expected future benefits and expenses.

Moorabool Shire Council was notified of the results of the actuarial investigation during January 2015.

#### Guarantees for loans to

- Council was listed as Guarantor to a loan to the Bacchus Marsh Montessori Pre School Inc. which was originally drawn down on 29 June 2001 for \$170,000. The loan was fully paid out on 29 April 2015 and there is no redraw facility.

#### Contingent assets

- Subdivision developments expected to be accounted for by Council in 2015/2016 total \$4.500 million (actual 2014/2015 \$3.848 million).

# (a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in Note 1 of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

#### (b) Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. The Council's exposures to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

#### Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rate.

Investment of surplus funds is made with approved financial institutions under the Local Government Act 1989. We manage interest rate risk by adopting an investment policy that ensures:

- diversification of investment product,
- monitoring of return on investment,
- benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

#### (c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause us to make a financial loss. We have exposure to credit risk on some financial assets included in our balance sheet. To help manage this risk:

- we have a policy for establishing credit limits for the entities we deal with;

- we may require collateral where appropriate; and

- we only invest surplus funds with financial institutions which have a recognised credit rating specified in our investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the Council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

We may also be subject to credit risk for transactions which are not included in the balance sheet, such as when we provide a guarantee for another party. Details of our contingent liabilities are disclosed in note 33.

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

# (d) Liquidity risk

Liquidity risk includes the risk that as a result of our operational liquidity requirements we will not have sufficient funds to settle a transaction when required, we will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset. To help reduce these risks Council:

- have readily accessible standby facilities and other funding arrangements in place;

- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed in the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 33, and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 26.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

Notes to the Financial Report For the Year Ended 30 June 2015

# Note 34 Financial instruments (cont.)

e) Fair value

Unless otherwise stated, the carrying amount of financial instruments reflect their fair value. Fair value hierarchy Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

#### (f) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of +1% and -1% in market interest rates (AUD) from year-end rates of 2.5%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

	ol Shire Council 5 Financial Report		Notes to the Financ For the Year Ended 30	
Note 35	Related party transactio	ns		
(i)	Responsible persons			
( )		the position of a Responsible Person at Moorabool Shire Council at any time dur	ing the year are:	
	Councillors	Councillor Paul Tatchell (Mayor) Councillor Allan Comrie Councillor Tonia Dudzik Councillor David Edwards Councillor John Spain Councillor Tom Sullivan Councillor Pat Toohey		
	Chief Executive Officer	Rob Croxford		
(ii)	Remuneration of Respo	nsible Persons		
	The numbers of Responsi following bands:	ble Persons whose total remuneration from Council and any related entities, exclu	uding retirement benefits, fall with	hin the
			2015	201
	<\$20,000		No.	No
	\$20,000 - \$29,999		6	!
	\$40,000 - \$49,999 \$70,000 - \$79,999		- 1	
	\$210,000 - \$219,999		-	
	\$230,000 - \$239,999		<u> </u>	
	Total Remuneration for th	e reporting year for Responsible Persons included above amounted to	<b>\$'000</b> 469	<b>\$'00</b> 437
(iii)	Senior Officers Remune	ration		
	a) has management respo	n a Responsible Person, is an officer of Council who: nsibilities and reports directly to the Chief Executive; or uneration exceeds \$136,000 (2014 - \$133,000)		
	The number of Senior Off	cers, other than the Responsible Persons, are shown below in their relevant inco	me bands:	
	Income Dense.		2015	201
	Income Range: <\$136,000		No. 2	No
	\$140,000 - \$149,999		-	3
	\$160,000 - \$169,999 \$170,000 - \$179,999		1 1	1
	\$180,000 - \$189,999		1	
			5	2
	Total Remuneration for th	e reporting year for Senior Officers included above, amounted to	<b>\$'000</b> 650	<b>\$'00</b> 598
(iv)	Responsible persons reti	rement benefits		
	No retirement benefits have	ve been made by the Council to a Responsible Person.		
(v)	Loans to responsible per	sons		
	No loans have been made	e, guaranteed or secured by the Council to a Responsible Person during the repor	ting year.	

Moorabool Shire Council 2014/2015 Financial Report		Notes to the Financ For the Year Ended 30 .	
Note 35	Related party transactions (cont.)		
(vi)	Transactions with responsible persons		
During the period Council entered into the following transactions with respo	During the period Council entered into the following transactions with responsible per	rsons or related parties of responsible persons.	
	Responsible Person / Related Party Helen Tatchell	2015 \$'000	2014 \$'000
	The Moorabool News (Ballan News Pty Ltd) - Sale of goods and services	45	56

Moorabool Shire utilises services provided by the Moorabool News Pty Ltd. A public sector tender process was undertaken for the provision of media services and a contract is in place between the two entities. All transactions entered into between the two entities are in accordance with the terms and conditions of the contract.

