



**CORANGAMITE
SHIRE**

Budget 2013-2014 Corangamite Shire

Adopted June 2013

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Mayor's introduction

As the Mayor, I present the 2013/2014 Budget to the community of Corangamite Shire Council. It has been a tough year in preparing the budget due to the current economic conditions that Council operates in. Corangamite faces an array of challenges that include; continual increase in Council's costs above the Consumer Price Index, grant funding below that required, increase of 10% in the levy payable to the State Government upon disposal of waste at the landfill and the potential for future defined benefit superannuation contributions. This pressure has necessitated operational savings as well as a rate increase of 5% plus a proposed \$60 one off increase in the municipal charge for 2013/2014. Structuring a rate increase through the municipal charge recognises the rural hardship currently being experienced throughout the shire and spreads the burden equally across all rate payers.

This budget was developed through a rigorous process and is financially responsible. The budget does not include any changes to service levels already offered to the community and includes ongoing maintenance of our various assets and infrastructure.

Total rates and charges for the 2013-2014 financial year will increase by 8.23% of which 2.98% is as a result of a proposed one off non-recurrent increase in the municipal charge by \$60 per assessment. The increase in rates and charges allows us to maintain existing service levels, fund a number of new initiatives, continue to allocate funds to renew the Shire's infrastructure and assist in funding the defined benefit superannuation contribution paid in January 2013. The underlying rate rate increase is 5% in accordance with Council's Strategic Resource Plan, as contained in Appendix G.

The proposed budget includes a number of initiatives including:

- Support for events - \$60,000 - this includes Camperdown Cruise Rockabilly weekend, 12 Apostles mountain bike challenge, Terang Country Music Festival, Melbourne food and wine event and the Camperdown Horse Trials
- Simpson Recreation reserve social room extension - \$700,000
- Twelve Apostles Trail - technical planning - \$80,000
- Terang kindergarten planning work - \$70,000
- Cobden Civic Hall access ramp - \$15,000
- Terang Library - Automatic door - \$10,000
- Gaming Policy - \$15,000
- Industrial Land review amendment - \$30,000

This year also included quite a lot of projects coming out of the Building Stronger Corangamite Communities project which has seen a number of community plans completed. Council is supporting \$629,000 worth of community planning projects.

The community planning projects include:

- Timboon Railway precinct - \$185,000
- Sealing of Tomahawk Creek Road in Simpson - \$55,000
- Derrinallum Trail to Mt Elephant - \$144,000
- Lismore Footbridge/Cemetery walk - \$120,000

Council has decided to continue the following grant programs:

- Community Grants - \$50,000
- Environment Project Support Grants - \$30,000
- Minor Works Grants - \$50,000

The total Capital Works program will be \$11.175 million, of which \$5.792 million will come from Council operations, \$4.429 million from external grants, \$132,000 from community contributions, \$168,000 from special charge schemes and \$654,000 from asset sales.

Highlights of the Capital Works program include:

- Roads (\$6.207 million) – including roads to recovery projects, resheeting, minor patching, safety improvements and urban and rural reseals.
- Footpaths (\$698,000) – including footpath renewal, Terang Lake trail development and the Derrinallum Trail to Mt Elephant
- Playgrounds (\$255,000) – including planning for the Terang Apex playground and work on the Camperdown Playspace.
- Buildings (\$1.643 million) – including disability access projects, depots, Timboon House Abbeyfield redevelopment contribution, halls, libraries, preschools, saleyards, streetscapes and swimming pools. The largest project in this area is continuation of the Terang streetscape worth \$550,000.
- Light and Heavy equipment (\$1.615 million) – including scheduled replacement of Council's light and heavy fleet.

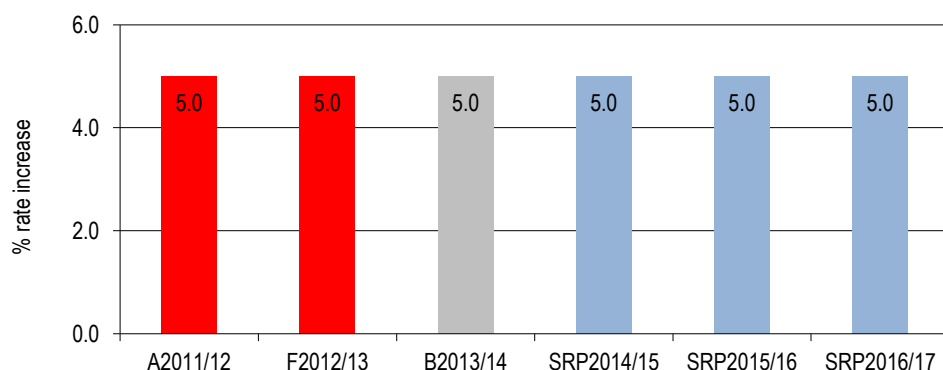
I encourage all community members to read the budget document, in particular the projects and initiatives we plan to undertake in 2013/2014.

Cr Chris O'Connor
Mayor

Chief Executive Officer's summary

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

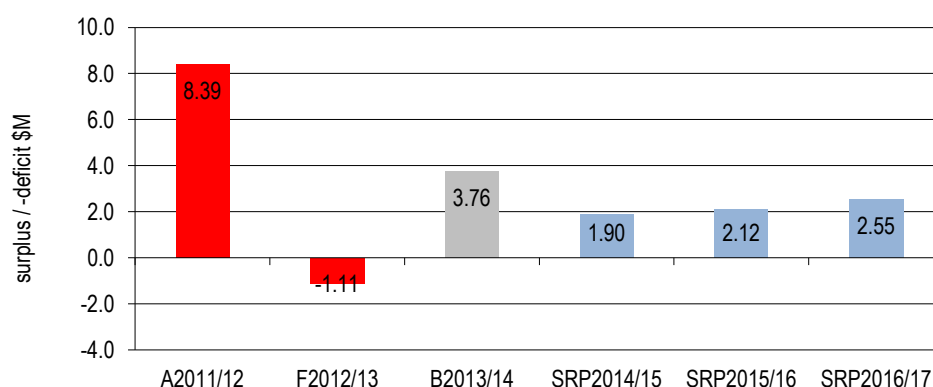
1. Rates



It is proposed that general rates increase by 5% for the 2013/14 year, raising total rates of \$14.96 million, including \$15,000 generated from supplementary rates. The 5% will go toward maintaining service levels and meeting the cost of a number of external influences affecting the operating budget including a reduction in the Victorian Grants Commission allocation. It will also go toward capital works to address the asset renewal needs of the Shire. This rate increase is in line with the level foreshadowed in Council's Strategic Resource Plan, as contained in Appendix G. (The rate increase for the 2012/13 year was 5.0%).

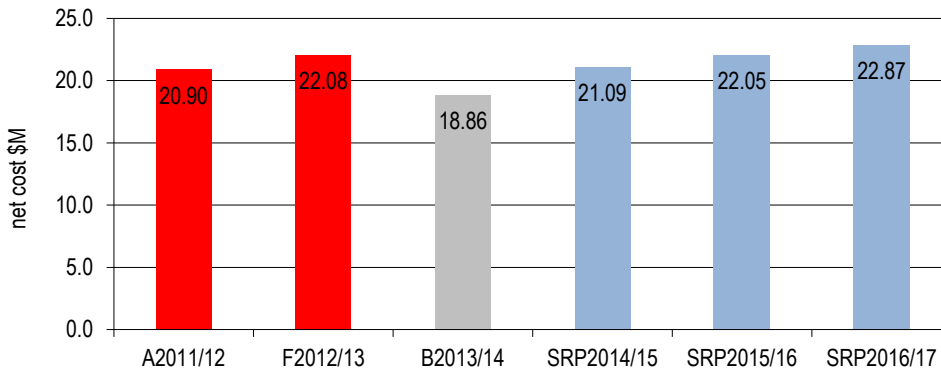
We will also further increase the municipal charge by a once off (non-recurrent) \$60 per assessment (not reflected in the graph above). This will generate an additional \$500,000 to assist in funding the defined benefit superannuation contribution paid in January 2013 and improve Council's financial sustainability.

2. Operating result



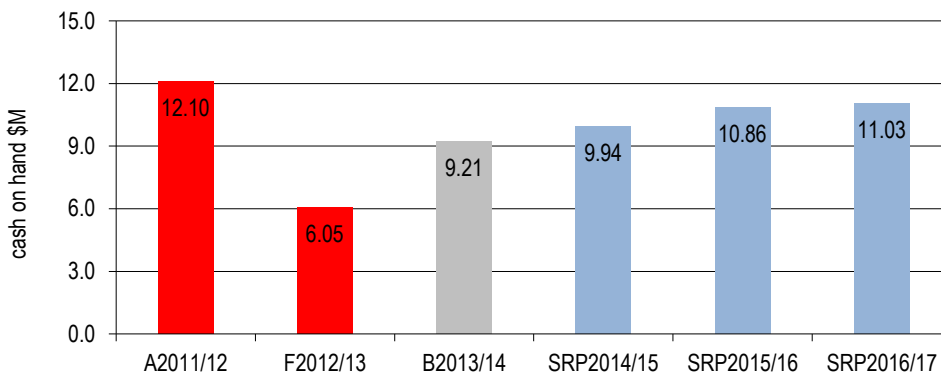
The expected operating result for the 2013/14 year is a surplus of \$3.759 million, which is an increase of \$4.864 million over 2012/13. The improved operating result is due mainly to external funding for capital works which is forecast to increase by \$518,000 million to \$4.429 million and the cost of the defined benefit superannuation contribution of \$2.8 million paid in January 2013. The underlying result, which excludes items such as non-recurrent capital grants and non-cash contributions is a surplus of \$1.545 million, which is an increase of \$4.465 million over 2012/13 - refer to section 7 of this summary for further information. (The forecast operating result for the 2012/13 year is a deficit of \$1.105 million).

3. Services



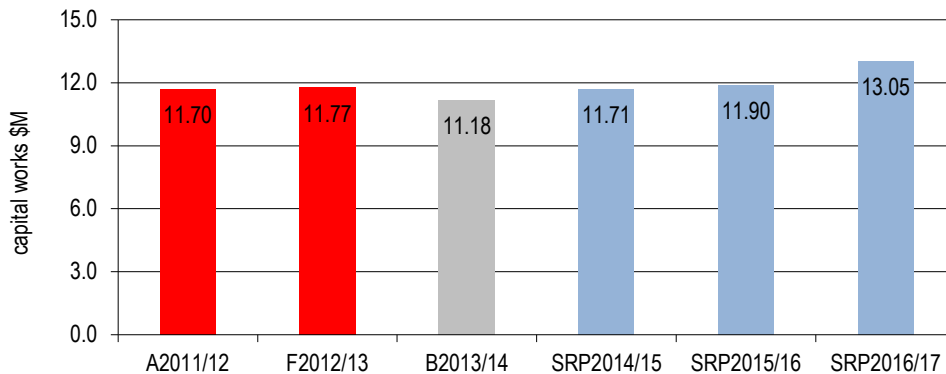
The net cost of services delivered to the community for the 2013/14 year is expected to be \$18.86 million which is a decrease of \$3.23 million over 2012/13. A key influencing factor is the advance payment of the Victorian Grants Commission payment for 2012/13 received in 2011/12. For the 2013/14 year, service levels have been maintained and a number of new activities and initiatives proposed. (The forecast net cost for the 2012/13 year is \$22.08 million).

4. Cash and investments



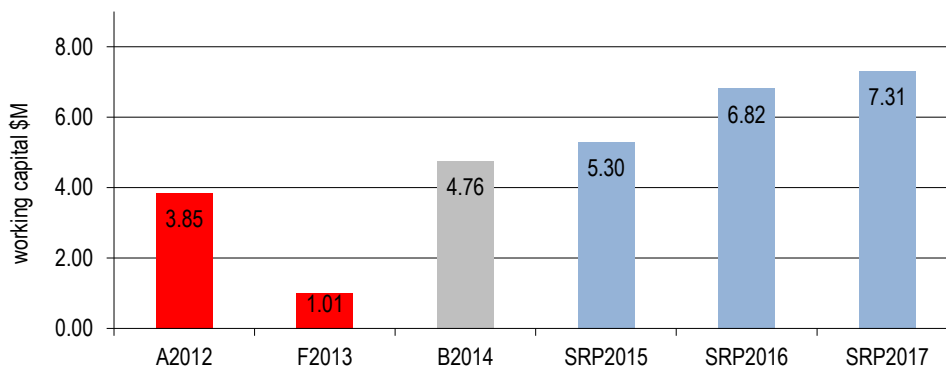
Cash and investments are expected to increase by \$3.16 million during the year to \$9.21 million as at 30 June 2014. This is due mainly to the rigour around the budget position to ensure Council is in a financially stable position and within prudential regulations. The increase in cash and investments is in line with Council's strategic resource plan. (Cash and investments are forecast to be \$6.05 million as at 30 June 2013).

