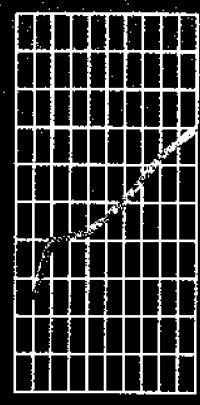


1995-96

EMBARGO: 11:30 AM (CANBERRA TIME) FRI 20 JUNE 1997

Local Government Finance

Victoria



NOTES

SYMBOLS AND OTHER
USAGES n.e.c. not elsewhere classified
— nil or rounded to zero

Where figures have been rounded, discrepancies may occur between sums of component items and totals.

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DATA SERVICE

Data in this publication are available at more detailed levels of disaggregation for Victoria, statistical regions and legal local government areas. Generally a charge is made for this service.

Please contact the Manager, Public Finance on (03) 9615 7391 for further information.

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INQUIRIES

For information about other ABS statistics and services, please refer to the back of this publication.

For further information about these statistics, contact Peter Williams on Melbourne 03 9615 7403 or Jill Glover on Melbourne 03 9615 7421.

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PREFACE

This 1995-96 edition of Local Government Finance, Victoria is the first to provide detailed financial information on the operations of Victorian local government councils since the establishment of revised municipal boundaries between 1993 and 1995.

Over this period local government councils underwent a comprehensive program of restructuring and amalgamation. The program was based on recommendations of the Local Government Board, which was established in August 1993 to advise on ways to improve the efficiency and effectiveness of local government. This included reviewing municipal boundaries and examining the scope for achieving economies of scale through the creation of fewer, bigger local government units. The number of Victorian local government councils was reduced from 210 in 1993 to 78 by early 1995.

Apart from boundary changes, other factors which influenced the operations and financial reporting arrangements of councils during this time included:

- the change from a September to a June financial year;
- the introduction of Compulsory Competitive Tendering for a range of services;
- the introduction of accrual accounting in line with the provisions of Australian Accounting Standard 27; and
- variations in the timing and extent of amalgamations across Victoria.

As a result of these and other factors it has not been possible to compile data for 1994-95 which is of sufficient quality to justify inclusion in this publication.

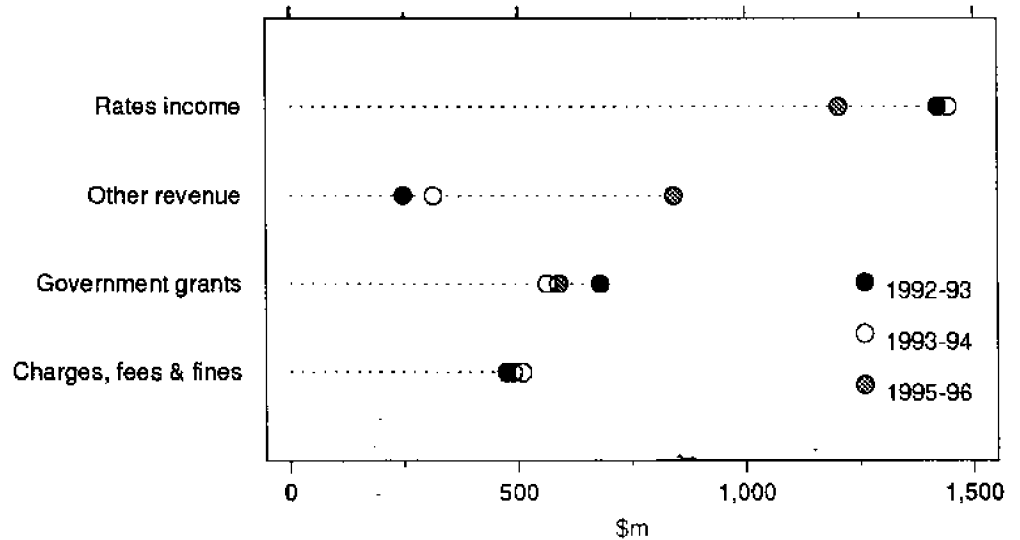
Care needs to be taken in attempting to compare 1995-96 information for individual councils with published results for earlier years, given the extensive structural changes which have occurred. This publication contains several new tables, revisions to the explanatory notes and incorporates up-to-date maps.

Stuart Jackson
Regional Director

SUMMARY OF FINDINGS

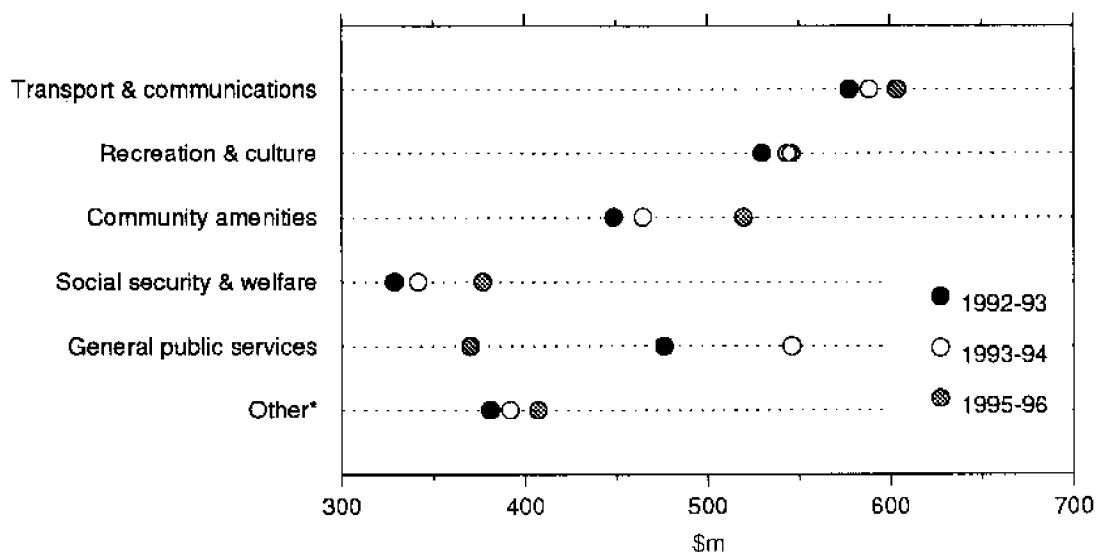
REVENUE

Total income for Victorian local government councils increased by \$376m (12.4%), from \$3,042m in 1993-94 to \$3,418m in 1995-96. This can largely be attributed to a substantial increase in *Other revenue* in 1995-96. *Other revenue* includes sale proceeds of \$537m received by councils as economic entitlements for their former electricity assets. In the same period *Rates income* decreased by \$238m (-16.4%), from \$1,443m in 1993-94 to \$1,205m in 1995-96. With the exclusion of sale proceeds, *Rates income* accounted for 41.8% of *Total revenue and loan receipts* compared with 47.5% in 1993-94.



OUTLAYS BY PURPOSE

Expenditure on transport, communications, recreation, culture and community amenities accounted for approximately 50% of all purpose outlays in 1995-96 and this continues the trend of recent years. General public services, however, decreased by \$176.3m (-32.2%) from 1993-94 to 1995-96 reflecting councils' compliance with Australian Accounting Standard (AAS) 27 to distribute expenses to the functions to which they relate.



Note: *OTHER includes Public order and safety, Education, Health, Housing, Other economic affairs and Other n.e.c.

SUMMARY OF FINDINGS *continued*

OTHER OUTLAYS

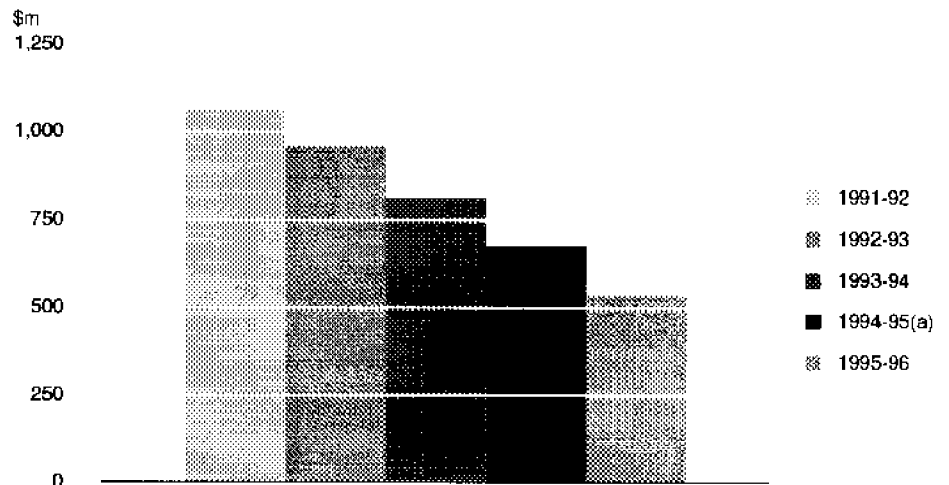
Interest payments by all Victorian local government councils have fallen from \$85.7m in 1993-94 and to \$54.9m in 1995-96. The decrease is indicative of falling interest rates and reducing debt levels.



(a) Data not available for 1994-95

LONG-TERM DEBT

The level of long-term debt for Victorian Local Government has almost halved over the past five years from just over \$1 billion in 1991-92 to \$535m in 1995-96.



(a) Reported long-term debt at beginning of year 1995-96.

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REVENUE, LOAN RECEIPTS AND OUTLAYS—1992–93, 1993–94 & 1995–96(a)

	1992–93.....		1993–94.....		1995–96.....	
	\$'000	%	\$'000	%	\$'000	%
Revenue						
Rates Income	1 421 105	46.9	1 442 970	47.5	1 205 472	35.3
Charges, fees and fines	474 611	15.7	509 968	16.8	489 063	14.3
Victoria Grants Commission—						
Financial Assistance	203 074	6.7	194 007	6.4	204 613	6.0
Local Roads Funding	70 790	2.3	69 857	2.3	70 122	2.1
Government grants —Other	406 338	13.4	300 079	9.9	314 221	9.2
Interest received	56 818	1.9	52 659	1.7	77 457	2.3
Sales of capital assets	87 157	2.9	85 504	2.8	(b) 171 616	5.0
Other revenue	247 923	8.2	314 495	10.3	(c) 842 574	24.7
Total revenue	2 967 816	97.6	2 970 538	97.7	3 375 136	98.7
Loan receipts	62 977	2.4	71 353	2.3	42 821	1.3
Total revenue and loan receipts	3 030 793	100.0	3 041 890	100.0	3 417 957	100.0
Outlays by purpose						
General public services	476 258	15.8	546 284	17.6	369 980	12.1
Public order and safety	45 874	1.5	44 633	1.4	55 067	1.8
Education	39 854	1.3	34 398	1.1	34 067	1.1
Health	71 991	2.4	69 544	2.2	73 870	2.4
Social security and welfare	328 893	10.9	342 021	11.0	376 517	12.3
Housing	13 555	0.4	12 779	0.4	6 995	0.2
Community amenities	449 078	14.9	464 859	14.9	519 539	17.0
Recreation and culture	530 424	17.6	544 057	17.5	545 975	17.8
Transport and communications—						
Roads, streets and bridges	545 736	18.1	552 608	17.8	523 611	17.1
Other transport (d)	32 606	1.1	36 740	1.2	(b) 80 291	2.6
Other economic affairs (e)	111 428	3.7	117 950	3.8	138 555	4.5
Other n.e.c. (f)	97 911	3.3	112 783	3.6	97 951	3.2
Total outlays by purpose	2 743 607	91.1	2 878 656	92.5	2 822 418	92.1
Other outlays —						
Interest paid	110 578	3.7	85 724	2.8	54 875	1.8
Debt redemption	158 409	5.3	147 184	4.7	187 785	6.1
Total outlays	3 012 595	100.0	3 111 563	100.0	3 065 078	100.0

(a) Includes only general purpose accounts. Excludes trading activities.

(b) Includes plant-operating capital outlays and asset sales on a gross basis. These were previously reported on a net basis.

(c) Includes extraordinary item of proceeds from sale of municipal electricity undertakings of \$537 million.

(d) Includes road plant purchases, parking facilities, aerodromes and other transport n.e.c.

(e) Includes tourism and area promotion, saleyards and markets, and other economic affairs.

(f) Includes agriculture and forestry, building control, natural disaster relief, mining, manufacturing and other purposes n.e.c.