# Note 36 Events occurring after balance date

No matters have occurred after balance date that require disclosure in the financial report.

# Certification of the Financial Statements 2014/15

In my opinion the accompanying financial statements have been prepared in accordance with the *Local Government Act 1989*, the *Local Government (Planning and Reporting) Regulations 2014*, Australian Accounting Standards and other mandatory professional reporting requirements.

Steven Ivelja CPA Principal Accounting Officer

Dated: 11 September 2015 Darley

In our opinion the accompanying financial statements present fairly the financial transactions of Moorabool Shire Council for the year ended 30 June 2015 and the financial position of the Council as at that date.

As at the date of signing, we are not aware of any circumstances which would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify the financial statements in their final form.

nia Dudzik

Tonia Dudzik Councillor

Dated: 11 September 2015 Darley

1.

John Spain Councillor

Dated: 11 September 2015 Darley

The second second

Rob Croxford Chief Executive Officer

Dated: 11 September 2015 Darley



Victorian Auditor-General's Office

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# INDEPENDENT AUDITOR'S REPORT

# To the Councillors, Moorabool Shire Council

# The Financial Report

The accompanying financial report for the year ended 30 June 2015 of Moorabool Shire Council which comprises the comprehensive income statement, balance sheet, statement of changes in equity, statement of cash flows, statement of capital works, notes comprising a summary of the significant accounting policies and other explanatory information, and the certification of the financial statements has been audited.

# The Councillors' Responsibility for the Financial Report

The Councillors of the Moorabool Shire Council are responsible for the preparation and the fair presentation of the financial report in accordance with Australian Accounting Standards, and the financial reporting requirements of the *Local Government Act 1989*.

The Councillors are responsible for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

As required by the Audit Act 1994 and the Local Government Act 1989, my responsibility is to express an opinion on the financial report based on the audit, which has been conducted in accordance with Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The audit procedures selected depend on judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, consideration is given to the internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Councillors, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Auditing in the Public Interest

# Independent Auditor's Report (continued)

# Independence

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit, the Auditor-General, his staff and delegates complied with all applicable independence requirements of the Australian accounting profession.

# Opinion

In my opinion the financial report presents fairly, in all material respects, the financial position of Moorabool Shire Council as at 30 June 2015 and of its financial performance and its cash flows for the year then ended in accordance with applicable Australian Accounting Standards, and the financial reporting requirements of the *Local Government Act 1989*.

MELBOURNE 11 September 2015 John Doyle Auditor-General

Auditing in the Public Interest

2

# PART EIGHT Appendix

# MAJOR WORKS COMPLETED

From Ch6340 to Ch7340m				Budget \$820,00
ask	Start Date	End Date	% Complete	Budget Status
Road rehabilitation and safety improvements	23-Mar-15	12-Jun-15	100%	
Project has been awarded to Bitu-Mill (Vic) Pty Ltd. Work	s commenced on	site in March 201	5 and completed in Ju	ne 2015.
Bacchus Marsh-Balliang Road, Balliang From Ch13335 to Ch13420m - At intersection	on with Lees	Road		Budget \$90,000
ask	Start Date	End Date	% Complete	Budget Status
ees Road intersection improvements and patching	09-Jun-15	26-Jun-15	100%	
Project has been awarded to Rustel Pty Ltd. Works commons or this project was due to unforeseen service alterations. Springbank Road, Springbank (preplanning)		id June 2015 and	l completed in late Jur	
From Ch7485 to Ch7545m - At intersection		Road		Budget \$30,000
ask	Start Date	End Date	% Complete	Budget Status
Ormond Road intersection improvements - preplanning Illocation	28-Jul-14	05-Jun-15	100%	
Project was awarded to Smith Civil Design and was comp	leted in June 201	5.		
Clarkes Hill Road, Clarkes Hill (preplanning From Ch3485 to Ch4530m	g)			Budget \$30,000
ask	Start Date	End Date	% Complete	Budget Status
Road rehabilitation - preplanning allocation	21-Jul-14	13-Feb-15	100%	
Project was awarded to Techrds Design and was complete	ed in December 20	14.		
Egerton-Ballark Road, Mt Egerton (preplan From Ch0 to Ch495m - Albert St to Mannin	<b>U</b>			Budget \$40,000
ask	Start Date	End Date	% Complete	Budget Status
Rehabilitation of isolated locations - preplanning Illocation	15-Feb-15	30-May-15	100%	
Project was awarded to Driscoll Engineering Services and	l was completed ir	o October 2014.		
Butter Factory Road, Gordon From Ch950 to Ch1150m				Budget \$50,000
ask	Start Date	End Date	% Complete	Budget Status
Pavement widening	02-Feb-15	03-Apr-15	100%	
Project was carried out by the Operations Department and	was completed in	March 2015.		
Fisken Street, Bacchus Marsh From Ch0 to Ch20m - At intersection with I	Vain Street			Budget \$12,500
ask	Start Date	End Date	% Complete	Budget Status
	01-Apr-15	13-Apr-15	100%	