5. Capital works



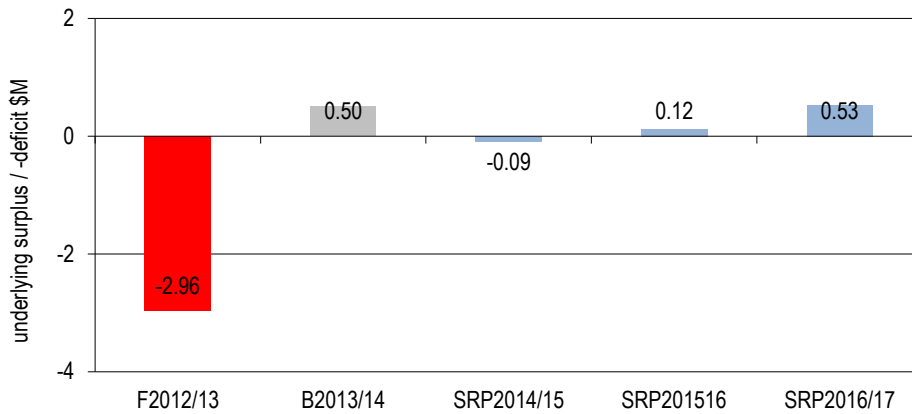
The capital works program for the 2013/14 year is expected to be \$11.18 million. Of the \$11.18 million of capital funding required, \$5.79 million will come from Council operations, \$4.56 million from external grants and contributions, \$168,000 from special charge schemes and \$654,000 from trade in of plant and vehicles. The capital expenditure program has been set based on asset management plans and to ensure Council meets its asset renewal targets. This year's program includes a number of major projects including the Terang Streetscape (\$550,000), Camperdown theatre stage reinforcement (\$81,000), Jancourt road rehabilitation (\$293,000), Continuation of Timboon Peterborough road rehabilitation (\$484,000) and the resheeting and resealing programs to maintain the high standard of our local road network (\$950,000 and \$1.8 million respectively). (Capital works is forecast to be \$11.77 million for the 2012/13 year).

6. Financial position



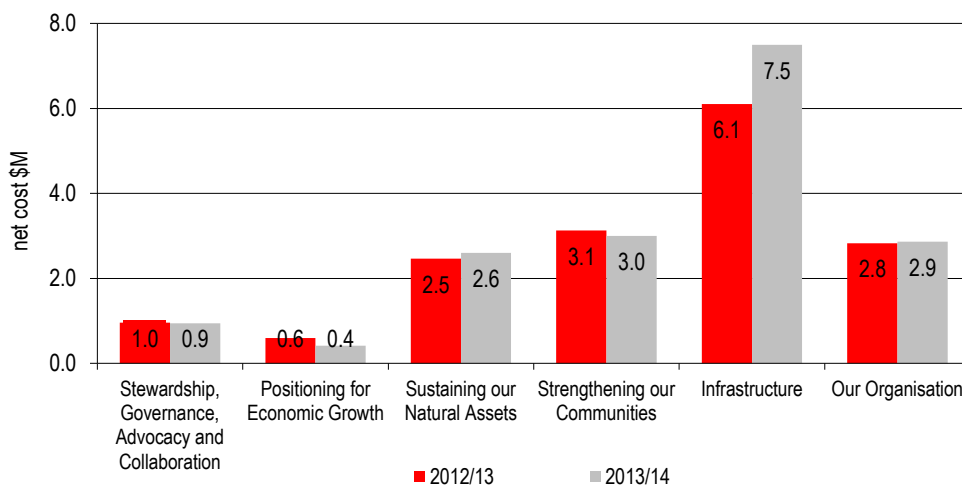
The financial position is expected to improve with net assets (net worth) to increase by \$3.76 million to \$381.42 million. Net current assets (working capital) will increase by \$3.75 million to \$4.76 million as at 30 June 2014. This is mainly due to payment of the Defined Benefit Superannuation Fund obligation in 2012/13 new borrowings of \$1.5 million and \$500,000 generated from the one off municipal charge of \$60 per assessment. (Total equity is forecast to be \$377.7 million as at 30 June 2013).

7. Financial sustainability



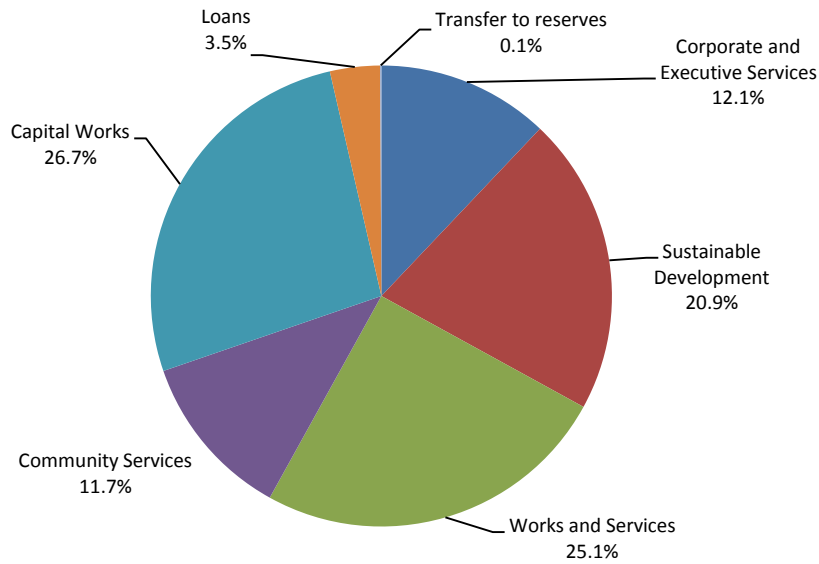
A high level Strategic Resource Plan (refer to Section 8 and Appendix G) for the years 2013/14 to 2016/17 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives as specified in the Council Plan. While the Plan projects that Council's operating result will be favourable over the four year period the underlying result, which is a measure of financial sustainability, is on average a modest surplus for the four year period. This difference is due to non-recurrent capital revenue being received during this period to fund a number of major capital works projects.

8. Strategic objectives



The Annual Budget includes a range of activities and initiatives to be funded that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the budget to achieve the strategic objectives as set out in the Council Plan for the 2013/14 year.

9. Council expenditure allocations



The above chart provides an indication of how Council allocates its expenditure within the organisation, including operating expenditure by directorate, capital works and loans.

This budget has been developed through a rigorous process and management endorses it as financially responsible. More detailed budget information is available throughout this document.

Andrew Mason
Chief Executive Officer

Budget processes

This section lists the budget processes to be undertaken in order to adopt the Budget in accordance with the *Local Government Act 1989* (the Act) and *Local Government (Finance and Reporting) Regulations 2004* (the Regulations).

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

The 2013/14 budget, which is included in this report, is for the year 1 July 2013 to 30 June 2014 and is prepared in accordance with the Act and Regulations. The budget includes standard statements being a budgeted Income Statement, Balance Sheet, Cash Flows and Capital Works. These statements have been prepared for the year ended 30 June 2014 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Accounting Standards. The budget also includes detailed information about the rates and charges to be levied, the capital works program to be undertaken and other financial information, which Council requires in order to make an informed decision about the adoption of the budget.

In advance of preparing the budget, Officers firstly review and update Council's long term financial projections. The preparation of the budget, within this longer term context, begins with Officers preparing the operating and capital components of the annual budget during January, February and March. A draft consolidated budget is then prepared and various iterations are considered by Council at informal briefings during April. A 'proposed' budget is prepared in accordance with the Act and submitted to Council in May for approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 28 days notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its web site. Council also place a copy in each of the libraries throughout the Shire. A person has a right to make a submission on any proposal contained in the budget and any submission must be considered before adoption of the budget by Council.

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

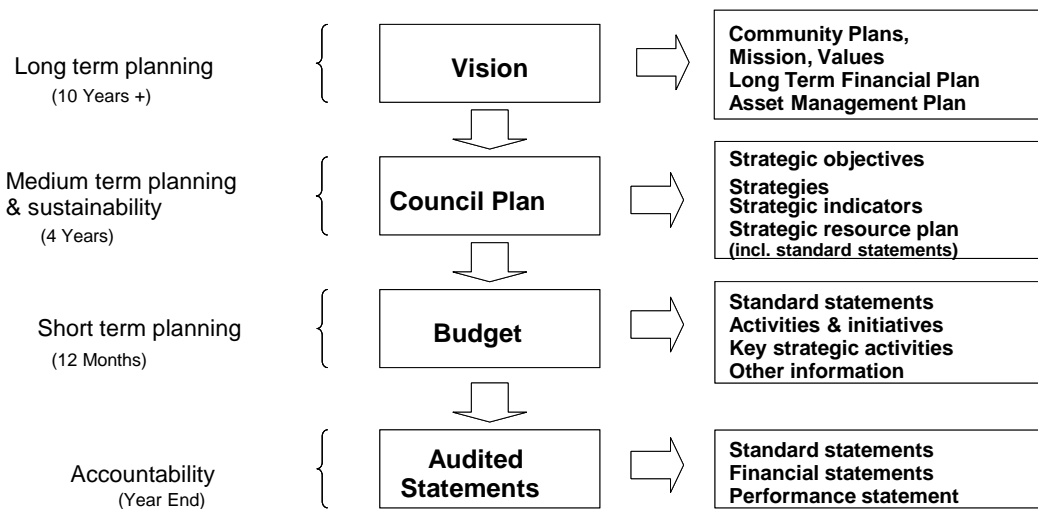
Budget process	Timing
1. Officers update Council's long term financial projections	Dec/Jan
2. Officers prepare operating and capital budgets	Jan/Mar
3. Councillors consider draft budgets at informal briefings	April
4. Proposed budget submitted to Council for approval	May
5. Public notice advising intention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

1. Linkage to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning framework. This framework guides the Council in identifying community needs and aspirations over the long term, medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Audited Statements).

1.1 Strategic planning framework

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



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

1.2 Our purpose

Our vision

Our communities will be vibrant, prosperous and growing.

Our mission

Capitalising on the benefits Corangamite has to offer, we will work with our residents to keep our communities thriving and full of opportunities.

Our values

Corangamite Shire will display the following behaviours in the way we conduct business.

Value	Behaviours
Integrity	<ul style="list-style-type: none"> - Make decisions that are honest, open and accountable - Act in an honest, open and equitable manner - Be accountable for our actions and decisions - Will not use our position for personal gain
Respect	<ul style="list-style-type: none"> - Have respect for diversity of opinion and cultural background - Hold honest and robust discussion - Respect and support decisions of Council
Community Focus	<ul style="list-style-type: none"> - Remain committed to achieving outcomes for our community - Engage with our residents and recognise the value of their contribution - Improve the long term capacity of our local communities - Address social disadvantage in our decision making
Commitment	<ul style="list-style-type: none"> - Encourage teamwork - Have pride in our organisation and our community
Innovation	<ul style="list-style-type: none"> - Seek to improve efficiency within our organisation - Encourage learning and professional development of Council and staff - Support innovation within our communities

1.3 Strategic Themes

Council delivers activities and initiatives under various service categories. Each contributes to the achievement of one of the six Strategic Themes as set out in the Council Plan for the 2013-17 years. The following table lists the six Strategic Themes as described in the Council Plan.

Strategic Theme	Description
1. Stewardship, Governance, Advocacy and Collaboration	Council will demonstrate high levels of ethical behaviour and corporate governance standards. We will make budgetary decisions that are reflective of our financial circumstances. We will advocate for and with the community to achieve outcomes.
2. Positioning for Economic Growth	The economy of Corangamite Shire is strong but there are significant opportunities for Council to play an active role in business development and attraction. Continuing to grow our population is important to economic opportunity and the long term prosperity of the area.
3. Sustaining our Natural Assets	Corangamite Shire has a rich natural environment. The Council will work closely with the community to address environmental issues. Council is also committed to improving its own environmental practices.
4. Strengthening our Communities	Corangamite Shire's communities are welcoming and provide support and a sense of belonging. Council will work to improve and enhance community health, wellbeing and connectedness. Council has an important role in planning to ensure townships grow in a sustainable manner.
5. Infrastructure	We will maintain a focus on the importance of our assets and infrastructure to underpin service delivery. We will implement processes that ensure our infrastructure continues to meet the requirements of our community.
6. Our Organisation.	We will create a supportive, vibrant and exciting workplace which is diverse in culture, choice and opportunity. Our organisation will provide a high level of customer service and be responsive to community needs.