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LONG-TERM DEBT

		\$'000
	Long-term debt at beginning of year	679 990
plus	New long-term debt raised during year	42 821
less	Debt redemption during year	187 785

<i>Legal local government area</i>	<i>Area at 30 June 1996</i> sq km	<i>Estimated resident population at 30 June 1996</i> persons	<i>Total revenue</i> \$'000	<i>Total outlays</i> \$'000
MELBOURNE SD				
Inner Melbourne SSD				
Melbourne (C)	36.2	37 031	(a) 384 629	180 219
Port Phillip (C)	20.3	70 454	(a) 86 289	82 512
Stonnington (C)	25.4	86 490	61 491	69 728
Yarra (C)	19.5	64 816	57 557	59 103
<i>Total</i>	101.4	258 791	589 966	391 562
Western Melbourne SSD				
Brimbank (C)	122.8	151 439	91 334	95 413
Hobsons Bay (C)	65.0	77 014	(a) 57 255	58 037
Maribyrnong (C)	31.2	62 039	(a) 90 201	666 377
Moonee Valley (C)	44.3	109 906	56 488	49 239
<i>Total</i>	263.3	400 398	295 278	269 066
Western Fringe Melbourne SSD				
Meffton (C)	530.1	40 504	26 604	27 936
Wyndham (C)	538.4	75 405	54 519	49 282
<i>Total</i>	1 068.5	115 909	81 123	77 218
Moreland City SSD				
Moreland (C)	51.0	136 157	(a) 113 666	63 793
<i>Total</i>	51.0	136 157	113 666	63 793
Northern Middle Melbourne SSD				
Banyule (C)	63.1	118 106	(a) 83 873	69 734
Darebin (C)	53.4	126 069	(a) 145 703	80 190
<i>Total</i>	116.5	244 175	229 576	149 924
Hume City SSD				
Hume (C)	504.3	121 504	57 851	59 853
<i>Total</i>	504.3	121 504	57 851	59 853
Northern Outer Melbourne SSD				
Nillumbik (S)	435.6	54 908	30 848	30 120
Whittlesea (C)	489.7	104 776	45 318	53 109
<i>Total</i>	925.3	159 684	76 166	83 229
Boroondara City SSD				
Boroondara (C)	59.8	152 480	90 840	83 704
<i>Total</i>	59.8	152 480	90 840	83 704
Eastern Middle Melbourne SSD				
Manningham (C)	112.2	109 968	(a) 93 485	57 586
Monash (C)	81.1	161 114	69 193	70 842
Whitehorse (C)	63.7	142 412	(a) 132 924	74 307
<i>Total</i>	257.0	413 494	295 602	202 735
Eastern Outer Melbourne SSD				
Knox (C)	113.7	136 141	55 999	64 106
Maroondah (C)	62.6	93 285	49 027	51 084
<i>Total</i>	176.3	229 426	105 026	115 190
Yarra Ranges Shire SSD				
Yarra Ranges (S)	2 447.0	136 683	62 260	65 204
<i>Total</i>	2 447.0	136 683	62 260	65 204

	Area at 30 June 1996	Estimated resident population at 30 June 1996	Total revenue	Total outlays
Legal local government area	sq km	persons	\$000	\$000
Southern Melbourne SSD				
Bayside (C)	36.4	85 907	52 689	39 250
Glen Eira (C)	38.7	120 433	49 790	48 661
Kingston (C)	90.8	127 793	56 683	71 092
<i>Total</i>	165.9	334 133	159 162	159 003
Greater Dandenong City SSD				
Greater Dandenong (C)	130.2	139 199	64 101	77 445
<i>Total</i>	130.2	139 199	64 101	77 445
South Eastern Outer Melbourne SSD				
Cardinia (C)	1 280.6	42 585	26 585	24 065
Casey (C)	406.8	150 501	58 132	63 034
<i>Total</i>	1 687.4	193 086	84 717	83 808
Frankston City SSD				
Frankston (C)	129.3	108 474	43 051	44 102
<i>Total</i>	129.3	108 474	43 051	44 102
Mornington Peninsula Shire SSD				
Mornington Peninsula (S)	723.4	114 771	65 191	74 005
<i>Total</i>	723.4	114 771	65 191	74 005
Total Melbourne SD	8 806.6	3 249 364	(a) 2 413 576	2 003 132
BALANCE OF VICTORIA SD				
Barwon SD				
Colac-Otway (S)	3 415.6	21 048	17 892	18 997
Golden Plains (S)	2 720.6	14 326	8 469	8 453
Greater Geelong (C)	1 249.5	184 988	110 097	127 245
Queenscliffe (A)	8.6	3 393	3 060	2 823
Surf Coast (S)	1 552.8	17 012	17 985	19 126
<i>Total</i>	8 947.1	240 767	157 503	176 644
Western District SD				
Corangamite (S)	4 425.3	18 014	16 972	16 042
Glenelg (S)	6 201.2	21 315	22 465	22 315
Moyne (S)	5 821.4	16 445	15 761	18 564
Southern Grampians (S)	6 810.0	17 441	19 752	20 970
Warrambool (RC)	119.5	28 410	23 500	32 112
<i>Total</i>	23 377.4	101 625	98 450	110 003
Central Highlands SD				
Ararat (RC)	3 688.6	11 528	10 319	10 700
Ballarat (S)	726.7	77 555	58 176	57 758
Hepburn (S)	1 463.3	14 093	9 155	9 961
Moorabool (S)	2 111.9	25 265	14 946	17 166
Pyrenees (S)	3 432.2	6 931	8 352	8 348
<i>Total</i>	11 422.7	135 372	100 948	103 933
Wimmera SD				
Hindmarsh (S)	7 527.0	7 111	6 836	7 428
Horsham (RC)	4 238.8	17 942	12 810	13 833
Northern Grampians (S)	5 918.0	13 819	12 136	13 248
West Wimmera (S)	9 024.4	5 336	7 307	6 840
Yarriambiack (S)	7 175.5	8 922	9 446	9 223
<i>Total</i>	33 883.7	53 130	48 535	50 572

<i>Legal local government area</i>	<i>Area at 30 June 1996</i> sq km	<i>Estimated resident population at 30 June 1996</i> persons	<i>Total revenue</i> \$'000	<i>Total outlays</i> \$'000
Mallee SD				
Buloke (S)	8 004.3	8 490	10 079	9 945
Gannawarra (S)	3 728.0	12 664	9 250	10 331
Mildura (RC)	22 213.7	46 630	34 053	35 434
Swan Hill (RC)	6 103.2	21 439	18 199	20 868
<i>Total</i>	40 049.2	89 223	71 581	76 578
Loddon SD				
Central Goldfields (S)	1 535.7	13 121	11 218	15 501
Greater Bendigo (C)	2 998.1	84 791	63 483	47 745
Loddon (S)	6 701.2	9 824	10 495	11 341
Macedon Ranges (S)	1 748.7	33 280	23 476	22 695
Mount Alexander (S)	1 531.2	16 397	9 881	10 866
<i>Total</i>	14 514.9	157 413	118 553	108 148
Goulburn SD				
Campaspe (S)	4 516.5	35 091	35 478	33 131
Deerathite (S)	6 248.0	20 535	15 979	16 089
Greater Shepparton (S)	2 419.9	55 286	43 197	45 250
Moirra (S)	4 058.3	27 014	18 533	20 623
Mitchell (S)	2 847.0	26 941	17 240	19 124
Murrindindi (S)	3 889.2	12 575	12 199	113 246
Strathbogie (S)	3 292.8	9 434	9 917	10 858
<i>Total</i>	27 271.7	186 876	152 543	158 412
Ovens and Murray SD				
Alpine (S)	4 884.8	12 308	10 825	10 168
Indigo (S)	2 069.6	14 655	11 471	11 425
Towong (S)	6 640.9	6 598	6 973	7 314
Wangaratta (RC)	3 676.5	25 078	18 289	22 776
Wodonga (RC)	432.3	30 730	20 427	22 860
<i>Total</i>	17 704.1	89 369	67 985	74 543
East Gippsland SD				
East Gippsland (S)	20 941.3	40 131	30 060	42 796
Wellington (S)	10 923.7	42 396	34 749	34 720
<i>Total</i>	31 865.0	82 527	64 809	77 516
Gippsland SD				
Bass Coast (S)	858.6	21 188	21 861	21 137
Baw Baw (S)	4 030.5	35 339	27 397	28 258
La Trobe (S)	1 394.8	72 561	47 698	50 094
South Gippsland (S)	3 304.5	26 177	26 518	26 108
<i>Total</i>	9 588.4	155 265	123 474	125 597
Total Balance of Victoria SD	218 624.2	1 291 567	1 004 381	1 061 946
TOTAL VICTORIA	227 430.8	4 540 931	(a) 3 417 957	3 065 078

(a) Includes extraordinary item of proceeds from sale of municipal electricity undertakings.

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REVENUE AND LOAN RECEIPTS

Legal local government area	Rates Income (a)	Charges, fees and fines (b)	Financial assistance and local roads funding(b)	Revenue and capital grants(b)	Interest received (c)	Sale of capital assets (c)	Other (d)	Loan receipts	Total revenue and loan receipts
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
MELBOURNE SD									
Inner Melbourne SSD									
Melbourne (C)	84 023	61 803	740	8 520	10 286	5 733	213 524	—	384 629
Port Phillip (C)	33 567	16 843	2 332	5 849	1 391	6 121	20 186	—	86 289
Stonnington (C)	23 313	22 310	1 568	3 446	1 369	5 767	3 718	—	61 491
Yarra (C)	31 043	14 842	3 616	4 436	443	—	1 677	1 500	57 557
Total	171 946	115 798	8 256	22 251	13 489	17 621	239 105	1 500	589 966
Western Melbourne SSD									
Brimbank (C)	26 373	15 517	8 535	11 854	1 140	6 888	15 027	6 000	91 334
Hobsons Bay (C)	21 209	4 348	3 608	4 693	2 018	2 261	19 118	—	57 255
Maribyrnong (C)	26 194	5 716	3 157	5 327	1 188	1 788	46 831	—	90 201
Moonee Valley (C)	27 705	7 944	4 572	6 263	522	2 154	7 328	—	56 488
Total	101 481	33 525	19 872	28 137	4 868	13 091	88 304	6 000	295 278
W. Fringe Melbourne SSD									
Melton (C)	10 023	3 875	2 497	4 358	756	1 559	2 536	1 000	26 604
Wyndham (C)	22 903	6 895	3 082	6 403	1 846	3 032	10 358	—	54 519
Total	32 926	10 770	5 579	10 761	2 602	4 591	12 894	1 000	81 123
Moreland City SSD									
Moreland (C)	32 241	6 576	7 810	6 863	2 743	1 869	55 564	—	113 666
Total	32 241	6 576	7 810	6 863	2 743	1 869	55 564	—	113 666
N. Middle Melbourne SSD									
Banyule (C)	22 852	11 727	5 023	5 963	2 748	—	35 560	—	83 873
Darebin (C)	34 538	12 836	7 233	5 751	4 106	4 684	76 555	—	145 703
Total	57 390	24 563	12 256	11 714	6 854	4 684	112 115	—	229 576
Hume City SSD									
Hume (C)	25 144	11 138	4 212	7 367	1 037	3 772	2 181	3 000	57 851
Total	25 144	11 138	4 212	7 367	1 037	3 772	2 181	3 000	57 851
N. Outer Melbourne SSD									
Nilumbik (S)	14 938	8 723	3 170	1 540	521	1 024	932	—	30 848
Whittlesea (C)	25 153	6 629	3 885	2 439	2 050	1 031	4 131	—	45 318
Total	40 091	15 352	7 055	3 979	2 571	2 055	5 063	—	76 166
Boroondara City SSD									
Boroondara (C)	43 371	10 657	2 831	8 177	1 833	18 122	5 849	—	90 840
Total	43 371	10 657	2 831	8 177	1 833	18 122	5 849	—	90 840
E. Middle Melbourne SSD									
Manningham (C)	29 106	3 653	2 297	3 332	3 587	8 441	43 069	—	93 485
Monash (C)	34 597	9 147	3 204	7 336	4 481	3 271	8 356	—	69 193
Whitehorse (C)	29 546	15 815	4 637	8 696	5 461	4 530	64 239	—	132 924
Total	93 249	28 615	10 138	19 364	11 120	17 452	115 664	—	295 602
Eastern Outer Melbourne SSD									
Knox (C)	26 738	7 442	4 932	7 936	1 512	1 854	5 585	—	55 999
Maroondah (C)	18 282	10 873	4 236	3 809	1 114	5 323	5 390	—	49 027
Total	45 020	18 315	9 168	11 745	2 626	7 177	10 975	—	105 026
Yarra Ranges Shire SSD									
Yarra Ranges (S)	31 325	5 394	8 413	6 247	1 566	1 667	7 648	—	62 260
Total	31 325	5 394	8 413	6 247	1 566	1 667	7 648	—	62 260
Southern Melbourne SSD									
Bayside (C)	22 209	7 732	1 629	3 587	781	2 639	9 112	5 000	52 689
Glen Eira (C)	23 459	12 047	1 580	7 220	1 249	1 895	2 328	12	49 790
Kingston (C)	22 752	13 208	2 846	10 369	504	515	3 289	3 200	56 683
Total	68 420	32 987	6 055	21 176	2 534	5 049	14 729	8 212	159 162

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REVENUE AND LOAN RECEIPTS *continued*

<i>Legal local government area</i>	<i>Rates Income (a)</i>	<i>Charges, fees and fines</i>	<i>Financial assistance and local roads funding(b)</i>	<i>Revenue and capital grants(b)</i>	<i>Interest received</i>	<i>Sale of capital assets (c)</i>	<i>Other (d)</i>	<i>Loan receipts</i>	<i>Total revenue and loan receipts</i>
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Greater Dandenong City SSD									
Greater Dandenong (C)	24 338	5 170	4 059	225	1 817	2 049	26 443	—	64 101
<i>Total</i>	24 338	5 170	4 059	225	1 817	2 049	26 443	—	64 101
SE Outer Melbourne SSD									
Cardinia (C)	9 340	3 139	3 276	3 848	433	1 281	5 268	—	26 585
Casey (C)	28 574	5 055	5 501	9 177	2 158	1 051	6 616	—	58 132
<i>Total</i>	37 914	8 194	8 777	13 025	2 591	2 332	11 884	—	84 717
Frankston City SSD									
Frankston (C)	17 673	7 835	4 716	5 258	956	227	5 386	1 000	43 051
<i>Total</i>	17 673	7 835	4 716	5 258	956	227	5 386	1 000	43 051
Mornington Peninsula Shire SSD									
Mornington Peninsula (S)	35 078	9 751	4 321	5 673	1 674	4 634	4 060	—	65 191
<i>Total</i>	35 078	9 751	4 321	5 673	1 674	4 634	4 060	—	65 191
Total Melbourne GD	857 607	344 640	123 518	181 962	60 881	106 392	717 864	20 712	2 413 576
BALANCE OF VICTORIA SD									
Barwon SD									
Colac-Otway (S)	6 378	2 930	2 568	1 922	175	469	3 100	350	17 892
Golden Plains (S)	2 586	407	1 940	593	184	784	1 975	—	8 469
Greater Geelong (C)	40 863	22 859	12 040	19 889	864	6 089	7 493	—	110 097
Queenscliffe (B)	1 455	879	277	305	23	49	72	—	3 060
Surf Coast (S)	6 766	1 186	1 672	1 900	54	1 377	4 380	670	17 985
<i>Total</i>	58 048	28 261	18 497	24 609	1 300	8 768	17 000	1 020	157 503
Western District SD									
Corangamite (S)	5 934	1 524	2 115	5 204	271	1 291	633	—	16 972
Glenside (S)	7 711	2 121	2 918	4 728	356	1 928	2 703	—	22 465
Moyne (S)	5 184	1 787	3 116	1 308	278	2 137	1 951	—	15 761
Southern Grampians (S)	6 620	3 000	3 015	1 929	336	1 501	3 351	—	19 752
Warrnambool (RC)	6 507	412	2 410	4 645	640	1 163	7 683	40	23 500
<i>Total</i>	31 956	8 844	13 574	17 814	1 881	8 020	16 321	40	98 450
Central Highlands SD									
Ararat (RC)	3 592	1 959	2 193	1 042	169	771	593	—	10 319
Ballarat (S)	18 626	13 896	6 718	6 804	1 197	4 501	934	5 500	58 176
Hepburn (S)	3 070	562	1 985	1 476	47	39	1 576	400	9 155
Moorabool (S)	6 474	1 414	2 649	1 849	129	752	1 679	—	14 946
Pyrenees (S)	2 482	1 012	1 523	1 229	102	1 289	651	64	8 352
<i>Total</i>	34 244	18 843	15 068	12 400	1 644	7 352	5 433	5 964	100 948
Wimmera SD									
Hindmarsh (S)	2 348	691	1 662	539	103	572	850	71	6 836
Horsham (RC)	5 102	950	2 677	773	434	723	2 151	—	12 810
Northern Grampians (S)	3 565	1 570	2 565	1 164	223	485	1 617	947	12 136
West Wimmera (S)	2 246	171	1 476	298	153	759	2 204	—	7 307
Yarriambiack (S)	2 963	704	2 291	696	80	765	1 947	—	9 446
<i>Total</i>	16 224	4 086	10 671	3 470	993	3 304	8 769	1 018	48 535
Mallee SD									
Buloke (S)	4 119	732	2 458	634	86	61	1 589	400	10 079
Gannawarra (S)	2 861	1 230	2 049	1 132	222	781	928	47	9 250
Mildura (RC)	12 072	4 999	5 904	4 041	943	1 903	4 071	120	34 053
Swan Hill (RC)	6 652	4 772	3 229	1 916	411	600	347	272	18 199
<i>Total</i>	25 704	11 733	13 640	7 723	1 662	3 345	6 935	839	71 581