# SEALED ROADS PROGRAM

From Ch1445 to Ch1515m - Roundabout in Grey Street

Task	Start Date	End Date	% Complete	Budget Status
Pavement rehabilitation and asphalt overlay	01-Apr-15	30-Apr-15	100%	

Budget \$60,000

Project was awarded to Fulton Hogan and completed in early April 2015. Over expenditure (40%) for this project was due to an increase in the scope of works to include adjacent sections in poor condition.

Task Start Date End Date % Complete Budge	sons Lane, Bacchus Marsh m Donald Street to Simone Road				Budget \$35,000
		Start Date	End Date	% Complete	Budget Status
Asphalt overlay to compliment kerb & channel 01-Oct-14 29-Dec-14 100%		01-Oct-14	29-Dec-14	100%	

Project was awarded to Elite Roads and completed in mid November 2014.

Holts Lane, Darley From Ch2800 to Ch2300m	Budget \$420,000			
Task	Start Date	End Date	% Complete	Budget Status
Road rehabilitation and widening	12-Jan-15	15-May-15	100%	

Project was awarded to Corrib Drainage and completed in December 2014.

Blakeville Road, Ballan From Ch300 to Ch2270m				Budget \$675,000
Task	Start Date	End Date	% Complete	Budget Status
Road rehabilitation	15-Sep-14	27-Feb-15	100%	

Project was carried out by the Operations Department and completed in February 2015.

Spencer Road, Ballan From Cowie Street to Densley Street				Budget \$350,000
<b>F</b> ask	Start Date	End Date	% Complete	Budget Status
Road rehabilitation	20-Jan-15	29-Jun-15	100%	

Project was carried out by the Operations Department and was completed in June 2015.

Spargo Creek Road, Barkstead From Ch7500 to Ch9280m				Budget \$559,000
Task	Start Date	End Date	% Complete	Budget Status
Road rehabilitation and widening	03-Mar-15	12-Jun-15	100%	

Project was awarded to Fulton Hogan Pty Ltd and completed in June 2015.

Halletts Way/O'Leary Way Southern Extens Connor Street to Stonehill Estate	Budget \$431,000			
Task	Start Date	End Date	% Complete	Budget Status
Design	14-Jan-14	31-Aug-15	80%	

The project was awarded to SMEC with detailerd design of the road complete. Bridge deign was added to the project which has pushed the scheduled completion date to August 2015.

# SEALED ROADS PROGRAM

Halletts Way Northern Extension Ramsay Crescent to Albert Street				Budget \$500,000
Task	Start Date	End Date	% Complete	Budget Status
Road Construction	01-Jul-14	31-Dec-15	50%	

The project was awarded to All Equip. Works are in progress and scheduled for completion in September 2015.

# Yankee Flat Road / Navigators Road Intersection

Task	Start Date	End Date	% Complete	Budget Status
Intersection improvements - Black Spot Program	25-May-15	19-May-15	100%	

Project was awarded to Fulton Hogan Pty Ltd and completed in June 2015. Over expenditure on this project is due to amount of widening required.

# **RESEAL PROGRAM**

# **Reseal Contract - various locations**

Task	Start Date	End Date	% Complete	Budget Status
Reseal works on various roads	01-Feb-15	15-Mar-15	100%	

Project was awarded to Corrib Drainage and completed in December 2014.

Final Seals - various locations				Budget \$128,534
Task	Start Date	End Date	% Complete	Budget Status
Final Sealing of roads throughout the Shire	01-Feb-15	15-Mar-15	100%	

These works were awarded to Sprayline. Works commenced in February 2015 and completed in May 2015. (The roads include: Blakeville Road, Yendon-Egerton Road, Foxes Lane, Old Melbourne Road and Westcotts Road.)