1.4 Key Strategic Initiatives

For a listing of Council's key strategic initiatives refer to Appendix E.

ANNUAL PLAN 2013-2014

The Annual Plan

The Annual Plan is a detailed list of our activities and annual action plan for the coming financial year.

The Annual Plan reflects Council's commitments to its communities and the cost of each of those services it will provide.

STEWARDSHIP, GOVERNANCE, ADVOCACY AND COLLABORATION

Council will demonstrate high levels of ethical behaviour and corporate governance standards. We will make budgetary decisions that are reflective of our financial circumstances. We will advocate for and with the community to achieve outcomes.

Council Service	Description	Expenditure / (Revenue)	
		Forecast 2012-2013 Net Cost	Budget 2013-2014 Net Cost
Governance	This service provides direct administrative support to councillors and includes the Chief Executive Officer and support staff. It includes organisational marketing and publications, such as the Council Plan. This service also provides for support to the Great South Coast Municipalities Group.	(10,000)	(204,000)
		968,100	1,144,775
		<u>958,100</u>	<u>940,775</u>

Level of Service:

Provision of governance and compliance advice to Councillors and Council staff
Provision of communications and media services including internal publications and liaison with media
Provision of legislative compliance and policy coordination services
Provision of organisational development activities

Current Staffing Levels:

1.0 EFT Chief Executive Officer
1.0 EFT Personal Assistant to Mayor and CEO
1.0 EFT Organisational Development Coordinator

Other Resources:

2 x Mobile Phone
2 x Vehicle

Annual Action Plan:

- Develop an advocacy plan and supporting documents for Corangamite Shire
- Finalise the Long Term Financial Plan
- Investigate and research quality management approach to improve organisational efficiency
- Provide training in relation to fraud prevention for Councillors

Council Service	Description	Expenditure / (Revenue)	
		Forecast	Budget
		2012-2013	2013-2014
		Net Cost	Net Cost

OUR ORGANISATION

We will create a supportive, vibrant and exciting workplace which is diverse in culture, choice and opportunity. Our organisation will provide a high level of customer service and be responsive to community needs.

Service Area: Financial Services

Financial Services	Financial Services provides all the financial support for Council including rating, investment management, payroll, creditors and property valuation.		(3,000)
		627,330	675,332
		<u>627,330</u>	<u>672,332</u>

Level of Service:

Provision of financial reporting, budgeting and statutory compliance
Provision of payroll, accounts payable, accounts receivable, rate and revenue management and collection

Current Staffing Levels:

1.0 EFT Finance Manager
1.0 EFT Finance Officer
1.0 EFT Payroll Officer
1.4 EFT Accounts Payable Officers
1.0 EFT Rates Co-ordinator
0.6 EFT Strategic Finance Co-ordinator

Other Resources:

1 x vehicle
1 x mobile phone

Service Area: Human Resources and Risk Management

HR & Risk Management	Human Resources provides all the support services in relation to recruitment, training and enterprise bargaining. It also includes Risk Management services which manages workplace compliance, OH&S and supports the organisation in protection from loss and damage.	(100,878)	(29,000)
		1,008,372	977,896
		<u>907,494</u>	<u>948,896</u>

Level of Service:

Provision of HR services including recruitment and training, management of risk, insurances including workcover and OH&S.

Current Staffing Levels:

1.0 EFT HR and Risk Manager
1.0 EFT HR Officer
1.0 EFT Risk Management Co-ordinator
0.6 EFT OHS Officer

Other Resources:

1 x vehicle
2 x mobile phone

Council Service	Description	Expenditure / (Revenue)	
		Forecast 2012-2013 Net Cost	Budget 2013-2014 Net Cost
Service Area: Information Services			
Information Services	Information Services provides all IT support and licensing for Council's operation. It also includes operation of and support for Council's telephone, mobile and internet communication and records management	(100)	(100)
		1,114,783	1,046,093
		<u>1,114,683</u>	<u>1,045,993</u>

Level of Service:

Provision of IT services to all Civic Centre and remote staff
Provision of Records Management for incoming/outgoing correspondence and all internal documents
Provision of telecommunications facilities both fixed service and mobile

Current Staffing Levels:

1.0 EFT Manager Information Services
1.0 EFT IT Officer
1.0 EFT GIS/IT Officer
1.0 x Records Coordinator
1.0 Records Officer
1.0 Records Trainee

Other Resources:

1 x motor vehicle
3 x mobile phones

Service Area: Corporate and Community Services Management

Corporate & Community Services Management	Corporate & Community Services Management provides executive support for Council's Financial, Human Resources, and Community Services and includes the Director of Corporate and Community Services.	177,628	197,883
		<u>177,628</u>	<u>197,883</u>

Level of Service:

Provision of strategic financial and organisational advice to Council and the CEO

Current Staffing Levels:

1 x 1.0 EFT Director

Other Resources:

1 x Vehicle
1 x Mobile phone

Annual Action Plan:

- Implement prioritised outcomes of the Human Resources Strategy
- Identify Strategic and operational risks to the organisation and manage within the Corporate Risk Register
- Complete a review of our Business Continuity Plan
- Investigate alternatives for an organisational project management system
- Investigate alternatives for an organisational Performance and Quality Management Framework
- Preparation of a Long Term Financial Plan

Council Service	Description	Expenditure / (Revenue)	
		Forecast	Budget
		2012-2013	2013-2014
		Net Cost	Net Cost

POSITIONING FOR ECONOMIC GROWTH

The economy of Corangamite Shire is strong but there are significant opportunities for Council to play an active role in business development and attraction. Continuing to grow our population is important to economic opportunity and the long term prosperity of the area

Service Area: Economic Development

Economic Development	Economic Development develops and manages projects to support the business and tourism sector. It includes management of information centres and contributions to the Regional Tourism Board.	(96,500)	(60,000)
		797,176	661,801
		<u>700,676</u>	<u>601,801</u>

Level of Service:

Provision of economic development and tourism support

Current Staffing Levels:

1.0 EFT Manager
1.0 EFT Economic Development Officer
3.0 Port Campbell Visitor Information Centre Staff

Other Resources:

1 x vehicle
2 x mobile phones

Council Service	Description	Expenditure / (Revenue)	
		Forecast 2012-2013 Net Cost	Budget 2013-2014 Net Cost
Service Area: Saleyards			
Saleyards	Includes the direct management and operation of the Camperdown Livestock Selling Centre.	(634,225)	(749,547)
		560,724	539,585
		<u>(73,501)</u>	<u>(209,962)</u>

Level of Service:

Operation and maintenance of saleyards

Current Staffing Levels:

2.7 EFT staff

Other Resources:

1 x vehicle

1 x mower

1 x bobcat

1 x mobile phone

Service Area: Caravan Parks

Caravan Parks	Includes the direct management and operation of the Camperdown Caravan Park.	(196,200)	(55,000)
		164,690	79,741
		<u>(31,510)</u>	<u>24,741</u>

Level of Service:

Management and operation of the Camperdown Caravan Park

Current Staffing Levels:

1 EFT Manager

Other Resources:

1 x vehicle

Annual Action Plan:

- Include Chinese language on website and tourist information
- Rezone land for industrial development
- Pursue funding for the construction of the 12 Apostles Trail
- Participate in the Iconic Landscape Masterplan Project
- Attract additional population to Corangamite Shire

Council Service	Description	Expenditure / (Revenue)	
		Forecast	Budget
		2012-2013 Net Cost	2013-2014 Net Cost

SUSTAINING OUR NATURAL ASSETS

Corangamite Shire has a rich natural environment. The Council will work closely with the community to address environmental issues. Council is also committed to improving its own environmental practices.

Service Area: Planning and Building

Building and Planning		(313,000)	(338,000)
Statutory Building and Planning provides management and administration of Council's planning scheme and building services, including processing of permits, enforcement and representation at appeals. Strategic Planning provides management and support services for strategic town planning initiatives and heritage functions. It includes the undertaking of strategic studies and research in the review and update of the Corangamite Planning Scheme.		1,057,473	941,001
		<u>744,473</u>	<u>603,001</u>

Level of Service:

Provision of statutory planning and building services
Provision of strategic planning advice and policy

Current Staffing Levels:

1.0 EFT Manager
2.0 EFT Planners
0.4 EFT Municipal Building Surveyor
1.0 EFT Building Inspector
3.0 Planning and Building Administration Officers

Other Resources:

3 x vehicles
3 x mobile phones

Service Area: Sustainable Development Management

Sustainable Development Management		0	(341,000)
Sustainable Development Management provides executive support and strategy development services for Council's development units and includes the Director of Sustainable Development.		172,699	718,054
		<u>172,699</u>	<u>377,054</u>

Level of Service:

Provision of strategic planning and sustainable development advice to Council and the CEO

Current Staffing Levels:

1 x 1.0 EFT Director

Other Resources:

1 x Vehicle
1 x Mobile phone

Council Service	Description	Expenditure / (Revenue)	
		Forecast 2012-2013 Net Cost	Budget 2013-2014 Net Cost
Service Area: Environment			
Environment	This service provides the management and support for Council's environmental initiatives, including management and funding of projects and Camperdown's Elms.	(141,708)	(8,000)
		542,952	296,655
		<u>401,244</u>	<u>288,655</u>

Level of Service:

Provision of environmental advice to Council staff and community
Provision of community education around environmental issues

Current Staffing Levels:

2 EFT Environmental Project Officers
0.4 EFT Environmental Services Co-ordinator

Other Resources:

1 x Motor Vehicle
3 x Mobile phones

Service Area: Waste Management

Waste Management	This service provides the management and operations for Council's kerbside collection services, transfer stations and the Corangamite Regional Landfill. It also provides funding for waste projects.	(3,515,294)	(3,602,244)
		4,658,827	4,932,232
		<u>1,143,533</u>	<u>1,329,988</u>

Level of Service:

Provision of kerbside waste and recycling collection services
Provision of Regional Landfill and Transfer Station operation
Provision of recycling opportunities and education for the community

Current Staffing Levels:

0.6 EFT Environmental Services Coordinator
1 EFT Waste Management Team Leader
6 EFT Waste Management Staff

Other Resources:

1 x Motor Vehicle
2 x Motor Vehicles (landfill uses)
4 x Landfill plant
1 x Hire plant (Dozer)
2 x Mobile Phones

Annual Action Plan:

- Implement staff training program on invasive weed recognition control in work practices
- Install energy efficient infrastructure on Council owned properties
- Retrofit 50% of Council's street lighting to more energy efficient lighting options
- Develop a Climate Change Adaptation Strategy
- Develop the Corangamite Shire Environmental Strategy
- Implement Year 1 actions from the Rural Roadside Management Plan that support partnerships with landowners to protect and manage roadsides, including two partnership programs and a review of roadside vegetation permits

Council Service	Description	Expenditure / (Revenue)	
		Forecast	Budget
		2012-2013	2013-2014
		Net Cost	Net Cost
STRENGTHENING OUR COMMUNITIES			

Corangamite Shire's communities are welcoming and provide support and a sense of belonging. Council will work to improve and enhance community health, wellbeing and connectedness. Council has an important role in planning to ensure townships grow in a sustainable manner

Service Area: Community Relations			
Community Relations	Community Relations provides the initial contact with our citizens and supports internal customers through the provision of customer service. It also provides media, marketing and communications services internally and externally in addition to overseeing community planning and engagement commitments. Cultural Programs provides funding for Council's cultural programs and activities. It also provides develops plans and strategies to facilitate cultural practices.	(249,600)	(82,200)
		1,251,613	1,392,968
		<u>1,002,013</u>	<u>1,310,768</u>

Level of Service:

Provision of customer services both externally and internally
Provision of media, marketing and communications both externally and internally
Provision of community planning and community development initiatives
Provision of a VicRoads agency
Provision of internal operations eg. venue hire, website administration etc
Provision of cultural programs and initiatives
Organisation of Australia Day celebrations

Current Staffing Levels:

1.0 EFT Manager Community Relations
1.0 EFT Community Planning Officer
0.2 EFT Communications Officer
2.8 EFT Community Relations Officers
0.7 EFT Telephonist
1.0 EFT Hallkeeper
1.0 EFT Arts and Culture Officer

Other Resources:

2 x vehicles
2 x mobile phones

Council Service	Description	Expenditure / (Revenue)	
		Forecast 2012-2013 Net Cost	Budget 2013-2014 Net Cost
Service Area: Community Services Management			
Community Services Management	Community Services Management provides the management and administration of Council's community services. It also includes various strategic projects.	(5,000)	(22,000)
		254,115	277,978
		<u>249,115</u>	<u>255,978</u>