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REVENUE AND LOAN RECEIPTS *continued*

	Rates income (a)	Charges, fees and fines	Financial assistance and local roads funding(b)	Revenue and capital grants(b)	Interest received	Sale of capital assets (c)	Other (d)	Loan receipts	Total revenue and loan receipts
<i>Legal local government area</i>	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Loddon SD									
Central Goldfields (S)	3 026	1 255	2 074	1 179	308	1 223	2 153	--	11 218
Greater Bendigo (C)	22 771	5 931	8 170	9 644	1 233	6 018	7 726	1 990	63 483
Loddon (S)	3 903	736	3 287	549	181	534	1 305	--	10 495
Macedon Ranges (S)	9 445	3 738	3 158	2 093	262	1 506	3 274	--	23 476
Mount Alexander (S)	4 271	1 342	2 084	1 113	71	613	319	70	9 881
<i>Total</i>	43 416	13 002	18 773	14 578	2 055	9 894	14 777	2 060	118 553
Goulburn SD									
Campaspe (S)	8 766	8 303	4 794	7 210	928	956	2 236	2 285	35 478
Delatite (S)	5 250	3 031	2 364	1 991	208	1 341	1 729	65	15 979
Greater Shepparton (S)	14 215	7 098	5 541	4 900	1 104	442	9 897	--	43 197
Moira (S)	6 224	1 847	3 652	1 969	280	156	2 905	1 500	18 533
Mitchell (S)	5 847	2 716	2 979	2 935	171	1 092	1 500	--	17 240
Murrindindi (S)	3 863	1 501	1 687	967	171	886	2 076	1 048	12 199
Strathbogie (S)	2 922	1 989	1 617	1 175	68	542	1 124	500	9 917
<i>Total</i>	47 087	26 465	22 634	21 147	2 930	5 415	21 467	5 398	152 543
Ovens and Murray SD									
Alpine (S)	4 256	1 102	1 588	1 377	149	1 176	842	335	10 825
Indigo (S)	3 055	1 380	1 682	598	153	1 265	3 338	--	11 471
Towong (S)	1 907	424	1 249	938	214	802	1 439	--	6 973
Wangaratta (RC)	5 069	2 506	2 912	3 053	350	1 152	3 247	--	18 289
Wodonga (RC)	7 060	4 133	2 091	2 809	398	1 791	1 369	776	20 427
<i>Total</i>	21 347	9 545	9 522	8 775	1 264	6 186	10 235	1 111	67 985
East Gippsland SD									
East Gippsland (S)	11 159	3 156	5 573	2 451	282	1 484	4 713	1 242	30 060
Wellington (S)	14 006	3 528	5 133	2 378	184	3 215	3 388	2 917	34 749
<i>Total</i>	25 165	6 684	10 706	4 829	466	4 699	8 101	4 159	64 809
Gippsland SD									
Bass Coast (S)	7 657	4 059	2 312	1 487	341	1 476	4 529	--	21 861
Baw Baw (S)	9 943	3 247	4 125	5 154	766	297	3 365	500	27 397
La Trobe (S)	19 069	6 529	7 747	8 479	819	2 929	2 126	--	47 698
South Gippsland (S)	8 005	3 126	3 948	1 793	455	3 539	5 652	--	26 518
<i>Total</i>	44 674	16 961	18 132	16 913	2 381	8 241	15 672	500	123 474
Total Balance of Victoria SD	347 865	144 424	151 217	132 256	16 576	65 224	124 710	22 109	1 004 381
TOTAL VICTORIA	1 205 472	489 063	274 735	314 221	77 457	171 616	842 574	42 821	3 417 957

(a) Includes interest charged on overdue rates.

(b) Includes general purpose grants, local roads funding, specific purpose recurrent grants and capital works grants from other tiers of government.

(c) Includes sales of capital assets for "other transport" previously reported on a net basis.

(d) Includes extraordinary item of proceeds from sale of municipal electricity undertakings.

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TOTAL OUTLAYS CLASSIFIED BY BROAD PURPOSE(a)

Local government area	General public services	Public order and safety	Education, health and welfare	Housing and community services	Recreation and culture	Roads, streets and bridges	Other transport (b)	Other (c)	Total outlays by broad purpose
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
MELBOURNE SD									
Inner Melbourne SSD									
Melbourne (C)	39 601	1 418	8 626	28 252	32 476	36 019	8 246	22 837	177 475
Port Phillip (C)	—	1 149	11 714	20 332	21 479	6 755	4 054	6 062	71 546
Stonnington (C)	8 176	1 249	9 271	13 135	13 640	10 380	570	6 264	62 685
Yarra (C)	—	1 456	14 175	14 775	12 042	12 051	—	993	55 492
Total	47 777	5 272	43 786	76 494	79 637	65 205	12 870	36 156	367 198
Western Melbourne SSD									
Brimbank (C)	24 655	1 021	13 756	11 041	16 223	9 387	858	13 959	90 900
Hobsons Bay (C)	5 438	912	11 188	8 090	8 416	5 819	228	4 671	44 762
Maribyrnong (C)	3 529	655	8 971	10 099	9 863	8 365	3 020	3 728	48 230
Moonee Valley (C)	220	1 113	14 069	10 240	11 044	7 828	345	1 333	46 192
Total	33 842	3 701	47 984	39 470	45 546	31 399	4 451	23 691	230 084
W. Fringe Melbourne SSD									
Melton (C)	3 662	362	5 013	6 865	5 523	2 407	150	2 608	26 590
Wyndham (C)	—	832	14 738	6 392	7 215	12 466	2 072	1 205	44 920
Total	3 662	1 194	19 751	13 257	12 738	14 873	2 222	3 813	71 510
Moreland City SSD									
Moreland (C)	1 356	1 459	16 462	13 559	14 649	9 496	2 006	950	59 937
Total	1 356	1 459	16 462	13 559	14 649	9 496	2 006	950	59 937
N. Middle Melbourne SSD									
Banyule (C)	408	1 805	11 846	17 009	13 405	7 414	254	6 195	58 336
Darebin (C)	19 443	1 131	12 102	13 844	13 485	8 357	—	2 113	70 475
Total	19 851	2 936	23 948	30 853	26 890	15 771	254	8 308	128 811
Hume City SSD									
Hume (C)	—	475	12 209	10 428	14 139	6 944	4 051	4 729	52 975
Total	—	475	12 209	10 428	14 139	6 944	4 051	4 729	52 975
N. Outer Melbourne SSD									
Nillumbik (S)	7 839	374	3 045	4 538	6 370	4 442	123	734	27 465
Whittlesea (C)	—	2 381	5 792	10 175	16 115	9 471	164	2 296	46 394
Total	7 839	2 755	8 837	14 713	22 485	13 913	287	3 030	73 859
Boroondara City SSD									
Boroondara (C)	11 954	4 022	7 581	13 798	11 460	12 911	1 046	10 941	73 713
Total	11 954	4 022	7 581	13 798	11 460	12 911	1 046	10 941	73 713
E. Middle Melbourne SSD									
Manningham (C)	2 247	1 525	7 213	11 951	15 479	10 313	407	1 930	51 065
Monash (C)	13 993	1 770	12 201	11 856	15 137	6 831	1 619	2 721	66 128
Whitehorse (C)	—	2 547	19 735	13 483	19 456	7 703	2 934	4 157	67 232
Total	16 240	5 842	39 149	37 290	50 072	24 847	4 960	8 808	187 208
Eastern Outer Melbourne SSD									
Knox (C)	3 918	694	12 364	11 266	20 612	10 576	2 342	2 334	64 106
Maroondah (C)	—	1 351	9 994	9 521	14 826	9 858	57	1 317	46 924
Total	3 918	2 045	22 358	20 787	35 438	20 434	2 399	3 651	111 030
Yarra Ranges Shire SSD									
Yarra Ranges (S)	1 082	1 951	13 542	13 684	11 511	15 427	417	3 755	61 369
Total	1 082	1 951	13 542	13 684	11 511	15 427	417	3 755	61 369

Legal local government area	General public services	Public order and safety	Education, health and welfare	Housing and community services	Recreation and culture	Roads, streets and bridges	Other transport (b)	Other (c)	Total outlays by broad purpose
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Southern Melbourne SSD									
Bayside (C)	4 689	1 252	6 570	8 335	7 593	3 161	851	4 834	37 285
Glen Eira (C)	7 952	1 317	12 976	8 639	8 058	4 086	1 068	2 954	47 050
Kingston (C)	1 187	935	17 227	12 929	24 331	8 772	168	1 128	66 677
Total	13 828	3 504	36 773	29 903	39 982	16 019	2 087	8 916	151 012
Greater Dandenong City SSD									
Greater Dandenong (C)	21 351	1 571	15 968	13 031	11 863	3 594	39	5 582	72 999
Total	21 351	1 571	15 968	13 031	11 863	3 594	39	5 582	72 999
SE Outer Melbourne SSD									
Cardinia (C)	1 085	387	4 250	3 910	3 654	8 412	—	444	22 142
Casey (C)	9 858	1 015	10 441	10 809	9 547	9 871	3 291	2 092	56 924
Total	10 943	1 402	14 691	14 719	13 201	18 283	3 291	2 536	79 066
Frankston City SSD									
Frankston (C)	6 825	554	8 095	8 200	8 404	4 953	71	3 388	40 490
Total	6 825	554	8 095	8 200	8 404	4 953	71	3 388	40 490
Mornington Peninsula Shire SSD									
Mornington Peninsula (S)	12 413	1 497	7 639	16 938	9 651	5 921	8 389	6 357	68 805
Total	12 413	1 497	7 639	16 938	9 651	5 921	8 389	6 357	68 805
Total Melbourne SD	212 881	40 180	338 773	367 124	407 666	279 990	48 840	134 611	1 830 066
BALANCE OF VICTORIA SD									
Barwon SD									
Colac-Otway (S)	3 700	278	2 091	2 459	1 676	5 252	151	2 434	18 041
Golden Plains (S)	2 166	148	567	723	371	3 084	530	465	8 054
Greater Geelong (C)	1 400	2 280	22 975	37 257	28 061	16 244	1 309	7 243	116 769
Queenscliffe (B)	216	137	659	582	464	277	89	353	2 777
Surf Coast (S)	6 876	313	1 308	3 102	1 426	3 669	—	1 202	17 896
Total	14 358	3 156	27 600	44 123	31 998	28 526	2 079	11 697	163 537
Western District SD									
Corangamite (S)	3 142.0	234	2 249	2 221	1 332	5 972	43	363	15 556
Glenelg (S)	3 749	274	3 431	1 847	2 055	4 263	538	2 010	18 167
Moyne (S)	1 397	199	1 321	1 461	940	7 812	1 508	2 559	17 197
Southern Grampians (S)	4 110	484	3 053	2 875	2 079	4 318	1 198	1 804	19 921
Warrnambool (RC)	—	109	5 374	4 557	3 416	3 683	813	11 476	29 428
Total	12 398	1 300	15 428	12 961	9 822	26 048	4 100	18 212	100 269
Central Highlands SD									
Ararat (RC)	1 687	127	1 001	1 264	1 307	3 467	873	827	10 553
Ballarat (S)	10 165	473	9 091	10 103	9 099	6 935	774	7 130	53 770
Hepburn (S)	702	126	1 539	1 208	1 128	4 036	192	717	9 648
Moorabool (S)	3 625	178	2 415	1 454	1 130	3 420	990	1 140	14 352
Pyrenees (S)	1 459	59	565	1 000	249	3 184	9	1 587	8 112
Total	17 638	963	14 611	15 029	12 913	21 042	2 838	11 401	96 435
Wimmera SD									
Hindmarsh (S)	1 142	62	595	662	421	2 500	831	244	6 457
Horsham (RC)	520	171	1 485	2 808	2 031	4 000	138	2 284	13 437
Northern Grampians (S)	1 740	192	1 159	1 770	1 998	4 083	532	851	12 325
West Wimmera (S)	783	89	413	360	240	3 049	1 111	662	6 707
Yarnambiack (S)	1 786	74	998	1 093	582	3 214	474	683	8 904
Total	5 971	588	4 650	6 693	5 272	16 846	3 086	4 724	47 830