# SHOULDER RESHEETING PROGRAM

# **Shoulder Resheeting Program - various locations**

Task	Start Date	End Date	% Complete	Budget Status
Resheeting of road shoulders throughout the Shire	01-Mar-15	26-Jun-15	100%	

Project was carried out by the Operations Department. Works commenced in March 2015 and completed in June 2015. The program consists of 10 roads covering 17km.

- Bacchus Marsh-Balliang Road, Rowsley Complete •
- Bacchus Marsh-Balliang Road, Balliang Complete •
- Reids Road, Rowsley Complete •
- Austins Road, Elaine Complete
- Bamganie Road, Elaine - Complete
- Harbours Road, Yendon Complete •
- Mount Blackwood Road, Myrniong Complete •
- Powells Road, Clarkes Hill - Complete
- Yendon No 2 Road, Scotsburn Complete •

This project is 18% over budget which is due to the use of different materials from previous years that will provide a better quality outcome and expected to see reduced maintenance costs into the future.

# Budget \$302,260

Budget \$52,000

Budget \$996,620

# **UNSEALED ROADS PROGRAM**

# Gravel Road Resheeting Program

# Budget \$685,650

Task	Start Date	End Date	% Complete	Budget Status
Resheeting of gravel roads through the Shire	17-Nov-14	25-May-15	60%	

Project will be carried out by the Operations Department. Works commenced in January and completed in May 2015. The program consists of 13 roads covering 18km.

- Agars Road, Balliang East Complete
- Atchison Road, Morrisons Complete
- Bakes Road, Cargerie Complete
- Bobbys Lane, Bullarto South Complete
- Eaglehawk Road, Lal Lal Complete
- Elaine-Egerton Road, Morrisons Complete
- Horsehill Road West, Elaine Complete
- Kingfisher Drive, Lal Lal Complete
- Long Point Road, Myrniong Complete
- Moretons Road, Balliang East Complete
- Orrells Road, Elaine Complete
- School Road, Balliang East Complete
- Sharkeys Road, Balliang East Complete

This project is 30% overbudget which is due to the use of different materials from previous years that will provide a better quality outcome and expected to see reduced maintenance costs into the future.

BRIDGES & CULVERTS PROGRAM					
Lees Road, Balliang East Over Little River				Budget \$250,000	
Task	Start Date	End Date	% Complete	Budget Status	
Replacement of timber bridge with concrete structure	01-Jun-15	30-Aug-15	0%		
This project is currently in the design phase and will be delivered by the City of Greater Geelong. Council is contributing funds toward the replacement of the project in accordance with Council's Boundary Agreement.					
This project will be carried forward into the 2015/2016 fir	nancial year.				
Spargo Creek Road, Springbank Over Moorabool River				Budget \$140,000	
Task	Start Date	End Date	% Complete	Budget Status	
Concrete deck overlay and strengthening	19-Jan-15	13-Mar-15	100%		

Project was awarded to Mad Cat Constructions and completed in March 2015. Over expenditure was due to worse than expected bridge substructure that required additional repairs.