Level of Service:

Provision of community services management and administration services
Management of Transport Connections program

Current Staffing Levels:

1 EFT Community Services Manager
1 EFT Administration support

Other Resources:

1 x Motor Vehicle
1 x Mobile Phone

Service Area: Children's Services

Children's services	Provides for management and operation of Council's maternal and child health Care, family day care, in-home childcare, mobile childcare and preschools.	(2,572,051)	(2,669,690)
		2,566,780	2,718,501
		<u>(5,271)</u>	<u>48,811</u>

Level of Service:

Provision of Family Day Care and In-Home Care Services
Provision of Mobile Child Care at Port Campbell, The Sisters, Ecklin South, Glenormiston, Derrinallum, Lismore, Skipton and Lake Bolac
Provision of child-focused programs such as Smiles for Miles and Mother Goose
Provision of kindergarten services to over 150 children at 7 venues
Provision of Maternal and Child Health services

Current Staffing Levels:

2.6 EFT Coordinators
1.0 EFT Field Workers
1.0 EFT Administration Assistant
2.1 EFT M&CH nurses
4.5 EFT kindergarten directors
3.5 EFT kindergarten assistants
4.8 EFT qualified child care workers
2.9 EFT childcare attendants

Other Resources:

32 Family Day Care Workers are contractors
4 Motor Vehicles including 2 vans for mobile child care
10 Mobile Phones

Council Service	Description	Expenditure / (Revenue)	
		Forecast 2012-2013 Net Cost	Budget 2013-2014 Net Cost
Service Area: Youth Services			
Youth services	Youth services provides management and operation of Council's youth services, including Youth Council and Freeza funding.	(63,952)	(61,440)
		165,023	139,473
		<u>101,071</u>	<u>78,033</u>

Level of Service:

Provision of Youth Participation and Access Program (YPAP) including some Freeza activities, Our Playce program and Youth Council
 Provision of Building Resilience in Corangamite's Kids (BRICKS) program
 Provision of school holiday program

Current Staffing Levels:

1.0 EFT Youth Worker

Other Resources:

1 x mobile phone

Service Area: Aged and Disability			
Aged and Disability	Provides for management and operation of Council's aged and disability support services and assessments, meals on wheels, home property maintenance and home care.	(1,453,844)	(1,512,760)
		1,631,623	1,602,257
		<u>177,779</u>	<u>89,497</u>

Level of Service:

Provision of Home and Community Care (HACC) Services.
 These services are designed to support the frail aged and disabled to remain living as actively as possible in their own homes.
 Provision of support to senior Citizen's Clubs through annual grants and the provision of Planned Activity Group in Lismore/Derrinallum for the frail elderly who are socially isolated

Current Staffing Levels:

1.0 EFT Coordinator	0.4 EFT Coordinator
2.6 EFT Assessment officers	0.4 EFT Assistant
1.4 EFT Administration Officers	
17.7 EFT community care workers	

Other Resources:

1 x vehicle
 5 x mobile phones

Council Service	Description	Expenditure / (Revenue)	
		Forecast 2012-2013 Net Cost	Budget 2013-2014 Net Cost
Service Area: Environmental Health and Immunisations			
Environmental Health and Immunisations	Provides management and operations of environmental health services, including septic tank permits, and registration of premises as well as Council's community immunisations.	(76,080)	(86,559)
		266,462	271,993
		<u>190,382</u>	<u>185,434</u>

Level of Service:

Provide immunisation programs to meet the needs of infants, schools and the public
Provision and maintains of records for state government collation
Provision of educational advice and assistance to community and clients
Provision of premises registering and monitoring service
Provision and maintenance of an auditable database for registered premises
Provision of septic tank inspection and permit issuing service
Investigating complaints and reports of food contamination and disease outbreaks

Current Staffing Levels:

1 x 0.4 EFT Immunisation officer

Other Resources:

1.2 EFT EHO Staff (contractor)

Service Area: Emergency Management and Local Laws

Emergency Management and Local Laws	Provides management and administration of emergency management, fire protection and animal regulation and local laws. It also includes staff for school crossing supervision.	(218,292)	(212,472)
		1,162,855	880,960
		<u>944,563</u>	<u>668,488</u>

Level of Service:

Provision of school crossing services at designated locations
Provision of Local Laws and State Government regulations and enforcement
Provision of animal control and after hours stock on roads enforcement
Provision of Local Law permits
Provision of permits to burn
Provision of complaints management and investigation
Provision and implementation of plans and strategies as required under relevant Acts

Current Staffing Levels:

1 EFT Manager Environment and Emergency
1 EFT Emergency Management officer
1 EFT Administration Coordinator
2 EFT Local Laws Officers
1 EFT School Crossing Assistants

Other Resources:

3 x Motor Vehicles
3 x Mobile phones

Council Service	Description	Expenditure / (Revenue)	
		Forecast 2012-2013 Net Cost	Budget 2013-2014 Net Cost
Service Area: Recreation and facility management administration			
Recreation and facility management administration	This service provides the management support and co-ordination resources for recreation and facility management.	(70,280)	(12,125)
	Recreation Programs provides varied ongoing programs to support recreation pursuits in the Shire. It includes support provided to community groups for recreation programs and projects.	535,019	371,186
		464,739	359,061

Level of Service:

Provision of strategic management services
Provision of recreation and facility maintenance
Provision of Recreation Give it a Go Week
Provision of support to community groups and clubs
Provision of Ed Gym

Current Staffing Levels:

1.0 EFT Manager
1.0 EFT Property officer
1.0 EFT Recreation officer

Other Resources:

1 x vehicle
3 x mobile phones

Annual Action Plan:

- Develop the 2013-2017 Municipal Public Health and Wellbeing Plan (MPHWBP)
 - Develop the Domestic Animal Management Plan and implement Year 1 actions
 - Provide education opportunities to enhance volunteers and Community club/group development and operations
 - Establish Council relief and recovery committee and ensure standard operating procedures are implemented
 - Community emergency resilience program developed ready for implementation
 - Undertake key strategic planning projects including; Skipton Flood Study Amendment, Industrial Land Review Amendment, Heritage Study Stage 3 Amendment, Other Planning Scheme amendments including new zones and scheme corrections.
 - Implement efficiency improvements to reduce turnaround time for planning and building permits
-

Council Service	Description	Expenditure / (Revenue)	
		Forecast	Budget
		2012-2013 Net Cost	2013-2014 Net Cost
INFRASTRUCTURE			

We will maintain a focus on the importance of our assets and infrastructure to underpin service delivery. We will implement processes that ensure our infrastructure continues to meet the requirements of our community

Service Area: Asset Management			
Asset Management	This service undertakes design, supervision and planning for Council's road infrastructure assets. It also provides support and advice on engineering related activities for Council services and private development services.	(20,000)	0
		925,120	858,152
		<u>905,120</u>	<u>858,152</u>

Level of Service:

- Provision of capital works program development
- Provision of Asset Condition Assessments
- Provision of design services
- Provision of sealing program delivery, school bus shelters and cattle underpass reviews
- Provision of vehicle crossing and road opening permits, B Double permits

Current Staffing Levels:

- 1.0 EFT Manager
- 3.0 Engineers
- 1.0 Assets and GIS Officer
- 2.0 Assets support officers

Other Resources:

- 4 x vehicles
- 3 x mobile phones

Council Service	Description	Expenditure / (Revenue)	
		Forecast 2012-2013 Net Cost	Budget 2013-2014 Net Cost
Service Area: Works and Services Management			
Works & Services Management	This service provides the management, administration and supervisory support for Council roads, parks and gardens and fleet operations. It also manages our internal works unit in implementation of major capital and operational works.	0	(825,000)
		331,342	1,377,642
		<u>331,342</u>	<u>552,642</u>

Level of Service:

Provision of maintenance program delivery
Provision of capital works program delivery
Provision of management and administration services

Current Staffing Levels:

1.0 EFT Director
1.0 EFT Contracts Administrator

Other Resources:

1 x vehicle
1 x mobile phones

Service Area: Works

Works	Works includes operational maintenance activities to maintain Council's extensive road network and parks and gardens activities. It includes street tree maintenance as well as depot operations as well as works carried out for private customers.	(1,194,515)	(953,286)
		5,895,406	5,937,069
		<u>4,700,891</u>	<u>4,983,783</u>

Level of Service:

Provision of maintenance program delivery
Provision of capital works program delivery

Current Staffing Levels:

1.0 EFT Manager
1.0 Engineer
1.0 Technical support officers
2.0 Works support officers
65.0 EFT
Casual and temporary staff as required

Other Resources:

Light fleet vehicles/utes
Heavy plant and equipment at multiple depots across the Shire

Council Service	Description	Expenditure / (Revenue)	
		Forecast 2012-2013 Net Cost	Budget 2013-2014 Net Cost

Service Area: VicRoads Projects

VicRoads Projects	This service is to provide the management and operational support to manage works on VicRoads Roads carried out by Council under contract.	(1,126,273)	(1,325,000)
		926,273	875,000
		<u>(200,000)</u>	<u>(450,000)</u>

Level of Service:

Provision of annual maintenance services to VicRoads
Provision of additional provisional works as required from VicRoads

Current Staffing Levels:

Various members of the Corangamite Shire works team as required

Other Resources:

Various pieces of Corangamite Shire plant and equipment

Service Area: Plant

Plant	This service purchases and maintains Council's car and heavy plant fleet to meet functional requirements and safety needs.	(3,772,505)	(2,944,170)
		1,674,100	1,995,670
		<u>(2,098,405)</u>	<u>(948,500)</u>

Level of Service:

Provision of maintenance of light fleet vehicles
Provision of maintenance of heavy plant
Provision of purchase and trade-in of light fleet and heavy plant

Current Staffing Levels:

1 EFT Team Leader
3 EFT mechanics

Other Resources:

1 x vehicle
2 x mobile phones

Council Service	Description	Expenditure / (Revenue)	
		Forecast 2012-2013 Net Cost	Budget 2013-2014 Net Cost
Service Area: Building and Facilities Maintenance			
Building and Facilities Maintenance	Building and facilities maintenance provides the long term maintenance management programs and operation of Council's property assets, which include halls, swimming pools and libraries. It also provides specific programs and projects to support community managed facilities.	(140,980)	(72,773)
		2,603,728	2,573,648
		<u>2,462,748</u>	<u>2,500,875</u>

Level of Service:

Provision of building and facilities maintenance, inspections and other works
Ensuring disability access and building code compliance

Current Staffing Levels:

5.0 EFT Builders / Carpenters

Other Resources:

Contractors including electricians, plumbers, painters and others as required.

Annual Action Plan:

- Review special charge schemes policy with a view to increasing the footpath network
 - Undertake condition assessments of Council's sealed and unsealed road networks and analyse data in comparison with previous assessments
 - Update Council's Road Safety Strategy in conjunction with Colac Otway Shire
 - Review and update asset management plans for Council's assets – roads, buildings, pools, halls, etc.
 - Develop a plan to become a trial site for Higher Mass Limit vehicles
 - Obtain core level of maturity in asset management performance and sustainability when assessed against the National Asset Management Assessment Framework
-

3. Budget influences

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

3.1 Snapshot of Corangamite Shire Council

Corangamite Shire is located 180 kilometres south-west of Melbourne in the Great South Coast. The municipality stretches from the Great Ocean Road in the south to the pastoral area of Skipton in the north. Corangamite takes its name from the huge inland lake on the Shire's eastern boundary.

It is a renowned farming region, producing milk, wool, beef and prime lamb. For residents and visitors alike, Corangamite offers beaches, rugged coastline, volcanic lakes and craters and vast pastoral country.

Corangamite's townships include Camperdown, Terang, Timboon, Port Campbell, Cobden, Lismore, Derrinallum, Skipton, Princetown, Simpson, Noorat and Darlington.

Factors	Trend - what is happening in Corangamite?
Population	<ul style="list-style-type: none"> Evidence to suggest that population decline has stabilised Growth in 0-4 age population Loss of young people (18-24) to major centres
Migration	<ul style="list-style-type: none"> Population ageing at a higher rate than Victoria Gradual change in ethnic diversity
Socio-economic	<ul style="list-style-type: none"> Median household income substantially lower than Victorian average but comparable to rural Victoria
Education	<ul style="list-style-type: none"> Lower proportion of people holding formal qualifications & higher proportion of people with no formal qualifications compared with regional Victoria
Employment	<ul style="list-style-type: none"> Overall number of employed people marginally increased but reduction in agriculture, forestry and fishing industries
Health and wellbeing	<ul style="list-style-type: none"> Life expectancy increasing but still lowest of all Victorian LGAs

Budget implications

As a result of the Shire's demographic profile there are a number of budget implications in the short and long term as follows:

- A higher demand will be placed on Council's Home and Community Care (HACC) services into the future.
- The disbursed nature of Corangamite Shire and decentralised nature of services come at a higher cost to the community as a result of additional travel costs and services being available at most locations.
- A large proportion ratepayers are entitled to the pensioner rebate. Council has hardship provisions in place but these can impact on cash balances when large volumes of ratepayers are involved.