	General public services	Public order and safety	Education, health and welfare	Housing and community services	Recreation and culture	Roads, streets and bridges	Other transport (b)	Other (c)	Total outlays by broad purpose
Legal local government area	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Mallee SD									
Buloke (S)	1 563	57	905	1 012	821	4 228	579	251	9 416
Gannawarra (S)	2 170	128	1 285	1 362	791	3 460	45	670	9 911
Mildura (RC)	7 539	432	3 531	4 018	5 536	7 194	4 177	1 929	34 356
Swan Hill (RC)	3 511	244	2 876	3 069	2 416	3 449	1 100	2 942	19 607
Total	14 783	861	8 597	9 461	9 564	18 331	5 901	5 792	73 290
Loddon SD									
Central Goldfields (S)	2 401	91	1 433	1 257	1 323	1 948	749	5 248	14 450
Greater Bendigo (C)	—	1 808	9 577	7 401	8 069	16 067	109	1 058	44 089
Loddon (S)	2 015	143	870	1 305	600	3 347	893	1 118	10 291
Macedon Ranges (S)	3 419	482	3 425	3 058	3 936	5 138	119	1 634	21 211
Mount Alexander (S)	3 812	186	966	1 482	1 004	2 083	100	555	10 189
Total	11 647	2 710	16 271	14 503	14 932	28 583	1 970	9 613	100 230
Goulburn SD									
Campaspe (S)	—	292	5 725	8 512	7 126	7 446	29	2 655	31 785
Delatite (S)	3 937	421	1 932	2 096	1 456	3 684	32	2 009	15 567
Greater Shepparton (S)	11 628	285	5 795	6 067	4 803	9 176	1 107	5 794	44 655
Moira (S)	6 909	165	2 266	1 892	1 738	5 013	107	1 235	19 325
Mitchell (S)	1 497	557	3 971	3 142	3 045	4 302	123	980	17 617
Murrindindi (S)	3 046	145	1 300	1 793	1 322	3 432	1 043	587	12 668
Strathbogie (S)	2 964	145	1 373	1 023	915	2 849	68	940	10 277
Total	29 981	2 010	22 362	24 525	20 405	35 902	2 509	14 200	151 894
Ovens and Murray SD									
Alpine (S)	2 780	106	908	1 216	1 209	2 182	818	650	9 869
Indigo (S)	2 810	48	820	533	695	5 187	623	488	11 204
Towong (S)	738	100	717	802	1 005	3 236	5	662	7 265
Wangaratta (RC)	2 864	126	3 580	3 795	2 421	7 944	788	712	22 230
Wodonga (RC)	3 860	199	4 274	1 983	3 246	3 440	802	3 157	20 961
Total	13 052	579	10 299	8 329	8 576	21 989	3 036	5 669	71 529
East Gippsland SD									
East Gippsland (S)	11 953	686	2 014	4 366	4 919	6 893	1 310	8 062	40 203
Wellington (S)	8 107	283	1 728	2 172	5 212	9 338	249	3 758	30 847
Total	20 060	969	3 742	6 538	10 131	16 231	1 559	11 820	71 050
Gippsland SD									
Bass Coast (S)	766	404	3 635	4 113	1 624	4 240	2 597	2 418	19 797
Baw Baw (S)	4 059	384	4 213	3 612	3 750	8 222	—	2 234	26 474
La Trobe (S)	12 386	616	9 939	5 884	6 421	7 911	1 118	1 761	46 036
South Gippsland (S)	—	347	4 333	3 639	2 901	9 749	658	2 354	23 981
Total	17 211	1 751	22 120	17 248	14 696	30 122	4 373	8 767	116 288
Total Balance of Victoria SD	157 099	14 887	145 680	159 410	138 309	243 620	31 451	101 895	992 352
TOTAL VICTORIA	369 980	55 067	484 454	526 534	545 975	523 611	80 291	236 506	2 822 418

(a) Refer to Appendix 1 for a description of broad purpose classifications.

(b) Includes outlays for capital assets for 'other transport' previously reported on a net basis.

(c) Refer to Appendix 1 for a description of "Other".

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LONG-TERM DEBT AND FINANCIAL INVESTMENTS

<i>Legal local government area</i>	<i>Long-term debt at beginning of year</i>	<i>New debt raised during year</i>	<i>Debt redeemed during year</i>	<i>Long-term debt at end of year</i>	<i>Financial investments as at 30 June 1996</i>
	\$'000	\$'000	\$'000	\$'000	\$'000
MELBOURNE SD					
Inner Melbourne SSD					
Melbourne (C)	11 516	-	46	11 470	243 709
Port Phillip (C)	10 485	-	10 395	90	27 980
Stonnington (C)	6 891	-	6 891	-	19 929
Yarra (C)	15 017	1 500	2 277	14 240	7 640
<i>Total</i>	43 909	1 500	19 609	25 800	299 258
Western Melbourne SSD					
Brimbank (C)	23 582	6 000	2 935	26 666	25 720
Hobsons Bay (C)	17 370	-	11 726	5 644	23 772
Maribyrnong (C)	17 748	-	17 748	-	-
Moonee Valley (C)	9 062	-	2 122	6 940	15 643
<i>Total</i>	67 762	6 000	34 531	39 250	65 135
Western Fringe Melbourne SSD					
Melton (C)	6 788	1 000	818	6 970	-
Wyndham (C)	21 858	-	2 853	19 005	26 251
<i>Total</i>	28 646	1 000	3 671	25 975	26 251
Moreland City SSD					
Moreland (C)	16 223	-	2 578	13 645	68 987
<i>Total</i>	16 223	-	2 578	13 645	68 987
Northern Middle Melbourne SSD					
Banyule (C)	10 701	-	10 701	-	48 664
Darebin (C)	9 318	-	9 318	-	92 362
<i>Total</i>	20 019	-	20 019	-	141 026
Hume City SSD					
Hume (C)	23 482	3 000	5 319	21 163	17 227
<i>Total</i>	23 482	3 000	5 319	21 163	17 227
Northern Outer Melbourne SSD					
Nillumbik (S)	6 718	-	1 985	4 733	7 870
Whittlesea (C)	7 593	-	6 584	1 009	26 924
<i>Total</i>	14 311	-	8 569	5 742	34 794
Boroondara City SSD					
Boroondara (C)	27 500	-	7 430	20 070	24 204
<i>Total</i>	27 500	-	7 430	20 070	24 204
Eastern Middle Melbourne SSD					
Manningham (C)	6 149	-	6 149	-	53 161
Monash (C)	22 969	-	2 761	20 208	34 298
Whitehorse (C)	11 641	-	3 390	8 251	91 489
<i>Total</i>	40 759	-	12 300	28 459	178 948
Eastern Outer Melbourne SSD					
Knox (C)	-	-	-	-	26 115
Maroondah (C)	12 674	-	3 081	9 594	16 910
<i>Total</i>	12 674	-	3 081	9 594	43 025

	Long-term debt at beginning of year	New debt raised during year	Debt redeemed during year	Long- term debt at end of year	Financial investments as at 30 June 1996
Legal local government area	\$'000	\$'000	\$'000	\$'000	\$'000
Yarra Ranges Shire SSD					
Yarra Ranges (S)	3 400	—	2 292	1 108	18 777
Total	3 400	—	2 292	1 108	18 777
Southern Melbourne SSD					
Bayside (C)	7 961	5 000	1 424	11 537	18 840
Glen Eira (C)	6 184	12	1 235	4 961	21 931
Kingston (C)	14 998	3 200	2 985	15 213	951
Total	29 143	8 212	5 644	31 711	41 722
Greater Dandenong City SSD					
Greater Dandenong (C)	10 196	—	3 239	6 957	18 013
Total	10 196	—	3 239	6 957	18 013
South Eastern Outer Melbourne SSD					
Cardinia (C)	7 364	—	1 427	5 937	8 250
Casey (C)	19 967	—	4 381	15 586	23 559
Total	27 331	—	5 808	21 523	31 809
Frankston City SSD					
Frankston (C)	15 654	1 000	2 575	14 079	13 669
Total	15 654	1 000	2 575	14 079	13 669
Mornington Peninsula Shire SSD					
Mornington Peninsula (S)	14 072	—	3 940	10 132	14 270
Total	14 072	—	3 940	10 132	14 270
Total Melbourne SD	395 081	20 712	140 605	275 208	1 037 365
BALANCE OF VICTORIA SD					
Barwon SD					
Colac-Otway (S)	4 375	350	622	4 103	1 377
Golden Plains (S)	386	—	386	—	2 288
Greater Geelong (C)	63 193	—	8 278	54 915	44 706
Queenscliffe (B)	112	—	31	81	1 756
Surf Coast (S)	7 034	670	709	6 995	819
Total	75 100	1 020	10 026	66 094	50 946
Western District SD					
Corangamite (S)	833	—	407	426	4 419
Glenelg (S)	9 587	—	3 341	6 246	5 286
Moyne (S)	2 666	—	1 096	1 570	2 805
Southern Grampians (S)	6 362	—	577	5 785	5 118
Warrnambool (RC)	8 242	40	1 749	6 533	4 478
Total	27 690	40	7 170	20 560	22 106
Central Highlands SD					
Ararat (RC)	225	—	130	95	2 186
Ballarat (S)	21 394	5 500	1 832	25 062	11 385
Hepburn (S)	581	400	238	743	891
Moorabool (S)	8 324	—	2 130	6 194	839
Pyrenees (S)	744	64	174	634	1 776
Total	31 268	5 964	4 504	32 728	17 077

<i>Legal local government area</i>	<i>Long-term debt at beginning of year</i>	<i>New debt raised during year</i>	<i>Debt redeemed during year</i>	<i>Long-term debt at end of year</i>	<i>Financial investments as at 30 June 1996</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Wimmera SD					
Hindmarsh (S)	926	71	927	70	—
Horsham (RC)	1 274	—	294	980	6 822
Northern Grampians (S)	2 720	947	570	3 097	3 014
West Wimmera (S)	561	—	119	442	1 750
Yarnambiack (S)	1 140	—	193	947	358
<i>Total</i>	<i>6 621</i>	<i>1 018</i>	<i>2 103</i>	<i>5 536</i>	<i>11 944</i>
Mallee SD					
Buloke (S)	2 184	400	320	2 264	1 218
Gannawarra (S)	780	47	313	514	2 347
Mildura (RC)	4 544	120	715	3 949	13 052
Swan Hill (RC)	4 153	272	929	3 496	5 612
<i>Total</i>	<i>11 661</i>	<i>839</i>	<i>2 277</i>	<i>10 223</i>	<i>22 229</i>
Loddon SD					
Central Goldfields (S)	3 446	—	741	2 705	3 512
Greater Bendigo (C)	10 995	1 990	2 275	10 710	16 857
Loddon (S)	1 059	—	967	92	1 000
Macedon Ranges (S)	8 177	—	778	7 399	4 750
Mount Alexander (S)	4 162	70	332	3 899	83
<i>Total</i>	<i>27 839</i>	<i>2 060</i>	<i>5 093</i>	<i>24 805</i>	<i>26 202</i>
Goulburn SD					
Campaspe (S)	6 958	2 285	871	8 372	13 924
Delatite (S)	3 090	65	214	2 941	2 178
Greater Shepparton (S)	2 951	—	360	2 591	20 810
Moirra (S)	3 455	1 500	949	4 006	78
Mitchell (S)	7 373	—	922	6 451	2 665
Murrindindi (S)	1 915	1 048	437	2 527	2 684
Strathbogie (S)	2 229	500	370	2 359	1 558
<i>Total</i>	<i>27 971</i>	<i>5 398</i>	<i>4 123</i>	<i>29 247</i>	<i>43 897</i>
Ovens and Murray SD					
Alpine (S)	1 977	335	20	2 292	51
Indigo (S)	1 098	—	121	977	350
Towong (S)	330	—	23	307	2 474
Wangaratta (RC)	3 113	—	349	2 764	3 920
Wodonga (RC)	8 147	776	1 280	7 643	5 353
<i>Total</i>	<i>14 665</i>	<i>1 111</i>	<i>1 793</i>	<i>13 983</i>	<i>12 148</i>
East Gippsland SD					
East Gippsland (S)	10 824	1 242	1 609	10 457	3 220
Wellington (S)	13 173	2 917	2 593	13 497	3 957
<i>Total</i>	<i>23 997</i>	<i>4 159</i>	<i>4 202</i>	<i>23 954</i>	<i>7 177</i>
Gippsland SD					
Bass Coast (S)	4 808	—	982	3 826	3 448
Baw Baw (S)	7 192	500	1 232	6 460	9 622
La Trobe (S)	19 574	—	2 323	17 251	8 521
South Gippsland (S)	6 523	—	1 352	5 171	8 916
<i>Total</i>	<i>38 097</i>	<i>500</i>	<i>5 889</i>	<i>32 708</i>	<i>30 507</i>
Total Balance of Victoria SD	284 909	22 109	47 180	259 838	244 233
TOTAL VICTORIA	679 990	42 821	187 785	535 046	1 281 598

<i>Legal local government area</i>	<i>Average population per sq km</i>	<i>Total revenue per head of population</i>	<i>Gross rates levied per rateable property</i>	<i>Rates levied as percentage of total revenue</i>	<i>Long-term debt per head of population</i>
	persons	\$	\$	%	\$
MELBOURNE SD					
Inner Melbourne SSD					
Melbourne (C)	1 023	10 387	3 568	21.6	310
Port Phillip (C)	3 471	1 225	764	38.4	1
Stonnington (C)	3 405	711	500	37.4	0
Yarra (C)	3 324	888	840	53.0	220
Western Melbourne SSD					
Brimbank (C)	1 233	603	488	28.3	176
Hobsons Bay (C)	1 185	743	596	36.5	73
Maribyrnong (C)	1 988	1 454	847	29.0	0
Moonee Valley (C)	2 481	514	568	48.5	63
Western Fringe Melbourne SSD					
Melton (C)	76	657	658	36.9	172
Wyndham (C)	140	723	819	41.5	252
Moreland City SSD					
Moreland (C)	2 670	835	549	28.0	100
Northern Middle Melbourne SSD					
Banyule (C)	1 872	710	505	27.0	0
Darebin (C)	2 361	1 156	623	23.5	0
Hume City SSD					
Hume (C)	241	476	587	42.7	174
Northern Outer Melbourne SSD					
Nilfumbik (S)	126	562	772	48.0	86
Whittlesea (C)	214	433	678	54.9	10
Boroondara City SSD					
Boroondara (C)	2 550	596	673	47.7	132
Eastern Middle Melbourne SSD					
Manningham (C)	980	850	736	30.8	0
Monash (C)	1 987	430	560	49.6	125
Whitehorse (C)	2 236	933	505	22.0	58
Eastern Outer Melbourne SSD					
Knox (C)	1 197	411	523	47.1	0
Maroondah (C)	1 490	526	473	36.7	103
Yarra Ranges Shire SSD					
Yarra Ranges (S)	56	456	586	49.2	8
Southern Melbourne SSD					
Bayside (C)	2 360	613	622	41.8	134
Glen Eira (C)	3 112	413	439	46.7	41
Kingston (C)	1 407	444	397	39.7	119
Greater Dandenong City SSD					
Greater Dandenong (C)	1 000	492	480	37.5	53
South Eastern Outer Melbourne SSD					
Cardinia (C)	33	624	544	34.7	139
Casey (C)	370	386	521	48.5	104
Frankston City SSD					
Frankston (C)	839	397	396	40.7	130