# PATHWAYS

DDA Upgrade Program				Budget \$20,000
Task	Start Date	End Date	% Complete	Budget Status
Upgrade pedestrian crossings and footpaths	02-Feb-15	30-Mar-15	100%	
<ul> <li>Project was awarded to Rockart Landscapes and Concreti</li> <li>Bennett Street, Bacchus Marsh</li> <li>Church Street, Bacchus Marsh</li> <li>Stead Street, Ballan</li> <li>Fisken Street, Ballan</li> <li>Edols Street, Ballan</li> </ul>	ng. Footpath upgra	ades are now com	plete in;	
Duncan Street, Ballan Steiglitz Street to Atkinson Street				Budget \$20,000
<b>F</b> ask	Start Date	End Date	% Complete	Budget Status
Installation of new pedestrian ramps with associated kerb and channel	18-May-15	12-Jun-15	100%	
Project was awarded to Rockart. Works commenced late N	May and completed	in June 2015.		
Main Street, Bacchus Marsh				Budget \$320,000
Task	Start Date	End Date	% Complete	Budget Status
Bacchus Marsh Streetscape Project - Stage 3	25-May-15	31-Jul-15	15%	
Project has been awarded to Rustel Pty Ltd and has been resolved. This project is scheduled to recommence in Au				
Gell Street, Bacchus Marsh				Budget \$50,000
Fask	Start Date	End Date	% Complete	Budget Status
Bacchus Marsh Streetscape Project - Stage 3	20-Jan-15	15-Apr-15	0%	
Project has been awarded to Rustel Pty Ltd and has been				NBN. This project is
scheduled to recommence in August 2015 and may be ca	rried forward into	the 2015/2016 fin	anciai year.	
scheduled to recommence in August 2015 and may be ca Halletts Way, Darley	rried forward into	the 2015/2016 fin	anciai year.	Budget \$86,000
	Start Date	End Date	% Complete	Budget \$86,000 Budget Status
scheduled to recommence in August 2015 and may be ca Halletts Way, Darley Holts Lane to Grey Street Task Design and construction of new shared path between			_	•
scheduled to recommence in August 2015 and may be ca Halletts Way, Darley Holts Lane to Grey Street	Start Date 25-May-15	End Date 26-Jun-15	% Complete	Budget Status
scheduled to recommence in August 2015 and may be ca Halletts Way, Darley Holts Lane to Grey Street Fask Design and construction of new shared path between Grey Street and Holts Lane Project was awarded to Corrib Drainage and completed ir	Start Date 25-May-15	End Date 26-Jun-15	% Complete	Budget Status
scheduled to recommence in August 2015 and may be ca Halletts Way, Darley Holts Lane to Grey Street Task Design and construction of new shared path between Grey Street and Holts Lane Project was awarded to Corrib Drainage and completed ir in securing additional funding.	Start Date 25-May-15 June 2015. Over	End Date 26-Jun-15	% Complete	Budget Status
scheduled to recommence in August 2015 and may be ca Halletts Way, Darley Holts Lane to Grey Street Fask Design and construction of new shared path between Grey Street and Holts Lane Project was awarded to Corrib Drainage and completed ir in securing additional funding. KERB & CHANNEL PROGRAM	Start Date 25-May-15 June 2015. Over	End Date 26-Jun-15	% Complete	Budget Status

Sutherland Street, Bacchus Marsh (preplar	nning)			Budget \$20,000
lask 🛛	Start Date	End Date	% Complete	Budget Status
Kerb & channel replacement - preplanning allocation	18-Aug-14	06-Mar-15	100%	
Project was awarded to Smith Civil Design. Design works	and documentation	on was completed	in March 2015.	
Madden Drive, Bacchus Marsh Main Street to Clarinda Street				Budget \$20,000
Task	Start Date	End Date	% Complete	Budget Status
Kerb & channel replacement - preplanning allocation	18-Aug-14	12-Jun-15	100%	
Project was awarded to CRE Consulting. Design works an	d documentation v	was completed in	June 2015.	
McFarland Street, Bacchus Marsh Gisborne Road to Young Street				Budget \$310,00
Task	Start Date	End Date	% Complete	Budget Status
Kerb & channel replacement - both sides	08-Sep-14	06-Jun-15	100%	
Project was carried out by the Operations Department and	l completed in Dec	ember 2014. Stre	et tree planting was c	ompleted in June 2015.
George Street, Bacchus Marsh Lerderderg Street to McFarland Street				Budget \$86,000
Task	Start Date	End Date	% Complete	Budget Status
Kerb & channel replacement - both sides	08-Sep-14	06-Jun-15	100%	
Project was carried out by the Operations Department and	l completed in Dec	ember 2014. Stre	et tree planting was c	ompleted in June 2015.
STORMWATER PROGRAM				
Pit Replacement Program - Stage 1				Budget \$50,000
Task	Start Date	End Date	% Complete	Budget Status
Replacment of pit lids in various locations throughout the Shire	01-Sep-14	15-Jun-15	100%	
Project was awarded to Rustel Pty Ltd. Works commenced	d on site in April a	nd completed in J	une 2015.	
Vance Close, Darley Stage 2				Budget \$37,000
Task	Start Date	End Date	% Complete	Budget Status
Relining of existing drainage pipe	04-Aug-14	31-Aug-14	100%	

Budget \$34,910

Budget \$15.000

Budget \$60,000

Budget \$269,820

# COMMUNITY LAND PROGRAM

# Maddingley Park Recreation Reserve

Task	Start Date	End Date	% Complete	Budget Status
Replacement of fence and removal of hedge	15-Apr-15	30-May-15	100%	

Project was awarded to Rustel Pty Ltd. Works completed in May 2015. Over expenditure was a result of the significant volume of debris and rubbish removal required.