3.2 External influences

In preparing the 2013/14 budget, a number of external influences and assumptions have been taken into consideration, because they are likely to impact significantly on the services delivered by Council in the budget

- Consumer Price Index (CPI) increases on goods and services of 2.2% per annum (ABS release 23 January 2013). State-wide CPI is projected to be 2.25% for the 2013/14 year (Victorian Budget Papers 2012/13)
- Australian Average Weekly Earnings (AWE) growth for Public Sector full-time adult ordinary time earnings in the 12 months to May 2012 was 3.6% (ABS release 16 August 2012). The wages price index in Victoria is projected to be 3.25% per annum increasing to 3.50% in the subsequent two years (Victorian Budget Papers 2012/13). Council must renegotiate a new Collective Agreement during the 2013/14 year for commencement on 1 July 2014.
- The 'Engineering Construction' and 'Non-Residential Building' Indices prepared by the Construction Forecasting Council are forecast at 2.4% and 3.8% respectively for 2013/14.
- No increase in Victorian Grants Commission funding.
- Receipt of significant capital works funding of \$4.4 million for the construction of Local Government Infrastructure projects and the completion of Roads to Recovery projects
- Increases of 10% or \$4.84 per tonne in the levy payable to the State Government upon disposal of waste into landfill. The levy has increased from \$9 per tonne in 2008/09 to \$53.24 per tonne in 2013/14 (591% increase in 5 years) and added \$120,000 to Council's costs.
- The carbon price introduced by the Federal Government on 1 July 2012 is forecast to increase by CPI (2.2%) from \$23 per tonne to \$23.50 per tonne. The price on carbon is estimated to add \$60,000 to waste disposal, energy and general cost inputs of Council in 2013/14.
- A new fire levy will apply to all private property owners - including persons and organisations who do not currently pay council rates, such as churches, charities, private schools and RSL's - from 1 July 2013. A number of Council properties will also be subject to the fire levy. Under new legislation, the Fire Services Property Levy Act 2012, introduced as a result of recommendations by the Victorian Bushfires Royal Commission (VBRC), the new Fire Services Property Levy (FSPL) will be collected by Council on behalf of the State government, to fund the operations of the MFB and CFA.

3.3 Internal influences

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2013/14 Budget. These matters have arisen from events occurring in the 2012/13 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2013/14 year. These matters and their financial impact are set out below:

- Council's Enterprise Bargaining Agreement allows for a 3.8% or an average of \$45.00 per week pay increase from 1 July 2013;
- Commitment to maintain existing services and continue to support community infrastructure and community groups that are not under the direct management of Council.
- Establishment of a cash-backed reserve for future re-instatement of the Naroghid Landfill.

3.4 Budget principles

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

- Existing fees and charges to be increased in line with Local Government Cost Index.
- Grants to be based on confirmed funding levels.
- New revenue sources to be identified where possible.
- Service levels to be maintained at 2012/13 levels with the aim to use less resources with an emphasis on innovation and efficiency.
- Salaries and wages to be increased in line with Council's EBA.
- Contract labour to be minimised.
- Construction and material costs to increase in line with the Local Government Cost Index.
- New initiatives or new employee proposals to be justified through a business case.
- Real savings in expenditure and increases in revenue identified in 2012/13 to be preserved.

3.5 Long term strategies

The budget includes consideration of a number of long term strategies and contextual information to assist Council to prepare the Budget in a proper financial management context. These include a Strategic Resource Plan for 2013/14 to 2016/17 (section 8 and Appendix G), Rating Information (section 9) and Other Long Term Strategies (section 10) including borrowings, infrastructure and service delivery.

4. Analysis of operating budget

This section analyses the operating budget including expected income and expenses of the Council for the 2013/14 year.

4.1 Budgeted income statement

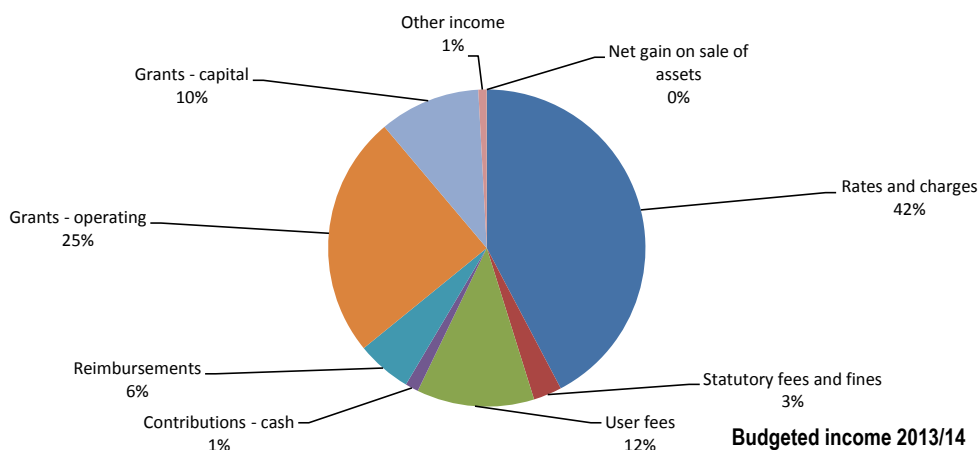
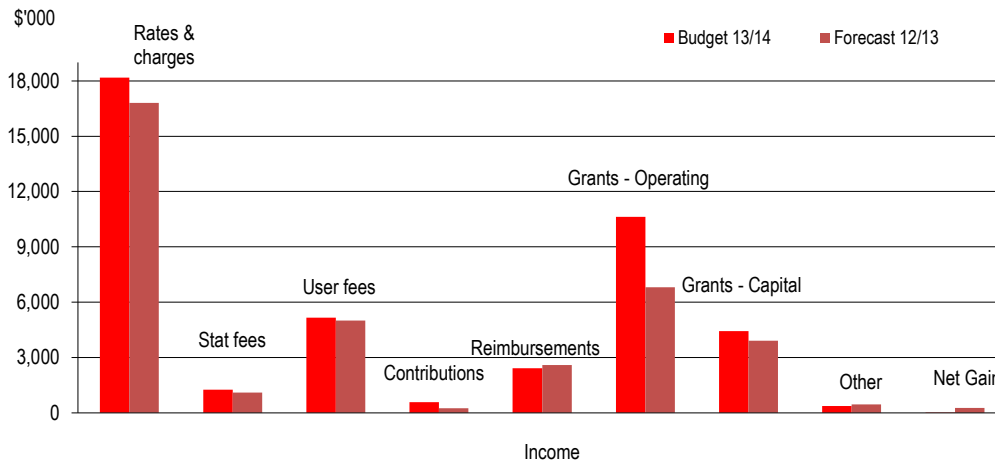
	Ref	Forecast Actual 2012/13 \$'000	Budget 2013/14 \$'000	Variance \$'000
Total income	4.2	37,199	43,000	5,800
Total expenses	4.3	-38,304	-39,241	-937
Surplus (deficit) for the year		-1,105	3,759	4,863
Grants – non-recurrent capital	4.2.7	-1,606	-2,676	-1,070
Contributions - non-monetary assets / non-recurring	4.2.4	-252	-579	-326
Underlying surplus (deficit)		-2,963	504	3,467

4.1.1 Underlying deficit (\$3.47 million improvement)

The underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, contributions of non-monetary assets and other once-off adjustments. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by non-recurring or once-off items of revenues and expenses which can often mask the operating result. The underlying result for the 2013/14 year is a surplus of \$504,000 which is an improvement of \$3.47 million over the 2012/13 year. In calculating the underlying result, Council has excluded grants received for capital purposes as funding for the capital works program is once-off and usually non-recurrent. Contributions of non-monetary assets are also excluded as the value of assets assumed by Council is dependent on the level of development activity each year. Council has not budgeted to receive any non-monetary assets.

4.2 Income

Income Types	Ref	Forecast Actual 2012/13 \$'000	Budget 2013/14 \$'000	Variance \$'000	Variance %
Rates and charges	4.2.1	16,799	18,181	1,382	8.23%
Statutory fees and fines	4.2.2	1,103	1,246	143	12.94%
User fees	4.2.3	5,004	5,155	151	3.03%
Contributions - cash	4.2.4	252	579	326	129.24%
Reimbursements	4.2.5	2,591	2,414	-177	-6.82%
Grants - operating	4.2.6	6,816	10,627	3,811	55.92%
Grants - capital	4.2.7	3,911	4,429	518	13.24%
Other income	4.2.8	454	365	-89	-19.60%
Net gain on sale of assets	4.2.9	270	4	-266	-98.52%
Total income		37,199	43,000	5,800	15.59%



4.2.1 Rates and charges (\$1.382 million increase)

It is proposed that rate income (including the municipal charge) be increased by 5% or \$787,700 over 2012/13 to \$16.36 million. It also includes a one off non-recurrent increase in the municipal charge of \$60 per assessment that will generate \$500,000 of income to assist with recouping the cost of the defined benefit superannuation contribution. Structuring a rate increase through the municipal charge recognises the rural hardship currently being experienced throughout the shire and spreads the burden equally across all rate payers.

Supplementary rates are forecast to be \$15,250 in 2013/14 and the garbage charge income will increase by 7.2% to \$1.318 million due to increases in the landfill levy and contract prices.

Section 9. "Rating Information" includes a more detailed analysis of the rates and charges to be levied for 2013/14.

4.2.2 Statutory fees and fines (\$143,000 increase)

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, Health Act registrations and various planning and building fees. Increases in statutory fees are made in accordance with legislative requirements. Statutory fees are forecast to increase by 12.94% or \$143,000 compared to 2012/13. A detailed listing of statutory fees is included in Appendix F.

4.2.3 User fees (\$151,000 increase)

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include separate rating schemes, use of leisure, entertainment and other community facilities and the provision of human services such as family day care and home help services. In setting the budget, the key principle for determining the level of user charges has been to ensure that increases do not exceed CPI increases or market levels.

User charges are projected to increase by 3% or \$151,000 over 2012/13. A key area contributing to the increase is the EPA landfill levy affecting the charges at the Landfill.

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

4.2.4 Contributions - cash (\$326,000 increase)

Contributions relate to monies paid by developers in regard to public resort & recreation, drainage and car parking in accordance with planning permits issued for property development. It also includes contributions from community groups towards Council projects and contributions towards special charge schemes.

Contributions are projected to increase by \$326,000 compared to 2012/13 due to a number of projects having community support through the Community Planning process and special charges scheme projects occurring in 2013/14 (refer to Appendix C for a full list of special charge scheme projects).

4.2.5 Reimbursements (\$177,000 decrease)

Reimbursements relate to monies paid by organisations as a result of work performed and insurance claims during the year. Costs incurred for working on VicRoads roads are reimbursed to Council as well as administration costs from the Lismore Landcare group.

Reimbursements have remained constant with the small decrease due to a large insurance claim in 2012/13 relating to the theft of Council property. This has not been budgeted for in 2013/14.

4.2.6 Grants - operating (\$3.8 million increase)

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants has increased by 55.92% or \$3.8 million compared to 2012/13.

Grant Funding Types	Forecast		Variance	Variance
	Actual	Budget		
	2012/13	2013/14	\$'000	%
Corporate and Community Services	5,941	9,296	3,355	56.48%
Executive Office	180	229	49	27.22%
Sustainability Development	527	423	(104)	-19.78%
Works and Services	168	679	511	304.17%
Total Operating Grants	6,816	10,627	3,811	55.92%

The significant increase in the grants to Corporate and Community Services is due to the 50% of 2012/13 Victorian Grants Commission (VGC) funding paid to Council in 2011/12 (ie: paid in advance). This caused a reduction in the 2012/13 forecast amount equating to \$3.5 million. No increase in the VGC grant allocation has been allowed in the 2013/14 budget due to anticipated economic conditions. The other increase is in works and services which is due to anticipated grant funding for the Simpson Recreation Reserve social room extension project.