Legal local government area	Average population per sq km	Total revenue per head of population	Gross rates levied per rateable property	Rates levied as percentage of total revenue	Long term debt per head of population
	persons	\$	\$	%	\$
Mornington Peninsula Shire SSD					
Mornington Peninsula (S)	159	568	451	53.2	88
Total Melbourne SD	369	743	621	35.1	85
BALANCE OF VICTORIA SD					
Barwon SD					
Colac-Otway (S)	6	850	513	35.6	195
Golden Plains (S)	5	591	352	30.5	0
Greater Geelong (C)	148	595	474	36.8	297
Queenscliffe (B)	395	902	556	47.2	24
Surf Coast (S)	11	1 057	491	37.2	411
<i>Total Barwon SD</i>	<i>27</i>	<i>654</i>	<i>475</i>	<i>36.5</i>	<i>275</i>
Western District SD					
Corangamite (S)	4	942	620	34.9	24
Glenside (S)	3	1 054	630	34.2	293
Moyne (S)	3	958	508	32.7	96
Southern Grampians (S)	3	1 133	673	33.4	332
Warrnambool (RC)	238	827	563	27.7	230
<i>Total Western District SD</i>	<i>4</i>	<i>969</i>	<i>598</i>	<i>32.4</i>	<i>202</i>
Central Highlands SD					
Ararat (RC)	3	895	551	34.5	8
Ballarat (S)	107	750	534	31.7	323
Hepburn (S)	10	650	334	33.2	53
Moorabool (S)	12	592	572	42.5	245
Pyrenees (S)	2	1 205	440	29.4	92
<i>Total Central Highlands</i>	<i>12</i>	<i>746</i>	<i>507</i>	<i>33.5</i>	<i>242</i>
Wimmera SD					
Hindmarsh (S)	1	961	477	34.2	10
Horsham (RC)	4	714	526	39.7	55
Northern Grampians (S)	2	878	402	29.0	224
West Wimmera (S)	1	1 369	516	30.5	83
Yarriambiack (S)	1	1 059	416	31.1	106
<i>Total Wimmera SD</i>	<i>2</i>	<i>914</i>	<i>464</i>	<i>33.2</i>	<i>104</i>
Mallee SD					
Buloke (S)	1	1 187	636	40.5	267
Gannawarra (S)	3	730	437	34.7	41
Mildura (RC)	2	849	555	36.2	85
Swan Hill (RC)	4	832	636	37.0	163
<i>Total Mallee SD</i>	<i>2</i>	<i>802</i>	<i>568</i>	<i>35.4</i>	<i>115</i>
Loddon SD					
Central Goldfields (S)	9	856	394	26.5	206
Greater Bendigo (C)	28	749	584	35.9	126
Loddon (S)	2	1 068	530	36.7	9
Macedon Ranges (S)	19	705	592	39.6	222
Mount Alexander (S)	11	603	451	42.6	238
<i>Total Loddon SD</i>	<i>11</i>	<i>753</i>	<i>547</i>	<i>36.3</i>	<i>158</i>

<i>Legal local government area</i>	<i>Average population per sq km</i>	<i>Total revenue per head of population</i>	<i>Gross rates levied per rateable property</i>	<i>Rates levied as percentage of total revenue</i>	<i>Long-term debt per head of population</i>
	persons	\$	\$	%	\$
Goulburn SD					
Campaspe (S)	8	1 011	472	22.3	239
Delatite (S)	3	778	407	32.4	143
Greater Shepparton (S)	23	781	616	32.8	47
Moirā (S)	7	686	457	33.2	148
Mitchell (S)	10	640	564	33.5	239
Murrindindi (S)	3	970	468	31.2	201
Strathbogie (S)	3	1 051	458	28.7	250
<i>Total Goulburn SD</i>	<i>7</i>	<i>816</i>	<i>506</i>	<i>30.0</i>	<i>157</i>
Ovens and Murray SD					
Alpine (S)	3	880	603	38.7	186
Indigo (S)	7	783	411	26.2	67
Towong (S)	1	1 057	436	26.9	47
Wangaratta (RC)	7	729	404	27.4	110
Wodonga (RC)	71	665	579	34.4	249
<i>Total Ovens and Murray SD</i>	<i>5</i>	<i>761</i>	<i>490</i>	<i>31.0</i>	<i>157</i>
East Gippsland SD					
East Gippsland (S)	2	749	459	36.9	261
Wellington (S)	4	820	478	40.1	318
<i>Total East Gippsland SD</i>	<i>3</i>	<i>785</i>	<i>470</i>	<i>38.6</i>	<i>290</i>
Gippsland SD					
Bass Coast (S)	25	1 032	334	34.3	181
Baw Baw (S)	9	775	593	35.8	183
La Trobe (S)	52	657	592	39.3	238
South Gippsland (S)	8	1 013	487	30.0	198
<i>Total Gippsland SD</i>	<i>16</i>	<i>795</i>	<i>506</i>	<i>35.6</i>	<i>211</i>
Total Balance of Victoria SD	6	778	511	34.2	201
TOTAL VICTORIA	20	753	584	34.9	118

Legal local government area	Rateable	Valuations	Valuations	Valuations	Year of valuation
	properties at 1 Oct	used at 1 Oct (NAV) (a)	used at 1 Oct (SV) (a)	used at 1 Oct (CV) (a)	
	no.	\$m	\$m	\$m	
MELBOURNE SD					
Inner Melbourne SSD					
Melbourne (C)	23 324	756	—	—	1995
Port Phillip (C)	43 375	585	—	—	1990
Stonnington (C)	45 960	—	—	10 622	1990
Yarra (C)	36 286	400	—	—	1990
<i>Total</i>	148 945	1 742	—	10 622	
Western Melbourne SSD					
Brimbank (C)	53 063	—	—	6 585	1992
Hobsons Bay (C)	35 089	286	—	—	1990
Maribyrnong (C)	30 933	254	—	—	1990
Moonee Valley (C)	48 257	—	—	7 474	1990
<i>Total</i>	167 342	540	—	14 059	
Western Fringe Melbourne SSD					
Melton (C)	14 907	—	—	1 760	1990
Wyndham (C)	27 623	—	—	3 808	1990
<i>Total</i>	42 530	—	—	5 568	
Moreland City SSD					
Moreland (C)	57 944	—	—	7 769	1990
<i>Total</i>	57 944	—	—	7 769	
Northern Middle Melbourne SSD					
Banyule (C)	44 926	—	3 651	—	1990
Darebin (C)	55 051	—	—	7 452	1990
<i>Total</i>	99 977	—	3 651	7 452	
Hume City SSD					
Hume (C)	42 117	—	—	6 066	1990
<i>Total</i>	42 117	—	—	6 066	
Northern Outer Melbourne SSD					
Nillumbik (S)	19 160	—	1 934	—	1992
Whittlesea (C)	36 694	286	—	—	1990
<i>Total</i>	55 854	286	1 934	—	
Boroondara City SSD					
Boroondara (C)	64 480	—	9 582	—	1990
<i>Total</i>	64 480	—	9 582	—	
Eastern Middle Melbourne SSD					
Manningham (C)	39 128	—	4 472	—	1994
Monash (C)	61 276	—	—	—	1990
Whitehorse (C)	57 985	—	5 248	—	1990
<i>Total</i>	158 389	—	9 720	—	
Eastern Outer Melbourne SSD					
Knox (C)	50 445	—	3 550	—	1990
Maroondah (C)	37 956	—	2 513	—	1990
<i>Total</i>	88 401	—	6 063	—	

Legal local government area	Rateable properties at 1 Oct	Valuations used at 1 Oct (NAV) (a)	Valuations used at 1 Oct (SV) (a)	Valuations used at 1 Oct (CV) (a)	Year of valuation
	no.	\$m	\$m	\$m	
Yarra Ranges Shire SSD					
Yarra Ranges (S)	52 287	—	—	7 382	1990
<i>Total</i>	52 287	—	—	7 382	
Southern Melbourne SSD					
Bayside (C)	35 385	—	—	7 835	1990
Glen Eira (C)	53 011	485	—	—	1990
Kingston (C)	56 738	—	—	9 171	1990
<i>Total</i>	145 134	485	—	17 006	
Greater Dandenong City SSD					
Greater Dandenong (C)	50 059	—	—	7 408	1992
<i>Total</i>	50 059	—	—	7 408	
South Eastern Outer Melbourne SSD					
Cardinia (C)	16 960	—	—	2 790	1990
Casey (C)	54 131	—	—	7 091	1990
<i>Total</i>	71 091	—	—	9 881	
Frankston City SSD					
Frankston (C)	44 239	—	—	11 457	1990
<i>Total</i>	44 239	—	—	11 457	
Mornington Peninsula Shire SSD					
Mornington Peninsula (S)	76 925	—	—	11 812	1996
<i>Total</i>	76 925	—	—	11 812	
Total Melbourne SD	1 365 714	3 052	30 950	116 482	
BALANCE OF VICTORIA SD					
Barwon SD					
Colac-Otway (S)	12 440	—	—	1 242	1991
Golden Plains (S)	7 349	—	—	785	1994
Greater Geelong (C)	85 298	—	—	9 879	1992
Queenscliffe (B)	2 595	20	—	—	1992
Surf Coast (S)	13 633	—	—	1 735	1992
<i>Total</i>	121 315	20	—	13 641	
Western District SD					
Corangamite (S)	9 540	—	—	1 512	1994
Glennelg (S)	12 197	96	—	—	1993
Moyne (S)	10 161	—	—	1 714	1994
Southern Grampians (S)	9 796	—	—	1 313	1993
Warrnambool (RC)	11 555	—	—	1 349	1994
<i>Total</i>	53 249	96	—	5 888	
Central Highlands SD					
Ararat (RC)	6 468	—	—	624	1 994
Ballarat (S)	34 502	—	—	3 416	1 992
Hepburn (S)	9 097	34	—	—	1 993
Moorabool (S)	11 098	—	—	1 277	1 993
Pyrenees (S)	5 595	—	—	498	1 993
<i>Total</i>	66 760	34	—	5 815	

Legal local government area	Rateable	Valuations	Valuations	Valuations	Year of valuation
	properties at 1 Oct	used at 1 Oct (NAV) (a)	used at 1 Oct (SV) (a)	used at 1 Oct (CIV) (a)	
	no.	\$m	\$m	\$m	
Wimmera SD					
Hindmarsh (S)	4 900	—	—	353	1994
Horsham (RC)	9 673	—	205	—	1992
Northern Grampians (S)	8 759	—	—	715	1993
West Wimmera (S)	4 329	—	—	465	1993
Yarriambiack (S)	7 066	28	—	—	1990
<i>Total</i>	34 727	28	205	1 533	
Mallee SD					
Buloke (S)	6 423	—	—	453	1995
Gannawarra (S)	6 523	—	—	680	1994
Mildura (RC)	21 309	—	—	2 275	1995
Swan Hill (RC)	10 367	—	—	930	1995
<i>Total</i>	44 622	—	—	4 338	
Loddon SD					
Central Goldfields (S)	7 545	—	—	524	1992
Greater Bendigo (C)	39 021	—	—	3 775	1993
Loddon (S)	7 264	33	—	—	1990
Macedon Ranges (S)	15 689	—	—	2 064	1992
Mount Alexander (S)	9 330	44	351	—	1993
<i>Total</i>	78 849	77	351	6 363	
Goulburn SD					
Campaspe (S)	16 740	—	—	2 110	1995
Delatite (S)	12 716	—	—	1 376	1991
Greater Shepparton (S)	22 891	—	—	2 903	1993
Moira (S)	13 437	84	—	—	1993
Mitchell (S)	10 235	—	—	1 207	1993
Murrindindi (S)	8 128	—	—	1 080	1993
Strathbogie (S)	6 213	—	—	758	1993
<i>Total</i>	90 360	84	—	9 434	
Ovens and Murray SD					
Alpine (S)	6 938	—	—	709	1993
Indigo (S)	7 316	—	—	793	1989
Towong (S)	4 306	—	—	532	1992
Wangaratta (RC)	12 390	—	—	1 537	1992
Wodonga (RC)	12 133	—	—	1 476	1992
<i>Total</i>	43 083	—	—	5 047	
East Gippsland SD					
East Gippsland (S)	24 132	—	—	2 535	1993
Wellington (S)	29 133	—	—	2 512	1991
<i>Total</i>	53 265	—	—	5 047	
Gippsland SD					
Bass Coast (S)	22 401	—	—	1 861	1993
Baw Baw (S)	16 575	—	—	2 166	1993
La Trobe (S)	31 632	—	—	2 604	1993
South Gippsland (S)	16 373	—	—	2 069	1993
<i>Total</i>	86 981	—	—	8 700	
Total Balance of Victoria SD	673 211	339	556	65 806	
TOTAL VICTORIA	2 038 925	3 392	31 505	182 288	

(a) Only the valuations comprising the rating type valuation are shown in the table. Properties within each council are also valued using the alternative rating types, so the valuation shown represents only a portion of each council's property. Areas are not valued in the same year.