#### Werribee Vale Road - Basin

Task	Start Date	End Date	% Complete	Budget Status
Installation of isolation valve and water meter replacement	15-May-15	15-Jun-15	100%	

Project was awarded to Bacchus Marsh Plumbing Service and completed in June 2015.

# Maddingley Park Recreation ReserveBudget \$40,000TaskStart DateEnd Date% CompleteBudget StatusInstallation of new water tank15-Mar-1526-Jun-15100%Image: Complete of the status

Project was awarded to Bacchus Marsh Plumbing Service and completed in June 2015.

Maddingley Park Lifestyle Fitness Circuit				Budget \$45,000
Task	Start Date	End Date	% Complete	Budget Status
Installation of exercise equipment	01-Jun-15	30-Jun-15	100%	

Project was awarded to A Play and completed in June 2015.

# Avenue of Honour, Coimadai

Task	Start Date	End Date	% Complete	Budget Status
Construction of gazebo and memorial encove, interpetive signage and palques, memorial gates and beautification works	05-Aug-14	25-Feb-15	100%	

This project is being completed by the Coimadai Avenue of Honour Restoration Association. This was funded through the Community Development Fund and the grant has been provided to the group for delivery.

Moon Reserve, Bacchus Marsh	Budget \$200,000			
Task	Start Date	End Date	% Complete	Budget Status
Design and construction of new toilet facility	30-May-15	31-Oct-15	5%	

Design and construction of the toilet facility has been awarded to Sheeoak Ridge Pty Ltd. Services connections for sewerage and water supply have delayed the project. Construction is anticipated to commence mid October 2015.

# Masons Lane Recreation Reserve Redevelopment - Stage 2

# TaskStart DateEnd Date% CompleteBudget StatusBuilding extension, irrigation, tank and car park works11-Aug-1426-Jun-15100%

Irrigation project was awarded to Advanced Irrigation and Sprinklers and was completed in October 2014. Stage 2 Building Extension works was awarded to MKM Constructions and was completed in May 2015. The new tank was awarded to Bacchus Marsh Plumbing Service and was completed in June 2015. Car park works were competed by Council Operations Unit in June 2015.

# **COMMUNITY LAND PROGRAM**

# **Ballan Recreation Reserve**

# Budget \$100,000

Budget \$40,000

Budget \$40,000

Budget \$50,000

Budget \$40,000

Budget \$30,000

Task	Start Date	End Date	% Complete	Budget Status
Oval Resurfacing	01-Dec-15	30-Mar-15	95%	

Project was awarded to Turf Care & Hire Pty Ltd and completed in March 2015. Over expenditure was due to changes in scope to increase the spacing of subsurface drainage. Reinstatement of the cricket pitch is scheduled for September 2015 and will be carried forward to the 2015/2016 financial year.

# Wallace Recreation Reserve

				_
Task	Start Date	End Date	% Complete	Budget Status
Upgrade to power	02-Feb-15	30-Mar-15	100%	

There are two components to this project, infrastructure upgrades to the meter board and infrastructure upgrades to Powercor assets. On site electrical works were awarded to Keemin Electrical and completed in March 2015. Powercor upgrade works were completed in April 2015.

# **COMMUNITY BUILDINGS PROGRAM**

# Blackwood Public Toilet

Task	Start Date	End Date	% Complete	Budget Status
Refurbishment of toilet facility	27-0ct-14	22-Dec-14	100%	

Project was awarded to GJW Constructions and completed in December 2014.

# Ballan Pre School - Simpson Street, Ballan

Task	Start Date	End Date	% Complete	Budget Status
Refurbishment of building including internal and external painting and minor upgrades to the kitchen facilities	06-Jan-15	02-Feb-15	100%	

Project was awarded to Ciro Painting Pty Ltd and completed in January 2015.

# Riverside Park - Werribee Vale Road, Bacchus Marsh

TaskStart DateEnd Date% CompleteBudget StatusRefurbishment of toilet facility03-Nov-1402-Jan-15100%					-
Refurbishment of toilet facility 03-Nov-14 02-Jan-15 100%	Task	Start Date	End Date	% Complete	Budget Status
	Refurbishment of toilet facility	03-Nov-14	02-Jan-15	100%	

Project was awarded to GJW Constructions and completed in January 2015.

# **Darley Park Recreation Reserve**

Task	Start Date	End Date	% Complete	Budget Status
Refurbishment of pavilion - painting	01-Jun-15	30-Jun-15	100%	

Project was undertaken by Darley Football Club and completed in June 2015.