4.2.7 Grants - capital (\$518,000 increase)

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall the level of capital grants has increased by 13.24% or \$518,000 compared to 2012/13 due mainly to specific funding for some large capital works projects. Section 6. "Analysis of Capital Budget" includes a more detailed analysis of the grants and contributions expected to be received during the 2013/14 year.

4.2.8 Other income (\$89,000 decrease)

Other income relates to a range of items such as private works, interest revenue on investments, cost recoups, interest on rate arrears and other miscellaneous income items.

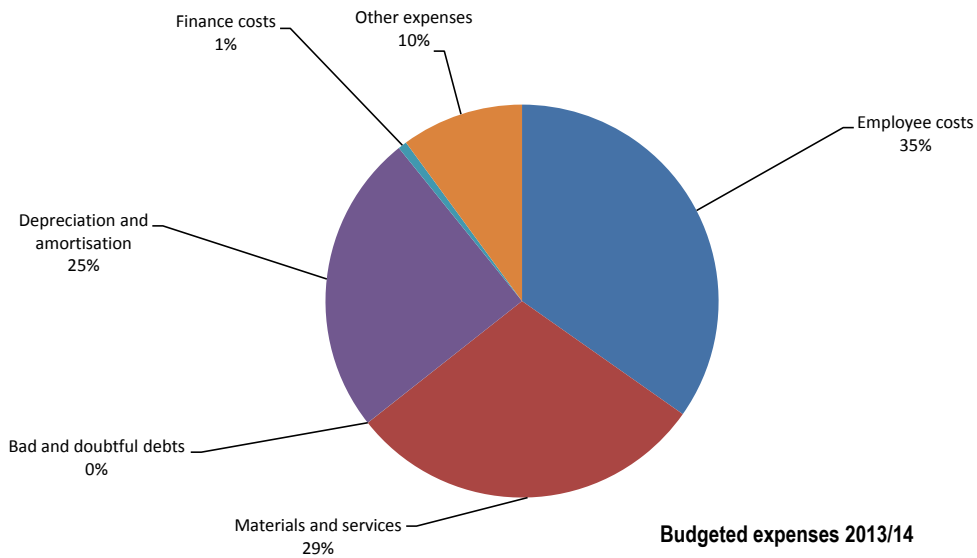
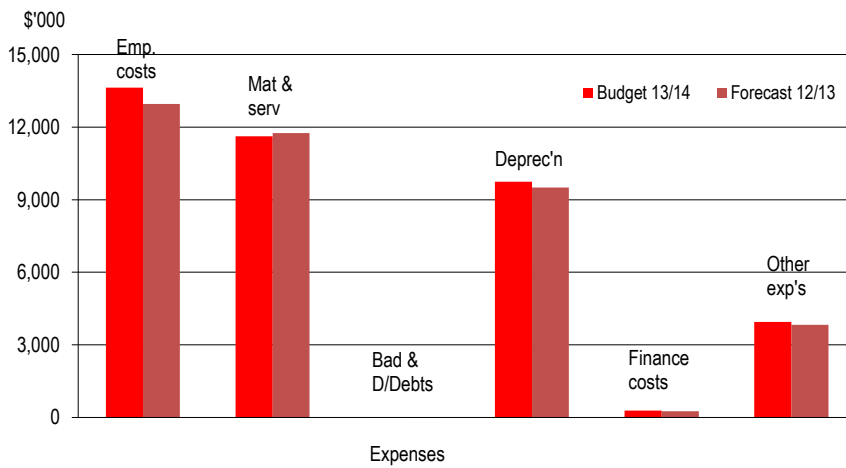
Other income is forecast to decrease by 19.6% or \$89,000 compared to 2012/13. Interest on investments is forecast to decline by 15% compared to 2012/13. This is mainly due to a forecast reduction in Council's available cash reserves during 2013/14 to fund major infrastructure projects and lower interest rates causing lower returns on investment.

4.2.9 Net gain on sale of assets (\$266,000 decrease)

Proceeds from the sale of Council assets is forecast to be \$4,000 for 2013/14 and relate mainly to the planned reduction in cyclical replacement of part of the plant and vehicle fleet. The written down value of assets sold is forecast to be \$650,000.

4.3 Expenses

Expense Types	Ref	Forecast	Budget	Variance	Variance
		Actual 2012/13 \$'000	2013/14 \$'000	\$'000	%
Employee costs	4.3.1	12,965	13,639	674	5.20%
Materials and services	4.3.2	11,752	11,618	-133	-1.13%
Bad and doubtful debts	4.3.3	2	2	0	0.00%
Depreciation and amortisation	4.3.4	9,500	9,750	250	2.63%
Finance costs	4.3.5	257	285	28	10.89%
Other expenses	4.3.6	3,828	3,946	118	3.08%
Total expenses		38,304	39,241	937	2.45%



Source: Appendix A

4.3.1 Employee costs (\$674,000 increase)

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, rostered days off, etc.

Employee costs are forecast to increase by 5.2% or \$674,000 compared to 2012/13. This increase relates to three key factors:

- Council's Enterprise Bargaining Agreement (EBA) increase - 3.8%
- Increases in staff numbers of approximately 1.9 EFT due to new rules for kindergartens and minimum service levels required. (Note: this is externally funded)
- Legislated increase in the superannuation guarantee contribution of 0.25%

In summary, average staff numbers (based on monthly averages) during the budget period are as follows:

Type of employment	Forecast	Budget	Variance
	Actual 2012/13 EFT's	2013/14 EFT's	\$'000
Full Time	139	139	0
Part Time	49	51	2
Total	188	190	2

4.3.2 Materials and services (\$133,000 decrease)

Materials and services include the purchases of consumables, payments to contractors for the provision of services and various utility costs. Materials and services are forecast to decrease by 1.13% or \$133,000 compared to 2012/13

Council has had a reduction of various 'one-off' operating projects that won't occur in 2013/14 such as; Council Elections (\$104,000), Camperdown Grandstand Expenditure (grant funded - \$40,000), Flood and fire related projects (\$1.328 million).

4.3.3 Bad and doubtful debts (\$nil increase)

Bad and doubtful debts is not projected to increase compared to 2012/13. Council's bad and doubtful debts is minimal compared to total expenditure.

4.3.4 Depreciation and amortisation (\$250,000 increase)

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads, bridges, footpaths and drains. The increase of \$250,000 for 2013/14 is due mainly to the completion of the 2013/14 capital works program and the full year effect of depreciation on the 2012/13 capital works program. Refer to section 6. 'Analysis of Capital Budget' for a more detailed analysis of Council's capital works program for the 2013/14 year.

4.3.5 Finance costs (\$28,000 increase)

Borrowing costs relate to interest charged by financial institutions on funds borrowed. The increase in borrowing costs results from the planned borrowings in 2013/14 of \$1.5 million.

4.3.6 Other expenses (\$118,000 increase)

Other expenses relate to a range of unclassified items including contributions to community groups, advertising, insurances, motor vehicle registrations, levy payments and other miscellaneous expenditure items. Other expenses are forecast to increase by 3.08% or \$118,000 compared to 2012/13. This is mainly due to an estimated increase in water rates (\$58,000), an increase in the fire services levy (\$13,000) and an increase in the landfill levy required to be paid to the EPA (\$129,000).

5. Analysis of budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2013/14 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

The analysis is based on three main categories of cash flows:

- **Operating activities** - Refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt.
- **Investing activities** - Refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment.
- **Financing activities** - Refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations. These activities also include repayment of the principal component of loan repayments for the year.

5.1 Budgeted cash flow statement

	Ref	Forecast Actual 2012/13 \$'000	Budget 2013/14 \$'000	Variance \$'000
Cash flows from operating activities	5.1.1			
<i>Receipts</i>				
Rates and charges		16,424	17,806	1,382
Statutory fees and fines		1,103	1,246	143
User fees and fines		4,879	5,030	151
Contributions - cash		252	579	326
Reimbursements		2,591	2,414	-177
Grants - operating		6,816	10,627	3,811
Grants - capital		3,911	4,429	518
Other receipts		454	365	-89
		36,430	42,496	6,066
<i>Payments</i>				
Employee costs		-12,605	-13,279	-674
Other payments		-18,478	-15,565	2,913
		-31,083	-28,844	2,239
Net cash provided by operating activities		5,347	13,652	8,305
Cash flows from investing activities	5.1.2			
Proceeds from sales of property, infrastructure, plant & equip		920	654	-266
Payments for property, infrastructure, plant and equipment		-11,769	-11,176	593
Net cash used in investing activities		-10,849	-10,522	328
Cash flows from financing activities	5.1.3			
Finance costs		-257	-285	-28
Proceeds from borrowings		800	1,500	700
Repayment of borrowings		-1092	-1,185	-93
Net cash used in financing activities		-549	30	579
Net decrease in cash and cash equivalents		-6,052	3,160	9,212
Cash and cash equivalents at the beg of the year		12,099	6,047	-6,052
Cash and cash equivalents at end of the year	5.1.4	6,047	9,208	3,160

5.1.1 Operating activities (\$8.305 million increase)

The increase in cash inflows from operating activities is due mainly to a \$3.81 million increase in operating grants due to the advance payment of the 2012/13 grants commission in 2011/12 and a \$1.38 million increase in rates and charges, which is in line with the proposed rate increase.

The net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement. The budgeted operating result is reconciled to budgeted cash flows available from operating activities as set out in the following table.

	Forecast Actual 2012/13 \$'000	Budget 2013/14 \$'000	Variance \$'000
Surplus / (deficit) for the year	-1,105	3,759	4,863
Depreciation	9,500	9,750	250
Loss / (gain) on sale of assets	-270	-4	266
Finance Costs	257	285	28
Net movement in current assets and liabilities	3,036	138	-2,898
Cash flows available from operating activities	5,347	13,652	2,509

5.1.2 Investing activities (\$328,000 decrease)

The amount of payments for investing activities represents the capital works expenditure disclosed in section 10 of this budget report. Proceeds from sale of assets are forecast to decrease by \$266,000 due to a reduction in the number of vehicles and heavy plant being changed over in 2013/14 compared to 2012/13.

5.1.3 Financing activities (\$579,000 million increase)

For 2013/14 new borrowings are expected to be \$1.5 million, total principal repayments is \$1.185 million and finance charges is \$0.285 million.

5.1.4 Cash and cash equivalents at end of the year (\$3.16 million increase)

Overall, total cash and investments is forecast to increase by \$3.16 million to \$9.2 million as at 30 June 2014, reflecting Council's strategy of rebuilding a healthy cash reserve after the payment of the defined benefit superannuation contribution paid in 2012/13. This is consistent with Council's Strategic Resource Plan (see Section 8 and Appendix G), which forecasts a gradual increase in capital works and reduction in borrowings from 2013/14 onwards once cash reserves have returned to a prudent level.

5.2 Restricted and unrestricted cash and investments

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted cash flow statement above indicates that Council is estimating at 30 June 2014 it will have cash and investments of \$9.2 million, which has been restricted as shown in the following table.

	Ref	Forecast Actual 2013 \$'000	Budget 2014 \$'000	Variance \$'000
Total cash and investments		6,047	9,208	3,160
Restricted cash and investments				
- Statutory reserves	5.2.1	-104	-104	0
- Discretionary reserves	5.2.2	-117	-117	0
- Specific purpose reserves	5.2.3	0	-35	-35
Unrestricted cash and investments	5.2.4	5,826	8,952	3,125

5.2.1 Statutory reserves (\$104,000)

These funds must be applied for specified statutory purposes in accordance with various legislative and contractual requirements. While these funds earn interest revenues for Council, the funds are not available for other purposes. During the 2013/14 year no transfers to or from the reserve is expected.

5.2.2 Discretionary reserves (\$117,000)

These funds are available for whatever purpose Council decides is their best use. During the 2013/14 year no transfers to or from the reserve is expected.

5.2.3 Specific purpose reserves (\$35,000)

Specific purpose reserves relate to anticipated future expenditure although maybe used at Council's discretion. During the 2013/14 year \$35,000 is budgeted to be transferred to Specific Purpose Reserves for future restoration work to be completed at the Naroghid Landfill. The decisions about future use of these funds has been reflected in Council's Strategic Resource Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan.

5.2.4 Unrestricted cash and investments (\$8.95 million)

These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, unexpected short term needs and any budget commitments which will be expended in the following year such as grants, contributions or carried forward capital works. Council regards these funds as the minimum necessary to ensure that it can meet its commitments as and when they fall due without borrowing further funds. A high level of unrestricted cash and investments is required at 30 June annually as majority of Council's rate revenue is not received until February each year.