Legal local government area	Gross rates levied (a)	Rate reductions allowed	Government subsidies	Penalties, extra charges on overdue rates	Total rates receivable (b)	Cash collection of rates during year	Net arrears at 30 June 1996
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
MELBOURNE \$D							
Inner Melbourne SSD							
Melbourne (C)	83 034	129	129	800	83 834	79 844	6 680
Port Phillip (C)	33 144	1 256	562	433	32 883	35 986	2 539
Stonnington (C)	22 978	470	470	335	23 313	23 011	1 898
Yarra (C)	30 482	529	457	561	30 971	26 792	6 310
Total	169 638	2 384	1 618	2 129	171 001	165 633	17 427
Western Melbourne SSD							
Brimbank (C)	25 873	1 527	1 486	500	26 332	25 666	2 703
Hobsons Bay (C)	20 899	1 014	1 014	310	21 209	20 783	1 800
Maribymong (C)	26 194	932	903	..	26 165	25 359	6 580
Moonee Valley (C)	27 400	1 347	1 347	305	27 705	25 215	5 503
Total	100 366	4 820	4 750	1 115	101 411	97 023	16 586
Western Fringe Melbourne SSD							
Melton (C)	9 814	301	259	209	9 981	9 928	896
Wyndham (C)	22 623	464	449	280	22 888	22 976	1 127
Total	32 437	765	708	489	32 869	32 904	2 023
Moreland City SSD							
Moreland (C)	31 832	2 258	2 254	409	32 237	32 311	2 171
Total	31 832	2 258	2 254	409	32 237	32 311	2 171
Northern Middle Melbourne SSD							
Banyule (C)	22 675	1 228	1 228	177	22 852	23 919	4 402
Darebin (C)	34 281	1 955	1 937	257	34 520	34 484	1 634
Total	56 956	3 183	3 165	434	57 372	58 403	6 036
Hume City SSD							
Hume (C)	24 726	957	917	418	25 104	26 482	5 132
Total	24 726	957	917	418	25 104	26 482	5 132
Northern Outer Melbourne SSD							
Nillumbik (S)	14 799	387	387	139	14 938	14 284	1 462
Whittlesea (C)	24 867	874	874	286	25 153	22 851	3 459
Total	39 666	1 261	1 261	425	40 091	37 135	4 921
Boroondara City SSD							
Boroondara (C)	43 371	1 324	1 324	—	43 371	43 419	1 716
Total	43 371	1 324	1 324	—	43 371	43 419	1 716
Eastern Middle Melbourne SSD							
Manningham (C)	28 789	857	857	317	29 106	28 663	1 148
Monash (C)	34 286	1 765	1 735	311	34 567	34 887	1 364
Whitehorse (C)	29 286	1 754	1 754	260	29 546	29 277	1 070
Total	92 361	4 376	4 346	888	93 219	92 827	3 582
Eastern Outer Melbourne SSD							
Knox (C)	26 379	1 053	950	359	26 635	26 590	1 160
Maroondah (C)	17 970	980	980	312	18 282	18 375	1 238
Total	44 349	2 033	1 930	671	44 917	44 965	2 398

	Gross rates levied (a)	Rate reductions allowed	Government subsidies	Penalties, extra charges on overdue rates	Total rates receivable (b)	Cash collection of rates during year	Net arrears at 30 June 1996
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Legal local government area							
Yarra Ranges Shire SSD							
Yarra Ranges (S)	30 640	1 165	1 165	685	31 325	26 845	7 939
Total	30 640	1 165	1 165	685	31 325	26 845	7 939
Southern Melbourne SSD							
Bayside (C)	22 016	1 352	1 032	193	21 889	21 179	1 411
Glen Eira (C)	23 247	—	1 077	212	24 536	23 522	3 736
Kingston (C)	22 531	1 697	1 697	221	22 752	22 758	1 818
Total	67 794	3 049	3 806	626	69 177	67 459	6 965
Greater Dandenong City SSD							
Greater Dandenong (C)	24 010	1 033	1 033	328	24 338	25 523	4 178
Total	24 010	1 033	1 033	328	24 338	25 523	4 178
South Eastern Outer Melbourne SSD							
Cardinia (C)	9 227	309	309	113	9 340	9 120	550
Casey (C)	28 204	929	927	370	28 572	28 160	1 242
Total	37 431	1 238	1 236	483	37 912	37 280	1 792
Frankston City SSD							
Frankston (C)	17 506	1 122	1 113	167	17 664	17 565	679
Total	17 506	1 122	1 113	167	17 664	17 565	679
Mornington Peninsula Shire SSD							
Mornington Peninsula (S)	34 654	1 858	1 680	424	34 900	34 809	1 696
Total	34 654	1 858	1 680	424	34 900	34 809	1 696
Total Melbourne SD	847 737	32 826	32 306	9 691	856 908	840 583	85 241
BALANCE OF VICTORIA SD							
Barwon SD							
Colac-Otway (S)	6 378	250	234	—	6 362	6 434	289
Golden Plains (S)	2 586	141	108	—	2 553	2 573	145
Greater Geelong (C)	40 467	2 620	2 620	396	40 863	40 729	1 498
Queenscliffe (B)	1 443	67	67	12	1 455	1 505	148
Surf Coast (S)	6 690	218	204	76	6 752	6 602	295
Total	57 564	3 296	3 233	484	57 985	57 843	2 375
Western District SD							
Corangamite (S)	5 916	209	209	18	5 934	5 930	79
Glenside (S)	7 687	276	222	24	7 657	7 538	436
Moyne (S)	5 159	170	170	25	5 184	5 261	264
Southern Grampians (S)	6 594	345	214	26	6 489	6 402	289
Warrnambool (RC)	6 507	353	347	—	6 501	6 622	702
Total	31 863	1 353	1 162	93	31 765	31 753	1 770
Central Highlands SD							
Ararat (RC)	3 565	149	149	27	3 592	3 593	334
Ballarat (S)	18 427	1 114	1 103	199	18 615	18 920	3 197
Hepburn (S)	3 038	212	203	32	3 061	2 814	605
Moorabool (S)	6 345	173	173	129	6 474	6 405	312
Pyrenees (S)	2 459	109	91	23	2 464	2 463	245
Total	33 834	1 757	1 719	410	34 206	34 195	4 693
Wimmera SD							
Hindmarsh (S)	2 336	115	103	12	2 336	2 243	132
Horsham (RC)	5 086	204	201	16	5 099	5 095	46
Northern Grampians (S)	3 517	173	173	48	3 565	4 047	269
West Wimmera (S)	2 232	46	46	14	2 246	2 235	63
Yarriambiack (S)	2 941	119	116	22	2 960	2 898	303
Total	16 112	657	639	112	16 206	16 518	813

	Gross rates levied (a)	Rate reductions allowed	Government subsidies	Penalties, extra charges on overdue rates	Total rates receivable (b)	Cash collection of rates during year	Net arrears at 30 June 1996
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Legal local government area</i>							
Mallee SD							
Buloke (S)	4 087	121	104	32	4 102	4 179	143
Gannawarra (S)	2 847	157	149	14	2 853	2 885	80
Mildura (RC)	11 824	531	490	248	12 031	11 048	1 445
Swan Hill (RC)	6 596	247	230	56	6 635	6 572	320
<i>Total</i>	25 354	1 056	973	350	25 621	24 684	1 988
Loddon SD							
Central Goldfields (S)	2 974	298	263	52	2 991	2 713	615
Greater Bendigo (C)	22 771	1 019	1 017	—	22 769	21 107	2 252
Loddon (S)	3 852	126	124	51	3 901	3 750	440
Macedon Ranges (S)	9 290	264	264	155	9 445	9 207	1 004
Mount Alexander (S)	4 206	296	290	65	4 265	3 981	504
<i>Total</i>	43 093	2 003	1 958	323	43 371	40 758	4 815
Goulburn SD							
Campaspe (S)	7 897	435	435	869	8 766	8 615	648
Delatite (S)	5 171	253	253	79	5 250	4 933	846
Greater Shepparton (S)	14 100	553	553	115	14 215	14 214	626
Moirra (S)	6 144	438	—	80	5 786	5 549	832
Mitchell (S)	5 772	259	206	75	5 794	5 835	464
Murrndindi (S)	3 804	148	145	59	3 860	3 502	554
Strathgogie (S)	2 844	153	139	78	2 908	2 817	279
<i>Total</i>	45 732	2 239	1 731	1 355	46 579	45 465	4 249
Ovens and Murray SD							
Alpine (S)	4 185	168	168	71	4 256	4 201	977
Indigo (S)	3 004	153	153	51	3 055	2 670	780
Towong (S)	1 878	93	62	29	1 876	1 812	292
Wangaratta (RC)	5 011	312	312	58	5 069	5 025	318
Wodonga (RC)	7 025	270	243	35	7 033	6 907	209
<i>Total</i>	21 103	996	938	244	21 289	20 615	2 576
East Gippsland SD							
East Gippsland (S)	11 086	776	584	73	10 967	12 885	2 036
Wellington (S)	13 930	471	451	76	13 986	14 010	1 428
<i>Total</i>	25 016	1 247	1 035	149	24 953	26 895	3 464
Gippsland SD							
Bass Coast (S)	7 489.0	653	464	168	7 468	7 040	992
Baw Baw (S)	9 821	363	343	122	9 923	9 075	1 322
La Trobe (S)	18 732	710	839	337	19 198	19 399	1 735
South Gippsland (S)	7 967	387	266	38	7 884	7 906	188
<i>Total</i>	44 009	2 113	1 912	665	44 473	43 420	4 237
Total Balance of Victoria SD	343 680	16 717	15 300	4 185	346 448	342 146	30 980
TOTAL VICTORIA	1 191 417	49 543	47 606	13 876	1 203 356	1 182 729	116 221

(a) Excludes interest on rates.

(b) Includes arrears brought forward from previous year.

EXPLANATORY NOTES

INTRODUCTION

1 This publication contains statistics about outlays, revenue and financing of Victorian local government councils for the financial year 1995-96. The statistics have been collated from data items collected annually by the Victoria Grants Commission (VGC). Data are provided by councils on the basis of accrual accounting consistent with Australian Accounting Standard (AAS) 27.

2 Where further information or clarification was required, information was sought from the respective councils, their annual reports or other officially published material relating to Victorian local government.

SCOPE

3 The scope for this publication is the financial transactions for 1995-96 of the 78 Victorian local government councils. There has been structural change to local government in Victoria progressively from 1993 to the present (see Preface) resulting in the reduction in the number of councils from 210 in 1993 to 78 in 1995. The data constitute a full enumeration.

4 Services provided by councils are partly financed by local taxes (rates) which are levied on the owners or occupiers of rateable property by each local government council. In years prior to 1992-93 councils charged rates on the net annual value, on site value of a rateable property, or a combination of both. Councils may now also base their rates on capital improved value.

CONCEPTS AND DEFINITIONS

5 Data presented in this publication are typically aggregations of line items reported in the VGC form for each council. Figures are aggregated by VGC line item on a gross basis into categories consistent with ABS Government Finance Statistics classifications. A *glossary* of terms for economic type transactions used in this publication is provided after the Appendices.

6 Statistical units are classified to their institutional sector based on the manual, *Standard Institutional Sector Classification of Australia (SISCA)* (1218.0) (last issue 1987). Councils are classified to the institutional sector of general government. The primary function of the general government sector is to provide public services which are mainly non-market in nature, are mainly for the collective consumption of the community, involve the transfer or redistribution of income, and are financed mainly through taxes and other compulsory levies.

7 The ABS has prepared the *Australian Standard Geographic Classification (ASGC)* (1216.0) for use in the collection, compilation and publication of its statistics. The ASGC is a system for the classification of statistical units by geographical areas. Two ASGC hierarchical structures are used in this publication:

- (i) Main Structure representing the Statistical Division (SD) and Statistical Subdivision (SSD); and,
- (ii) Local Government Area (LGA), the spatial unit which represents the whole, undivided geographical area of responsibility of an incorporated local government council.

For detailed definitions please refer to the Glossary.

8 Maps which accompany this publication illustrate the geographical areas relevant to these geographical classifications with boundaries at August 1995, and at August 1990. The boundary changes have occurred since the last ABS publication of 5501.2, in 1992-93. Boundary changes are shown in greater detail in *Statistical Geography Victoria* (1103.2) (published December 1996). During 1995-96 the boundaries of two

EXPLANATORY NOTES *continued*

restructured LGAs were amended, with their changes being gazetted on 25 January 1996. The first concerned the Avon-Richardson catchment area; the second, Lake Bolac. These changes are not reflected in the maps contained in this publication. [Source: *Minister's Review Local Government in 1995: First fruits of reform*]

RELIABILITY AND COMPARABILITY

9 In compliance with AAS 27, councils in 1995-96 for the first time allocated their general expenses across the expenditure items to which they related. This will have some effect on data comparability with aggregated data for previous years because general expenses previously classified to general public services have now been allocated across functions.

ACKNOWLEDGMENTS

10 Local government finance statistics for Victoria are collected jointly with the Victoria Grants Commission. The ABS acknowledges the assistance of the VGC in this collection.

RELATED PUBLICATIONS

11 Users may refer to the following publications which contain related information:

Classification Manual for Government Finance Statistics, Australia (1217.0)—last issued 1989;

Estimated Resident Population in Statistical Local Areas, Victoria (3203.2)—June 1995 and Preliminary June 1996;

Government Finance Statistics—Concepts, Sources and Methods (5514.0)—issued January 1995;

Government Finance Statistics, Australia (5512.0)—issued annually;

Standard Institutional Sector Classification of Australia (SISCA) (1218.0)—1987;

Statistical Geography Victoria (1103.2)—issued December 1996;

Statistical Geography Volume 1: Australian Standard Geographical Classification—1996 Edition (1216.0).

APPENDIX 1 : Government Purpose Classification (GPC)

Government Purpose Classification (GPC): The Government Purpose Classification classifies both current and capital outlays and selected other transactions of the non-financial public sector to the purposes for which the transactions are made. The GPC was derived from a standard international system presented in the United Nations publication *Classification of the Function of Government*. The GPC is available in the *Classification Manual for Government Finance Statistics Australia, 1989 (1217.0)*.

GENERAL PUBLIC SERVICES

GENERAL PUBLIC SERVICES includes those expenses relating to council members, executive staff, and general office (including council chamber expenses) i.e. 'head office' type expenses including government superannuation benefits. The amounts shown are net of recoveries from separate trading activities and outside bodies. See also 'Other Purposes n.e.c.' below.

PUBLIC ORDER AND SAFETY

FIRE PROTECTION includes contributions to volunteer fire brigades, payments to fire brigade boards, roadside cleaning operations (slashing, clearing, mowing verges, burning), and other fire prevention costs.

ANIMAL CONTROL includes dog registration, pounds, straying cattle, and veterinary costs.

OTHER PUBLIC ORDER AND SAFETY includes beach inspectors, life-saving and beach patrols, and contributions to State emergency services for rescue operations during emergencies.

EDUCATION

PRESCHOOLS includes kindergartens, play centres, and other centres having qualified teachers.

OTHER EDUCATION relates to the operation of school bus services student hostels, the provision of scholarships, etc.

HEALTH

INFANTS AND MOTHERS relates to the operation of baby health centres and the provision of mothercraft nursing services.

PREVENTIVE SERVICES includes health inspection and administration, immunisation and x-ray programs, school dental and health schemes, and the eradication of noxious insects and vermin such as mosquitos, flies and rodents.

OTHER HEALTH includes ambulance services, hospitals and home nursing.

SOCIAL SECURITY AND WELFARE

FAMILIES AND CHILDREN relates to creches, child minding centres and other play centres, and services provided to families such as emergency home help.

AGED AND DISABLED includes senior citizens' centres, meals-on-wheels and other services provided specifically for the aged or disabled, and includes outlays on residential institutions for the aged and disabled.