Wallace Recreation Reserve	Budget \$70,000			
Task	Start Date	End Date	% Complete	Budget Status
Construction of pavilion verandah	01-Mar-15	30-May-15	100%	

Project was awarded to DRAR Construcitons Pty Ltd. Works commenced on site in March and completed in May 2015.

# COMMUNITY BUILDINGS PROGRAM

Ballan Mens Shed	Budget \$25,000			
Task	Start Date	End Date	% Complete	Budget Status
Construction of Men's Shed facility	01-Jul-14	15-Aug-15	100%	

This project was carried forward from 2013/2014. Project was awarded to Easy Sheds and was completed in August 2014.

Darley Early Years Hub	Budget \$476,000			
Task	Start Date	End Date	% Complete	Budget Status
Detailed design	01-Jul-14	30-Jun-15	60%	

The detailed design component of this project has been awarded to Insite Architects. Completion of the detailed design phase is scheduled for September 2015.

# **BMCCH Pavilion (preplanning)**

Task	Start Date	End Date	% Complete	Budget Status
Changeroom amenity - preplanning allocation	01-Jul-14	30-Jun-15	60%	

The detailed design component of this project has been awarded to Insite Architects. Completion of the detailed design phase is scheduled for September 2015.

# Conceptual design and cost planning of projects (14/15)

Task	Start Date	End Date	% Complete	Budget Status
Preplanning for various projects	01-Nov-14	30-Mar-15	30%	

lighting projects including Maddingley Park sports lighting (main oval and siberia), Maddingley Park lighting of path and pavilion at siberia, Masons Lane sports lighting to oval No. 1, Dunnstown Rec Reserve netball court lighting and Darley sports lighting to oval. Further to this, architectural services quotations have been recieved and are currently being evaluated that will see conceptual work occur on Maddingley Park Tennis Club, Masons Lane western pavilion and Maddingley Park sporting pavilion. This project will be carried forward into the 2015/16 financial year.

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Task	Start Date	End Date	% Complete	Budget Status
Construction of verandah	01-May-15	15-Jun-15	100%	

Project was awarded to SJ Weir Pty Ltd. Works commenced on site in May and completed in June 2015.

Gordon Community Hall				Budget \$50,000
Task	Start Date	End Date	% Complete	Budget Status
Construction of store room and deck	15-May-15	30-Jun-15	100%	

Project was awarded to SJ Weir Pty Ltd. Works commenced on site in May and completed in June 2015.



Budget \$47,000

Budget \$50,000

# **BUS SHELTERS / BUS ROUTE DEVELOPMENT**

Bus Stop Shelters				Budget \$8,000
Task	Start Date	End Date	% Complete	Budget Status
Installation of new bus stop shelters	01-Apr-15	15-Jun-15	100%	

Installation of bus shelters are based on requests from residents. Project is being carried out by the Operations Department. Works on site commenced in March 2015 and completed in April 2015.

Riverview Drive, Hopetoun Park - Complete

Hammond Drive, Hopetoun Park - Complete

Long Forest Road / Sundew Avenue, Long Forest - Complete

Bences Road, Merrimu - Complete

# NON COUNCIL LAND / BUILDINGS PROGRAM

Task	Start Date	End Date	% Complete	Budget Status
Upgrade of kitchen facilities, construction of verandah and liberty swing	01-0ct-14	15-May-15	100%	

Budget \$64,000

Budget \$90,000

Budget \$43,000

Budget \$108,500

Project was awarded to Geoff Beechey Engineering. Works commenced on site in December 2015 and completed in May 2015.

# **Bungaree Recreation Reserve**

Task	Start Date	End Date	% Complete	Budget Status
Installation of sportsground irrigation system	09-Dec-14	31-Jan-15	100%	

Project was awarded to Advanced Irrigation and Sprinklers and completed in January 2015.

# **Mt Egerton Hall**

Task	Start Date	End Date	% Complete	Budget Status
Construction of disabled toilet facility and playground	18-Mar-15	05-Jun-15	100%	

The playground installation was completed in February 2015. The construction of the disabled toilet has been awarded to SJ Weir and completed in May 2015. The shade sail installation was completed in June 2015.

# Gordon Tennis Courts

Task	Start Date	End Date	% Complete	Budget Status
Reconstruction of Tennis Courts	15-Aug-15	30-Oct-15	0%	

This project has been awarded to Rustel Pty Ltd. Works are scheduled to be completed October 2015.