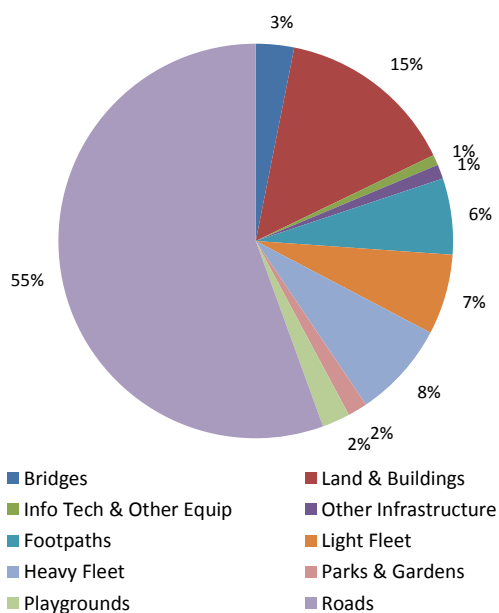
6. Analysis of capital budget

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

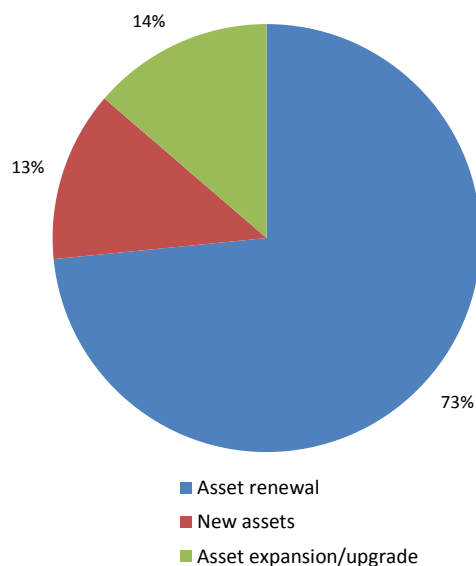
6.1 Capital works

Capital Works Areas	Ref	Forecast	Budget	Variance
		Actual 2012/13 \$'000	2013/14 \$'000	\$'000
Works carried forward				
Various projects	6.1.1	0	0	0
Total works carried forward		0	0	0
New works				
Bridges	6.1.2	256	350	94
Land & Buildings	6.1.3	2,726	1,644	-1,083
Information Technology	6.1.4	117	70	-47
Drainage	6.1.5	86	80	-6
Footpaths	6.1.6	153	698	545
Furniture & Fittings	6.1.7	0	26	26
Kerb & Channel	6.1.8	253	51	-202
Waste	6.1.9	25	0	-25
Light Fleet	6.1.10	650	735	85
Heavy Fleet	6.1.11	1,148	880	-268
Parks & Gardens	6.1.12	30	180	150
Playgrounds	6.1.13	336	255	-81
Roads	6.1.14	5,990	6,207	217
Total new works		11,769	11,176	-593
Total capital works		11,769	11,176	-593
Represented by:				
Asset renewal	6.1.15	9,346	8,206	-1,140
New assets	6.1.15	816	1,440	624
Asset expansion/upgrade	6.1.15	1,607	1,530	-78
Total capital works		11,769	11,176	-593

Budgeted capital works by class 2013/14



Budgeted capital works by type 2013/14



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

6.1.1 Carried forward works

At the end of each financial year there are projects which are either incomplete or not commenced due to planning issues, weather delays, extended consultation etc. For the 2012/13 year it is forecast that all projects will be completed due to favourable conditions during the year. If any projects from 2012/13 are carried forward into 2013/14 they will be noted in Council's mid year budget review.

6.1.2 Bridges (\$350,000)

For the 2013/14 year, \$350,000 will be expended on four bridge projects. For a detailed list of bridge projects refer to Appendix C.

6.1.3 Land & Buildings (\$1.644 million)

For the 2013/14 year, \$1.64 million will be expended on building projects. The more significant projects include Saleyard loading and unloading ramps (\$144,000), Terang Streetscape - Stage 2 (\$550,000) and Swimming Pool Upgrades (\$240,000).

6.1.4 Information Technology (\$70,000)

For the 2013/14 year, \$70,000 will be expended on information technology projects which includes continued renewal in Council's corporate information system and network and server infrastructure upgrades.

6.1.5 Drainage (\$80,000)

For the 2013/14 year, \$80,000 will be expended on three drainage projects. For a detailed list of drainage projects refer to Appendix C.

6.1.6 Footpaths (\$698,000)

For the 2013/14 year, \$698,000 will be expended on footpath projects. The more significant projects include Derrinallum trail to Mt Elephant (\$144,000) and the Terang Lake trail development (\$200,000).

6.1.7 Furniture and fittings (\$26,000)

For the 2013/14 year, \$26,000 will be expended on furniture and fittings. This relates to a new document compactus for storage of Council records.

6.1.8 Kerb and Channel (\$51,000)

For the 2013/14 year, \$51,000 will be expended on kerb and channel projects which includes Couch Street, Timboon and Barkly Street, Camperdown.

6.1.9 Waste (\$nil)

For the 2013/14 year no waste projects are budgeted.

6.1.10 Light Fleet (\$735,000)

For the 2013/14 year, \$735,000 will be expended on light fleet in line with Council's asset management plans.

6.1.11 Heavy Fleet (\$880,000)

For the 2013/14 year, \$880,000 will be expended on heavy fleet in line with Council's asset management plans.

6.1.12 Parks and Gardens (\$180,000)

For the 2013/14 year, \$180,000 will be expended on parks and gardens projects. It is made up of the Botanic Gardens restoration work and a Public Art project.

6.1.13 Playgrounds (\$255,000)

For the 2013/14 year, \$255,000 will be expended on playground projects. It is made up of the Terang Play Space renewal and the Camperdown APEX park renewal.

6.1.14 Roads (\$6.207 million)

For the 2013/14 year, \$6.2 million will be expended on roads projects. It includes gravel resheets (\$950,000), rehabilitation of 9 roads spread across the Shire (\$2.57 million) and the reseal program (\$1.8 million).

6.1.15 Asset renewal (\$8.206 million), new assets (\$1.44 million), and expansion/upgrade (\$1.53 million)

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

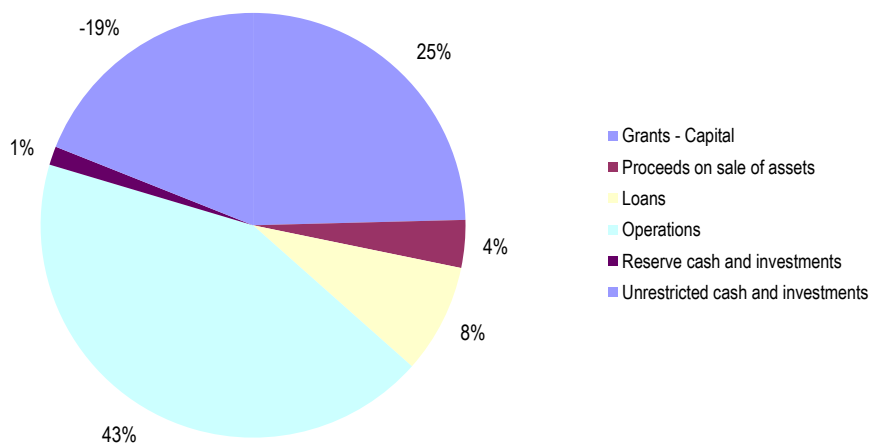
The major projects included in expenditure on new assets include the Derrinallum trail to Mt Elephant (\$144,000), the Terang Lake trail development (\$200,000), Tourist Information Centre in Camperdown (\$170,000), Morris Street carpark works at Port Campbell (\$220,000) and Botanic Gardens works (\$150,000).

The remaining capital expenditure represents renewals and expansion/upgrades of existing assets.

6.2 Funding sources

Sources of funding	Ref	Forecast	Budget	Variance
		Actual 2012/13 \$'000	2013/14 \$'000	\$'000
Works carried forward				
		0	0	0
Total works carried forward	6.2.1	0	0	0
New works				
Current year funding				
Grants - Capital	6.2.2	3,911	4,429	518
Proceeds on sale of assets	6.2.3	920	654	-266
Loans	6.2.4	800	1,500	700
Operations	6.2.5	344	7,753	7,409
		5,974	14,336	8,361
Internal				
Reserve cash and investments	6.2.6	221	256	35
Unrestricted cash and investments	6.2.7	5,573	-3,416	-8,989
		5,794	-3,160	-8,954
Total new works		11,769	11,176	-593
Total funding sources		11,769	11,176	-593

Budgeted total funding sources 2013/14



Source: Appendix A

6.2.1 Carried forward works

At the end of each financial year there are projects which are either incomplete or not commenced due to planning issues, weather delays, extended consultation etc. For the 2012/13 year it is forecast that all projects will be completed due to favourable conditions during the year. If any projects from 2012/13 are carried forward into 2013/14 they will be noted in Council's mid year budget review conducted in December each year.

6.2.2 Grants - Capital (\$4.429 million)

Capital grants and contributions include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Significant grants and contributions are budgeted to be received for Roads to Recovery projects (\$1.6 million), Putting Locals First Fund (\$1.1 million), VicRoads Infrastructure Grant (\$1 million) and Local Government Infrastructure Fund (\$375,000).

6.2.3 Proceeds from sale of assets (\$654,000)

Proceeds from sale of assets include motor vehicle sales and heavy plant trade-ins in accordance with Council's fleet renewal policy.

6.2.4 Loans (\$1.5 million)

Borrowings of \$1.5million will be used to fund part of Council's capital works program in 2013/14.

6.2.5 Operations (\$7.75 million)

Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$7.75 million will be generated from operations to fund the 2013/14 capital works program. This amount equates to the cash generated from operating activities of \$13.65 million as set out in section 5. 'Budgeted Cash Position' adjusted for capital grants of \$4.43 million and borrowing costs (repayments and interest) of \$1.47 million.

6.2.6 Reserve cash and investments (\$0.256 million)

The Council has cash reserves, which includes the Public Resort and Recreation Reserve, Landfill Reserve and Saleyards Reserve. A more detailed analysis is included in Appendix A 'Statement of Investment Reserves'.

6.2.7 Unrestricted cash and investments (-\$3.416 million)

In addition to reserve investments, Council has uncommitted cash and investments which represent unrestricted cash and investments and funds preserved from the previous year mainly as a result of grants and contributions being received in advance. It is budgeted that Council will not use any of its unrestricted cash but put \$3.4 million back into cash reserves. The main reasons for this is due to the payment of the defined benefit superannuation liability and reduction in Victorian Grants Commission payment occurring in 2012/13. Council is endeavouring to rebuild its unrestricted cash and investments to a healthy level to be able to be used for future years capital works.

7. Analysis of budgeted financial position

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

7.1 Budgeted balance sheet

	Ref	Forecast Actual 2013 \$'000	Budget 2014 \$'000	Variance \$'000
Current assets	7.1.1			
Cash and cash equivalents		6,047	9,208	3,160
Trade and other receivables		2,031	2,531	500
Inventories		65	65	0
Other assets		656	656	0
Total current assets		8,799	12,460	3,660
Non-current assets	7.1.1			
Trade and other receivables		145	143	-2
Investments in associates		294	294	0
Property, infrastructure, plant and equipment		381,276	382,051	776
Total non-current assets		381,715	382,488	774
Total assets		390,514	394,948	4,434
Current liabilities	7.1.2			
Trade and other payables		2,922	2,922	0
Trust funds and deposits		101	101	0
Provisions		3,506	3,350	156
Interest-bearing loans and borrowings		1,261	1,331	-70
Total current liabilities		7,790	7,704	86
Non-current liabilities	7.1.2			
Provisions		2,169	2,685	-516
Interest-bearing loans and borrowings		2,891	3,136	-245
Total non-current liabilities		5,060	5,821	-761
Total liabilities		12,850	13,525	-675
Net assets		377,664	381,423	3,759
Equity	7.1.4			
Accumulated surplus		205,434	209,158	3,724
Asset revaluation reserve		172,009	172,009	0
Cash Backed Reserves		104	139	35
Other reserves		117	117	0
Total equity		377,664	381,423	3,759

Source: Appendix A

7.1.1 Current Assets (\$3.66 million increase) and Non-Current Assets (\$0.77 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to increase by \$3.16 million during the year mainly to fund the capital works program during the year.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are not expected to change significantly in the budget. Long term debtors (non current) relating to loans to community organisations and special charge schemes which are generally repaid over 5 years.

Inventories include stock on hand in particular diesel stored at Council depots and stock at the Visitor Information Centre in Port Campbell.