OTHER WELFARE includes women's refuge (crisis) centres, drop-in centres for unemployed or youth, services to migrants, social workers' salaries and overheads. Housing for Aboriginals is included under Housing

HOUSING AND COMMUNITY AMENITIES

HOUSING relates to the provision of housing for rental or use by employees and houses for sale to the public. It includes housing for aged persons and Aboriginals but excludes residential institutions.

SANITATION—HOUSEHOLD GARBAGE relates specifically to the provision of household garbage services and includes the operation of rubbish tips.

SANITATION—OTHER includes trade waste disposal, cleaning of streets, gutters, foreshores and recreation areas, special rubbish clean-ups and anti-litter enforcement.

SEWERAGE SERVICES includes all methods of human waste disposal such as deep mains town systems, effluent drainage schemes, septic tank cleaning and inspection, and nightsoil disposal ('sanitary' service).

URBAN STORMWATER DRAINAGE includes the lining or barrelling of creeks and the provision of open or deep drainage systems. Drainage associated with roadworks, flood mitigation and agricultural drainage are excluded.

OTHER PROTECTION OF THE ENVIRONMENT includes flood mitigation works (such as the construction and maintenance of levee banks, dredging of rivers and diversion channels), beach restoration and foreshore protection, and the removal of dead animals and derelict or abandoned vehicles.

STREET LIGHTING mainly comprises payments to an electricity authority for the maintenance of equipment and supply of current to street lights.

COMMUNITY AND REGIONAL DEVELOPMENT includes town planning, subdivisions, land clearing and reclamation and urban and rural renewal programs.

OTHER COMMUNITY AMENITIES includes women's rest centres, public conveniences, drinking fountains, cemeteries, street furniture, bus shelter sheds, and public clocks.

RECREATION AND CULTURE

PUBLIC HALLS, CIVIC CENTRES includes those multi-purpose halls used for public functions such as town or shire halls or community centres but excludes indoor sporting complexes.

SWIMMING POOLS AND BEACHES relates to the operation of swimming pools (both indoor and outdoor) and other recreational swimming areas on rivers and beaches including the provision of dressing sheds and diving platforms. Life-saving, beach patrols and beach inspection are excluded.

OTHER RECREATION AND SPORT includes all indoor and outdoor sporting facilities such as football and cricket grounds tennis courts and golf links and other recreational areas such as parks, gardens, playgrounds, barbecue areas, and walking and cycling paths.

LIBRARIES includes regional and local lending and reference libraries open to the public and the operation of bookmobiles. (The purchase of books, tapes and records is included as 'capital' together with new plant and equipment).

OTHER CULTURE includes the operation and support of the performing arts, museums, art galleries, orchestras, the preservation of the national estate, and the presentation of festivals.

APPENDIX 1 : Government Purpose Classification (GPC) *continued*

AGRICULTURE, FORESTRY, FISHING AND HUNTING

AGRICULTURE AND FORESTRY includes the destruction of noxious animals and weeds, contributions to pastoral protection boards, agricultural drainage and forestry matters.

MINING AND MINERAL RESOURCES, OTHER THAN FUELS; MANUFACTURING AND CONSTRUCTION

MINING AND MANUFACTURING includes administration, regulation, inspection, etc. of activities relating to mining and manufacturing. These include the operation of quarries, pits and hot mix operations.

BUILDING CONTROL comprises salaries and expenses of staff engaged in the enforcement of building standards, including examination of building plans, and inspection of buildings and scaffoldings.

TRANSPORT AND COMMUNICATION

CONSTRUCTION AND MAINTENANCE OF ROADS AND BRIDGES includes works and services associated with roads and bridges other than street lighting which is shown separately. For statistical purposes within the context of the output data statements, construction is treated as capital outlay and maintenance as current outlay.

PARKING transactions cover a wide range of activities including both on and off-street facilities.

ROAD PLANT PURCHASES ETC., includes purchases of plant intended to be used mainly on roadworks, road safety, bus operations (not school), and other road transport matters.

AERODROMES relates to the operation of airport facilities.

OTHER TRANSPORT includes wharves, jetties, docking slips, ferries and marinas, and boat harbours and ramps.

OTHER ECONOMIC AFFAIRS

Includes TOURISM AND AREA PROMOTION, SALEYARDS AND MARKETS and OTHER ECONOMIC AFFAIRS n.e.c. which relates to economic services provided by councils which cannot be classified to a particular economic service category.

OTHER PURPOSES

OTHER PURPOSES relates to engineering and employment overheads and residual items such as the cost of works on private land, purchases of plant, land and buildings which cannot be allocated to specific purpose categories, the rent of premises other than houses (e.g. shops), work depots, and current deficit or surplus of plant hire operations (excluding depreciation).

NATURAL DISASTER RELIEF relates to assistance provided for victims of floods or bushfires. Rescue operations are included under Public Order and Safety. The reinstatement of capital assets is shown against the appropriate function.

APPENDIX 2: Component and successor councils—January 1995

Successor Council		Component Council	Successor Council		Component Council
Number	Name	Name	Number	Name	Name
244	ALPINE (S)	BEECHWORTH (S) PART C BRIGHT (S) MYRTLEFORD (S) OMELO (S) PART B YACKANDANDAH (S) PART C	293	BULOKE (S)	BIRCHIP (S) CHARLTON (S) DONALD (S) PART A KARA KARA (S) PART B WYCHEPROOF (S)
249	ARARAT (RC)	ARARAT (C) ARARAT (S) PART A STAWELL (S) PART B	259	CAMPASPE (C)	COHUNA (S) PART B DEAKIN (S) ECHUCA (C) GORDON (S) PART B KYABRAM (T) ROCHESTER (S) RODNEY (S) WARANGA (S) PART A
217	BALLARAT (C) ²	BALLARAT (C) BALLARAT (S) BUNGAREE (S) PART A BUNINYONG (S) PART A GRENVILLE (S) PART A SEBASTAPOL (B)	264	CARDINIA (S)	CRANBOURNE (C) PART D PAKENHAM (S) SHERBROOKE (S) PART C
260	BANYULE (C)	DIAMOND VALLEY (S) PART A ELTHAM (S) PART B HEIDELBERG (S) PART A	265	CASFY (C)	BERWICK (C) PART A CRANBOURNE (C) PART A KNOX (C) PART B
261	BASS COAST (S)	BASS (S) CRANBOURNE (C) PART E KORUMBURRA (S) PART B PHILLIP ISLAND (S) WONTHAGGI (B) WOORAYL (S) PART B	300	CENTRAL GOLDFIELDS (S)	BET BET (S) PART A MARYBOROUGH (C) TALBOT & CLUNES (S) PART A TULLAROOP (S) PART A
262	BAW BAW (S)	BULN BULN (S) NARRACAN (S) PART A UPPER YARRA (S) PART B WARRAGUL (RC)	250	COLAC-OTWAY (S)	COLAC (C) COLAC (S) PART A HEYTESBURY (S) PART B OTWAY (S) PART A
304	BAYSIDE (C)	BRIGHTON (C) MOORABBIN (C) PART C MORDIALLOC (C) PART B SANDRINGHAM (C)	251	CORANGAMITE (S)	CAMPERDOWN (T) HAMPDEN (S) PART A HEYTESBURY (S) PART A MORTLAKE (S) PART B OTWAY (S) PART B WARRNAMBOOL (S) PART B
231	BOROONDARA (C)	CAMBERWELL (C) HAWTHORN (C) KEW (C)	229	DAREBIN (C)	COBURG (C) PART B DIAMOND VALLEY (S) PART B HEIDELBERG (C) PART B NORTHCOTE (C) PRESTON (C)
263	BRIMBANK (C)	KEILOR (C) PART A SUNSHINE (C) PART A			

APPENDIX 2: Component and successor councils—January '95 *continued*

Successor Council		Component Council	Successor Council		Component Council
Number	Name	Name	Number	Name	Name
245	DELATITE (S)	BENALLA (C) BENALLA (S) PART A MANSFIELD (S) VIOLET TOWN (S) PART B	211	GREATER GEELONG (C) ²	BELLARINE (C) CORIO (S) GEELONG (C) GEELONG WEST (C) NEWTOWN (C) SOUTH BARWON (C)
266	EAST GIPPSLAND (C)	BAIRNSDALE (C) BAIRNSDALE (S) PART A OMEO (S) PART A ORBOST (S) ROSEDALE (S) PART C TAMBO (S)	258	GREATER SHEPPARTON (C)	EUROA (S) PART C GOULBURN (S) PART B RODNEY (S) PART A SHEPPARTON (C) SHEPPARTON (S) TUNGAMAH (S) PART B VIOLET TOWN (S) PART C WARANGA (S) PART B
267	FRANKSTON (C)	CRANBOURNE (C) PART C FRANKSTON (C) PART A SPRINGVALE (C) PART C			
294	GANNAWARRA (S)	COHUNA (S) PART A KERANG (B) KERANG (S) PART A	298	HEPBURN (S)	CRESWICK (S) DAYLESFORD & GLENLYON (S) KYNETON (S) PART B TALBOT & CLUNES (S) PART B
268	GLEN EIRA (C)	CAULFIELD (C) MOORABBIN (C) PART B	291	HINDMARSH(S)	DIMBOOLA (S) LOWAN (S)
255	GLENELG (S)	GLENELG (S) PART A HETWOOD (S) PART A PORTLAND (C)	227	HOBSON'S BAY (C) ³	WILLIAMSTOWN (C)
219	GOLDEN PLAINS (S)	BANNOCKBURN (S) BUNINYONG (S) PART C GRENVILLE (S) PART B LEIGH (S)	295	HORSHAM (RC)	ARAPILES (S) PART A HORSHAM (C) KOWREE (S) PART B WIMMERA (S) PART A
215	GREATER BENDIGO (C)	BENDIGO (C) EAGLEHAWK (B) HUNTLY (S) McIVOR (S) PART A MARONG (C) PART A METCALFE (S) PART B STRATHSFIELDSAYE (S)	270	HUME (C)	BROADMEADOWS (C) PART A BULLA (S) PART A KEILOR (C) PART C WHITTLESEA (C) PART C
269	GREATER DANDENONG (C)	BERWICK (C) PART B CRANBOURNE (C) PART B DANDENONG (C) SPRINGVALE (C) PART A	241	INDIGO (S)	BEECHWORTH (S) PART A CHILTERN (S) PART A RUTHERGLEN (S) YACKANDANDAH (S) PART A
			271	KINGSTON (C)	CHELSEA (C) MOORABBIN (C) PART A MORDIALLOC (C) PART A OAKLEIGH (C) PART B SPRINGVALE (C) PART B

APPENDIX 2: Component and successor councils—January '95 *continued*

Successor Council		Component Council	Successor Council		Component Council
Number	Name	Name	Number	Name	Name
272	KNOX (C)	KNOX (C) PART A SHERBROOKE (S) PART B	248	MITCHELL (S)	BROADFORD (S) PART A KILMORE (S) McIVOR (S) PART B PYALONG (S) SEYMOUR (RC) PART A
273	LATROBE (S)	MOE (C) MORWELL (C) NARRACAN (S) PART B ROSEDALE (S) PART B TRARALGON (C) TRARALGON (S)	257	MOIRA (S)	COBRAM (S) NATHALIA (S) NUMURKAH (S) TUNGAMAH (S) PART A YARRAWONGA (S) PART A
301	LODDON (S)	BET BET (S) PART B EAST LODDON (S) GORDON (S) PART A KORONG (S) MALDON (S) PART B MARONG (C) PART B TULLAROOP (S) PART B	276	MONASH (C)	OAKLEIGH (C) PART A WAVERLEY (C)
297	MACEDON RANGES (S)	GISBORNE (S) KYNETON (S) PART A NEWHAM & WOODEND (S) ROMSEY (S)	279	MOONEE VALLEY (C)	ESSENDON (C) KEILOR (C) PART B
274	MANNINGHAM (C)	DONCASTER & TEMPLESTOWE (C) PART A LILLYDALE (S) PART B	218	MOORABOOL (S)	BACCHUS MARSH (S) BALLAN (S) BUNGAREE (S) PART B BUNINYONG (S) PART B WERRIBEE (C) PART C
278	MARIBYRNONG (C)	FOOTSCRAY (C) SUNSHINE (C) PART B	228	MORELAND (C)	BROADMEADOWS (C) PART B BRUNSWICK (C) COBURG (C)
277	MAROONDAH (C)	CROYDON (C) DONCASTER & TEMPLESTOWE (C) PART B LILLYDALE (S) PART C RINGWOOD (C)	280	MORNINGTON PENINSULA (S)	CRANBOURNE (C) PART F FLINDERS (S) FRANKSTON (C) PART B HASTINGS (S) MORNINGTON (S)
214	MELBOURNE (C)	MELBOURNE (C)	299	MOUNT ALEXANDER (S)	CASTLEMAINE (C) MALDON (S) PART A METCALFE (S) PART A NEWSTEAD (S)
275	MELTON (S)	BULLA (S) PART B MELTON (S) WERRIBEE (C) PART B	252	MOYNE(S)	BELFAST (S) DUNDAS (S) PART B HAMPDEN (S) PART B MINHAMITE (S) MORTLAKE (S) PART A MOUNT ROUSE (S) PART B PORT FAIRY (B) WARRNAMBOOL (S) PART A
287	MILDURA (RC)	MILDURA (C) MILDURA (S) WALPEUP (S)			