# **CORPORATE BUILDINGS PROGRAM**

# **Bacchus Marsh Racecourse Recreation Reserve**

Budget \$200,000

Task	Start Date	End Date	% Complete	Budget Status
Completion of masterplan and preliminary design of active sports precinct.	01-Jan-15	30-Sep-15	45%	

Land Design Partnership has been awarded the masterplan and design of this project. Masterplans are currently out for community consultation and close on 30 July. Following this, a report will be presented to September Council Meeting. This project will be carried forward to the 2015/2016 financial year.

Darley (	Office
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# Budget \$250,000

Task	Start Date	End Date	% Complete	Budget Status
Design and construction of a new lift	21-Jul-14	31-Dec-15	0%	

Preliminary design and options for this project have been completed. This project is currently out to tender and closes in mid August. Following this, an evaluation will occur.

INACTIVE / ON HOLD PROJECTS					
Halletts Way/O'Leary Way Southern Extension - ConstructionBudget \$1,500,0Connor Street to Stonehill EstateCouncil \$250,0					
Task	Start Date	End Date	% Complete	Budget Status	
Road and bridge construction	On hold	-	0%		
This project is on hold pending completion of the detail	ed design phase an	d further funding a	allocation.		

Darley Neighbourhood House	Budget \$85,000 Council \$25,000			
Task	Start Date	End Date	% Complete	Budget Status
Construction of walking trail	On hold	-	0%	

An EOI has been submitted with Regional Development Victoria.

Maddingley Park Recreation Reserve	Budget \$72,500 Council \$7,500			
Task	Start Date	End Date	% Complete	Budget Status
Restoration of ANA Memorial Gates	On hold	-	0%	

Project is currently on hold pending external funding.

Avenue of Honour, Bacchus Marsh	Budget \$30,000 Council \$10,000			
Task	Start Date	End Date	% Complete	Budget Status
Feasibility	On hold	-	0%	

An EOI has been submitted with Regional Development Victoria.

Ballan Recreation Reserve	Budget \$60,000 Council \$10,000			
Task	Start Date	End Date	% Complete	Budget Status
Upgrade to Sporting Pavilion kitchen	On hold	-	0%	

An EOI has been submitted to SRV.

# **INACTIVE / ON HOLD PROJECTS**

Balliang Public Hall	Budget \$28,000 Council \$8,000			
Task	Start Date	End Date	% Complete	Budget Status
BBQ and seating improvements	On hold	-	0%	

Project is currently on hold pending external funding.

Ballan Mechanics Institute	Budget \$90,000 Council \$30,000			
Task	Start Date	End Date	% Complete	Budget Status
Improvements to kitchen, stage lighting and heating and cooling system	On hold	-	0%	
Project is currently on hold pending external funding.				

Mt Wallace Hall & Recreation Reserve	Budget \$65,000 Council \$20,000			
Task	Start Date	End Date	% Complete	Budget Status
Restumping of toilet block, installation of BBQ and shade sail	On hold	-	0%	

Project is currently on hold pending external funding.

Maddingley Park Recreation Reserve	Budget \$140,000 Council \$45,000				
Task	Start Date End Date % Complete				
Installation of path lighting	On hold	-	0%		

Project is currently on hold pending external funding.

BMCCH - Building E Refurbishment	Budget \$908,500 Council \$150,000			
Task	Start Date	End Date	% Complete	Budget Status
Refurbishment of Building E Notice of Motion	On hold	-	0%	

This project is on hold pending completion of the detailed design phase and further funding allocation.

Ballan	Depot	(prepl	anning)
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Task	Start Date	End Date	% Complete	Budget Status
Relocation of existing depot in Ballan - preplanning allocation	On hold	-	0%	

Budget \$72,000

This project is on hold pending further CFA investigations.

Masons Lane Athletics Development	Budget \$42,000 Council \$42,000			
Task	Start Date	End Date	% Complete	Budget Status
Resurfacing the existing long and triple jump run ups, and the extension of the running straight.	On hold	-	0%	

Council has received a request from the user group to deliver this project prior to commencement of the new athletics season. This project will be carried forward into the 2015/2016 financial year.

# **INACTIVE / ON HOLD PROJECTS**

# Bacchus Marsh Public Hall

# Budget \$250,000

Task	Start Date	End Date	% Complete	Budget Status
Upgrade of kitchen and toilet facilities	15-Jun-15	19-0ct-15	25%	

Project has been awarded to Mascon Pty Ltd but was put on hold following request from the Committee of Management. The project will commence in July and is scheduled for completion in October 2015.





MOORABOOL SHIRE COUNCIL