APPENDIX 2: Component and successor councils—January '95 *continued*

Successor Council		Component Council	Successor Council		Component Council
Number	Name	Name	Number	Name	Name
247	MURRINDINDI (S)	ALEXANDRA (S) BROADFOORD (S) PART B ELTHAM (S) PART C EUROA (S) PART B HEALESVILLE (S) PART C WHITTLESEA (C) PART D YEA (S)	232	STONNINGTON (C)	MALVERN (C) PRAHRAN (C)
281	NILLUMBIK (S)	DIAMOND VALLEY (S) PART C ELTHAM (S) PART A HEALESVILLE (S) PART B WHITTLESEA (C) PART B	246	STRATHBOGIE (S)	EUROA (S) PART A GOULBURN (S) PART A McIVOR (S) PART C SEYMOUR (RC) PART B VIOLET TOWN (S) PART A
296	NORTHERN GRAMPIANS (S)	ARARAT (S) PART B AVOCA (S) PART B DONALD (S) PART B DUNMUNKLE (S) PART A KARA KARA (S) PART A ST ARNAUD (T) STAWELL (C) STAWELL (S) PART A WIMMERA (S) PART C	216	SURF COAST (S)	BARRABOOL (S) COLAC (S) WINCHELSEA (S)
			288	SWAN HILL (RC)	KERANG (S) PART B SWAN HILL (C) SWAN HILL (S)
			240	TOWONG (S)	TALLANGATTA (S) UPPER MURRAY (S)
			243	WANGARATTA (RC)	BEECHWORTH (S) PART B BENALLA (S) PART B OXLEY (S) PART A WANGARATTA (C) WANGARATTA (S) YARRAWONGA (S) PART B
233	PORT PHILLIP (C)	PORT MELBOURNE (C) PRAHRAN (C) PART B ST KILDA (C) SOUTH MELBOURNE (C)	256	WARRNAMBOOL (C)	WARRNAMBOOL (C) WARRNAMBOOL (S) PART C
253	PYRENEES (S)	AVOCA (S) PART A LINGTON (S) RIPON (S)	283	WELLINGTON (S)	ALBERTON (S) AVON (S) BAIRNSDALE (S) PART B MAFFRA (S) ROSEDALE (S) PART A SALE (C)
471	QUEENSCLIFFE (B)	QUEENSCLIFFE (B)			
282	SOUTH GIPPSLAND (S)	KORUMBURRA (S) PART A MIRBOO (S) SOUTH GIPPSLAND (S) WOORAYL (S) PART A	289	WEST WIMMERA (S)	ARAPILES (S) PART B GLENELG (S) PART B KANIVA (S) KOWREE (S) PART A
254	SOUTHERN GRAMPIANS (S)	DUNDAS (S) PART A HAMILTON (C) HEYWOOD (S) PART B KOWREE (S) PART C MOUNT ROUSE (S) PART A WANNON (S)	290	WHITEHORSE (C)	BOX HILL (C) NUNAWADING (C)
			284	WHITTLESEA (C)	WHITTLESEA (C) PART A

APPENDIX 2 : Component and successor councils—January '95 *continued*

Successor Council		Component Council	Successor Council		Component Council
Number	Name	Name	Number	Name	Name
242	WODONGA (RC)	CHILTERN (S) PART B WODONGA (C) YACKANDANDAH (S) PART B	286	YARRA RANGES (S)	HEALESVILLE (S) PART A LILLYDALE (S) PART A SHERBROOKE (S) PART A UPPER YARRA (S) PART A
285	WYNDHAM (C)	WERRIBEE (C) PART A	292	YARRIAMBIACK (S)	DUNMUNKLE (S) PART A KARKAROOC (S) WARRACKNABEAL (S) WIMMERA (S) PART B
230	YARRA (C)	COLLINGWOOD (C) FITZROY (C) NORTHCOTE (C) PART B RICHMOND (C)			

Successor Councils are successor-in-law to all Part A and former councils.

- 1 City of Ballarat in addition to the components shown includes a small area of the former Shire of Ripon.
- 2 City of Greater Geelong in addition to the components shown includes small areas of the former shires of Bannockburn and Barrabool.
- 3 City of Hobson's Bay in addition to the components shown includes small areas of the former cities of Footscray and Werribee.

Abbreviations:

B	Borough
C	City
RC	Rural City
S	Shire
T	Town

GLOSSARY

Accrual-basis accounting	Accounting which recognises (records) the impact of a business event as it occurs, regardless of whether it corresponds with a cash movement.
Capital improved value (CIV)	A rating system whereby rates are charged according to the capital improved value of the rateable property. See Section 2 of the Valuation of Land Act 1960 for an explanation of this term.
Capital outlays	Includes expenditure on land and new and secondhand fixed assets.
Charges, fees and fines	Includes: <ul style="list-style-type: none">▪ rates and charges levied for services such as water, garbage, sewerage, permissible under Section 162, Local Government Act 1989;▪ amounts received in respect of registrations and licences issued by councils under State Acts and by-laws, for example the Health Act 1958;▪ fines levied under local laws, e.g. litter, shopping trolleys, traffic infringements, parking fines; and▪ other statutory charges, fees and fines.
Current outlays	Non-capitalised expenditure including: <ul style="list-style-type: none">▪ all costs (including overheads and on-costs) incurred in employing staff to undertake the operations of the council; and▪ maintenance costs of all assets and rehabilitation of roads. <p>Excludes:</p> <ul style="list-style-type: none">▪ depreciation.
Debt redemption	Repayment by councils of borrowed funds.
Depreciation	A systematic charging of expenses associated with the use of a council controlled asset over the economic life of that asset.
Financial assistance	Grants from other tiers of government paid through the Victoria Grants Commission.
General purpose grants	This term is used by the Victoria Grants Commission to refer to both financial assistance and local roads funding.
Interest paid	Payments for the use of borrowed money.
Interest received	Current receipts from government balances, investments and advances.
Local Government Area (LGA)	Local Government Areas are spatial units used in the presentation of statistics about local government. They represent the geographical area of responsibility of incorporated local government councils.
Net annual value (NAV)	Net annual value of rateable properties. See Section 2 of the Valuation of Land Act 1960 for an explanation of this term.
Other revenue	Includes: <ul style="list-style-type: none">▪ the extraordinary item, receipt of economic entitlements for the Municipal Electricity Undertakings (MEU) of \$537 million. In 1994-95 MEUs were consolidated into the State Electricity Commission of Victoria and sold in the first half of 1995-96;▪ contributions and donations;▪ reimbursements for maintenance works undertaken on behalf of other public bodies;▪ contributions from property owners for works undertaken; and

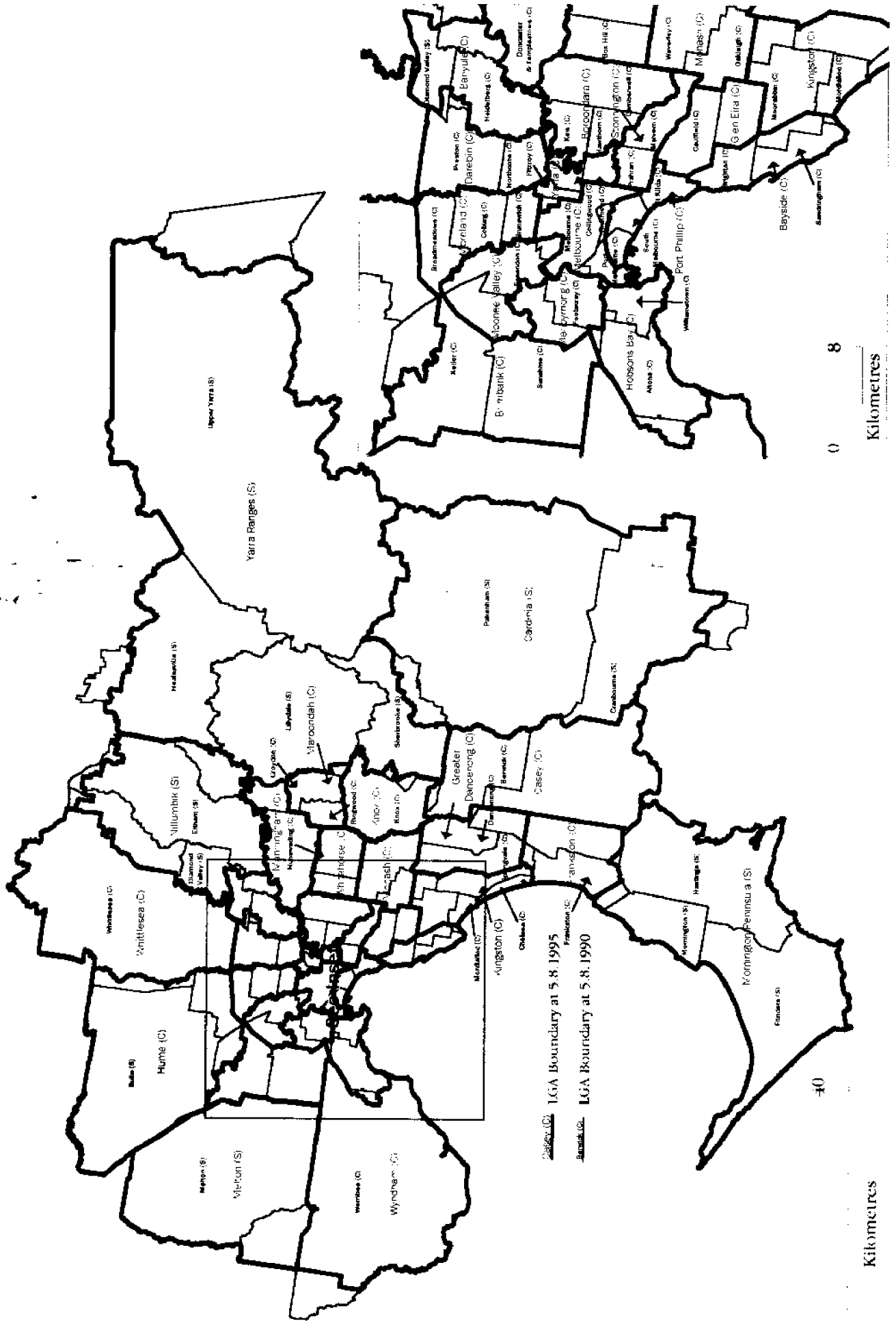
GLOSSARY *continued*

- reimbursements for capital works undertaken on behalf of other public bodies e.g. VicRoads.
- Excludes:
- proceeds from loans.
- Rates income** Rates levied in accordance with the Local Government Act 1989 and includes:
- uniform rates;
 - differential rates;
 - special rates;
 - municipal charge; and
 - all interest/penalties charged on overdue rates.
- Excludes rates and charges related to garbage and other services and related interest/penalties, and any amount owed under the State Deficit Levy. Any amounts owed under the State Deficit Levy should not appear in a council's operating accounts as it is a collection on behalf of the State Government.
- Revenue** The non-repayable receipts available to finance the outlays of public authorities.
- Site value** A system of charging rates according to site value of the rateable property. See Section 2 of the Valuation of Land Act 1960 for an explanation of this term.
- Statistical Division (SD)** Australian Standard Geographical Classification defines Statistical Divisions as the larger of the two general purpose regional types of spatial units, consisting of one or more Statistical Subdivisions covering, in aggregate, the whole of Australia without gaps or overlaps. Statistical Divisions are designed to be relatively homogeneous regions characterised by identifiable social and economic links between the inhabitants and the economic units in the region, under the unifying influence of one or more major towns or cities.
- Statistical Subdivision (SSD)** Statistical Subdivisions are the smaller of two ASGC general purpose regional types of spatial units.



Melbourne

Local Government Areas



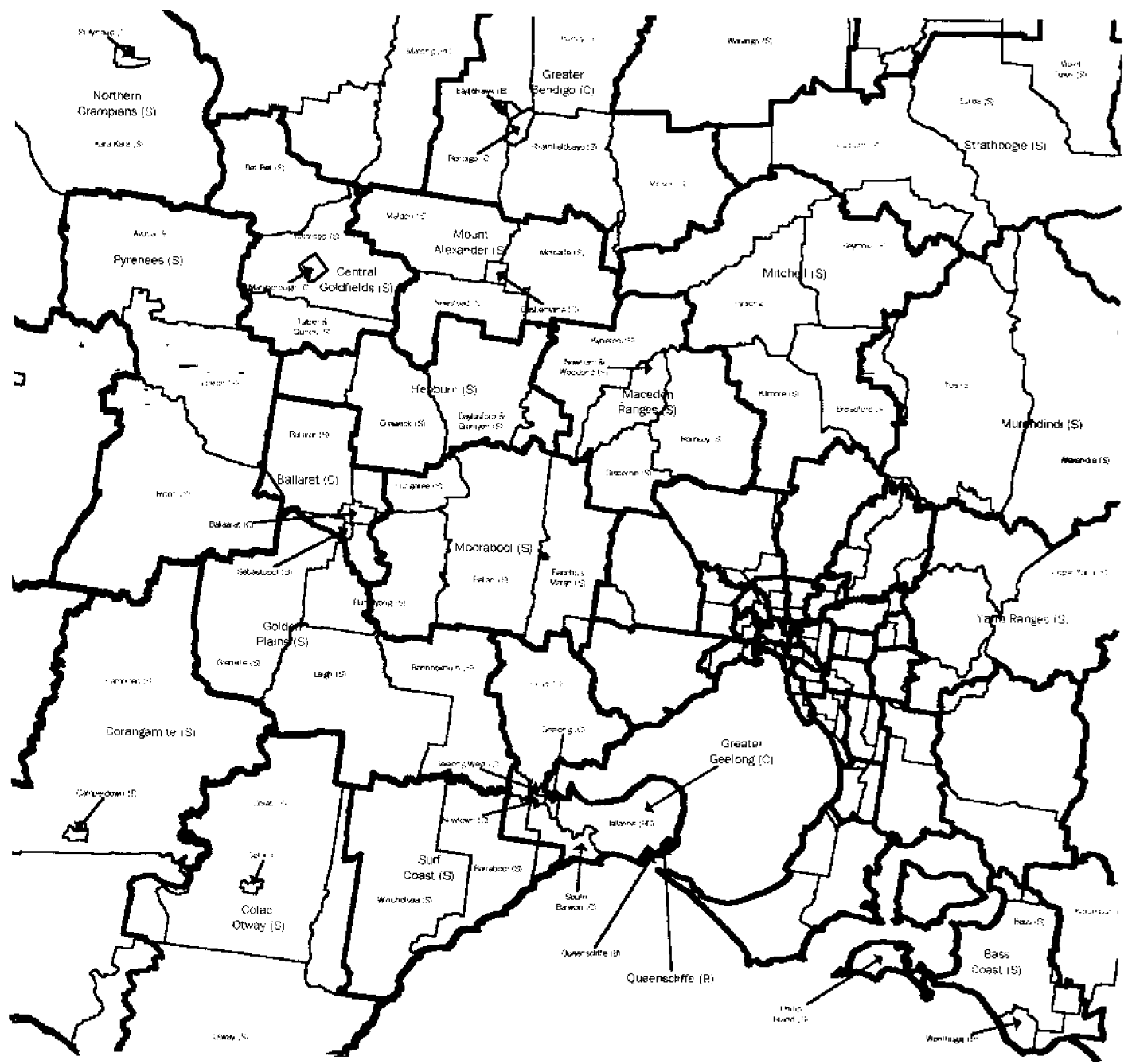
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Victoria (Enlargement)

Local Government Areas



Mitchell (S) LGA boundary at 5.8.1995
 Tyalong (S) LGA boundary at 5.8.1990





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