Other assets includes items such as prepayments for expenses that Council has paid in advance of service delivery and other revenues due to be received in the next 12 months. No material movement is expected in these items.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment and infrastructure which has been built up by the Council over many years. The increase in this balance is attributable to the net result of the capital works program (\$11.176 million), depreciation of assets (\$9.75 million) and the written down value of assets sold (\$650,000).

7.1.2 Current Liabilities (\$86,000 decrease) and Non Current Liabilities (\$761,000 increase)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2012/13 levels.

Provisions include accrued long service leave, annual leave and rostered days off owing to employees. These employee entitlements are only expected to increase marginally due to more active management of entitlements despite factoring in an increase for Enterprise Agreement outcomes.

Interest-bearing loans and borrowings are borrowings of Council. The Council is budgeting to repay loan principal of \$1.18 million over the year.

7.1.3 Working Capital (\$3.746 million increase)

Working capital is the excess of current assets above current liabilities. This calculation recognises that although Council has current assets, some of those assets are already committed to the future settlement of liabilities in the following 12 months, and are therefore not available for discretionary spending.

Council has also committed further current assets to specific and restricted purposes, represented by reserves, which may not yet be represented as current liabilities at 30 June.

	Ref	Forecast	Budget	Variance
		Actual 2013 \$'000	2014 \$'000	\$'000
Current assets		8,799	12,460	3,660
Current liabilities		7,790	7,704	-86
Working capital		1,009	4,756	3,746
Restricted cash and investment current assets				
- Statutory reserves		-104	-104	0
- Discretionary reserves		-117	-117	0
- Specific purpose reserves		0	-35	-35
Unrestricted working capital*		788	4,500	3,711

* Unrestricted working capital may also be committed to completion of carry forward capital works. Refer to table 6.2 for funding of capital works carried forward out of prior years.

7.1.4 Equity (\$3.76 million increase)

Total equity always equals net assets and is made up of the following components:

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed
- Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. The increase in accumulated surplus of \$3.72 million results directly from the operating surplus for the year.

During the year an amount of \$35,000 (net) is budgeted to be transferred to other reserves from accumulated surplus. This reflects future remedial work to be completed at Council's landfill facility. This is a transfer between equity balances only and does not impact on the total balance of equity.

7.2 Key assumptions

In preparing the Budgeted Balance Sheet for the year ending 30 June 2014 it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

- A total of 98.5% of total rates and charges raised will be collected in the 2013/14 year (2012/13: 98.5% forecast actual)
- Other debtors and creditors to be in line with historical actuals as per annual financial statements
- Proceeds from the sale of plant in 2012/13 and 2013/14 to be received in full in their respective years
- Employee entitlements to be increased by the Enterprise Agreement outcome offset by the impact of more active management of leave entitlements of staff
- Borrowings of \$1.5 million to be drawn in December 2013
- Repayment of loan principal to be \$1.18 million
- Total capital expenditure to be \$11.17 million
- A total of \$35,000 to be transferred from accumulated surplus, to reserves representing future remedial work to be completed at Council's landfill facility.
- The Council has completely paid its unfunded superannuation liability and will recoup remaining portion during 2013/2014.

8. Strategic resource plan and key financial indicators

This section includes an extract of the Strategic Resource Plan, as contained in Appendix G, to provide information on the long term financial projections of the Council and linkages to the 2013-2014 Budget.

8.1 Plan development

The Act requires a Strategic Resource Plan to be prepared covering both financial and non-financial resources, and including key financial indicators for at least the next four financial years to support the Council Plan.

Council has prepared a Strategic Resource Plan (SRP) for the four years 2013/14 to 2016/17 as part of its ongoing financial planning to assist in adopting a budget within a longer term framework. The SRP takes the strategic objectives and strategies as specified in the Council Plan and expresses them in financial terms for the next four years.

The key objective, which underlines the development of the Plan, is financial sustainability in the medium to long term, whilst still achieving Council's strategic objectives as specified in the Council Plan. The key financial objectives, which underpin the Long Term Financial Plan, are:

- Maintain existing service levels
- Improve our underlying result
- Maintain a capital expenditure program that meets renewal needs
- Achieve a balanced budget on a cash basis.

In preparing the SRP, Council has also been mindful of the need to comply with the following Principles of Sound Financial Management as contained in the Act:

- Prudently manage financial risks relating to debt, assets and liabilities
- Provide reasonable stability in the level of rate burden
- Consider the financial effects of Council decisions on future generations
- Provide full, accurate and timely disclosure of financial information.

The Plan is updated annually through a rigorous process of consultation with Council service providers followed by a detailed sensitivity analysis to achieve the key financial objectives.

8.2 Financial resources

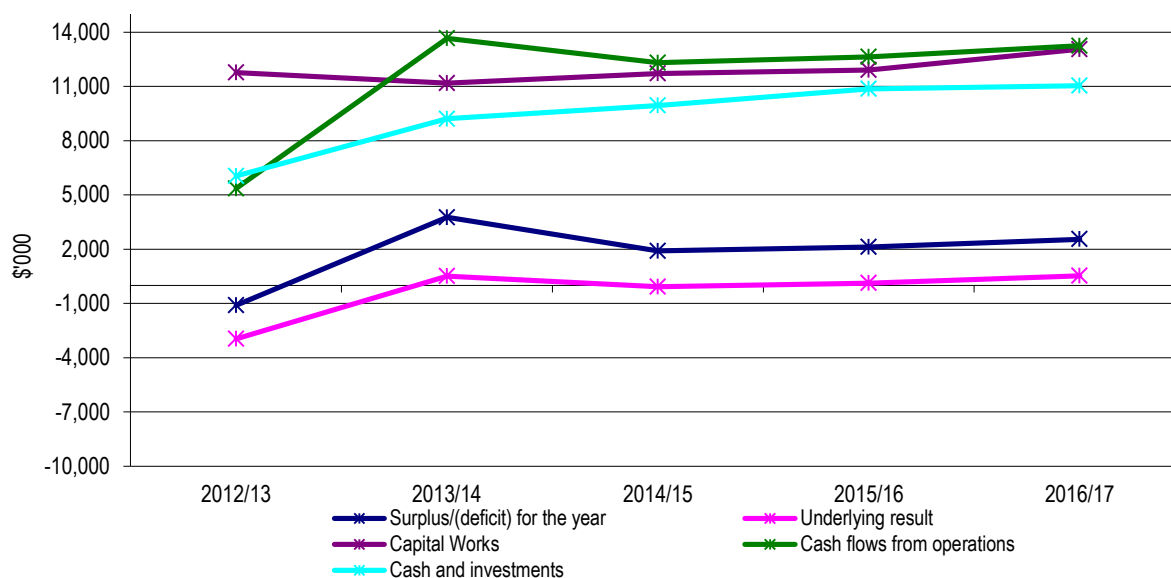
The following table summaries the key financial results for the next four years as set out in the SRP for years 2013/14 to 2016/17. Appendix A includes a more detailed analysis of the financial resources to be used over the four year period.

	Forecast	Budget	Strategic Resource Plan			Trend
	Actual		Projections			
	2012/13	2013/14	2014/15	2015/16	2016/17	+/-
	\$'000	\$'000	\$'000	\$'000	\$'000	
Surplus/(deficit) for the year	-1,105	3,759	1,896	2,119	2,548	+
Underlying result	-2,963	504	-86	120	530	+
Cash and investments	6,047	9,208	9,941	10,859	11,031	+
Cash flows from operations	5,347	13,652	12,311	12,637	13,245	o
Capital works	11,769	11,176	11,711	11,898	13,048	+

Key to Forecast Trend:

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

The following graph shows the general financial indicators over the four year period.



The key outcomes of the Plan are as follows:

- **Financial sustainability (section 5)** - Cash and investments is forecast to increase over the four year period from \$6.04 million to \$11.03 million, which indicates a balanced budget on a cash basis in each year.
- **Rating levels (section 9)** – Modest rate increases are forecast over the four years at an average of 5.0% per annum.
- **Service delivery strategy (section 10)** – Service levels have been maintained throughout the four year period. Despite this, small operating surpluses are forecast in the four years with a decrease in the surplus in 2014/15 due to an expected reduction in capital grants and very minimal growth in operating grants. However, excluding the effects of non-operating items such as capital contributions, the underlying result is the deficit reducing over the four year period. The underlying result is a measure of financial sustainability and is an important measure as once-off items can often mask the operating result.
- **Borrowing strategy (section 10)** – Borrowings are forecast to reduce from \$4.15 million to \$2.98 million over the four year period. This includes new borrowings of \$1.5 million in 2013/14, \$1.0 million in both 2014/15 and 2015/16.
- **Infrastructure strategy (section 10)** - Capital expenditure over the four year period will total \$47.83 million at an average of \$11.98 million annually.

8.3 Key financial indicators

Council's current and projected performance across a range of key financial indicators (KPIs) is detailed in Appendix G. KPIs provide a useful analysis of Council's financial position and performance and should be used in the context of the organisation's objectives.

8.4 Non-financial resources

In addition to the financial resources to be consumed over the planning period, Council will also consume non-financial resources, in particular human resources. The following table summaries the non-financial resources for the next four years.

Indicator	Forecast		Strategic Resource Plan		
	Actual	Budget	Projections		
	2012/13	2013/14	2014/15	2015/16	2016/17
Employee costs (\$'000)	12,965	13,639	14,048	14,470	14,904
Employee numbers (EFT)	188	190	190	190	190

9. Rating information

This section contains information on Council's past and foreshadowed rating levels along with Council's rating structure and the impact of changes in property valuation.

9.1 Rating context

In developing the Strategic Resource Plan (referred to in Section 8 and Appendix G), rates and charges were identified as an important source of revenue, accounting for 42% of the total revenue received by Council in 2013/2014. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the Corangamite community.

However, it has also been necessary to balance the importance of rate revenue as a funding source with community sensitivity to increases. To ensure that deliberations about future rate increases have been made on an informed basis, comparisons to historical rate increases were made. The following table shows a comparison of the last five years and the average rates per capita for the 2012/13 year.

Year	Underlying Rate Increase
2008/09	5.5%
2009/10	5.0%
2010/11	5.0%
2011/12	5.0%
2012/13	5.0%
Average increase	5.1%

The average rates and charges per capita is inclusive of rates, municipal charge and kerbside collection charges.

Average rates and charges per assessment 2012/13	\$1,497
Average rates and charges per assessment 2013/14*	\$1,572

* Based on a 5% rate increase in 2013/2014

9.2 Current year rates and charges increase

It is predicted that the 2013/14 operating position will be significantly impacted by wages growth, reductions in government funding and future defined benefit superannuation contributions. It will therefore be necessary to achieve future revenue growth while containing costs in order to achieve a prudent surplus position by 2016/17 as set out in the Strategic Resource Plan in order to maintain robust capital works programs in the future.

In order to achieve these objectives while maintaining service levels and a strong capital expenditure program, general rates will increase by 5% in 2013/14 raising a total amount of \$16.3 million, with very minimal income generated from supplementary rates.

It also includes a proposed non-recurrent increase in the municipal charge of \$60 per assessment.

The increase in rates and charges allows us to maintain existing service levels, fund a number of new initiatives, continue to allocate funds to renew the Shire's infrastructure and assist in funding the defined benefit superannuation contribution paid in January 2013. The underlying rate increase is 5% in accordance with Council's Strategic Resource Plan, as contained in Appendix G. The overall rates and charges increase taking into account Council's rates, municipal charge, kerbside collection charge and the one-off \$60 addition in the municipal charge results in a rates and charges increase of 8.2% in 2013/2014.

The following table sets out future proposed rate increases and total rates to be raised, based on the forecast financial position of Council as at 30 June 2013.

Year	Unerlying Rate Increase %	Total Rates Raised \$'000	Rates and charges Increase %	Total Rates and Charges Raised \$'000
2012/13	5.0	15,569	5.2%	16,799
2013/14	5.0	16,347	8.2%	18,181
2014/15	5.0	17,165	2.3%	18,601
2015/16	5.0	18,023	5.2%	19,568
2016/17	5.0	18,924	5.2%	20,586

9.3 Rating structure

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

- Property values, form the central basis of rating under the *Local Government Act 1989*
- A user pays component to reflect usage of certain services provided by Council
- A fixed municipal charge per property to cover some of other administrative costs of the Council

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

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

The farm rate is lower than for other classes of land because farming operations involve large properties which have significant value and which are often operated as family concerns. Agricultural producers are unable to pass on increases in costs like other businesses. Farm profitability is affected by the vagaries of weather and international markets. In this sense farms are seen to be more susceptible or fragile than other commercial and industrial operations.

Having reviewed the various valuation bases for determining the property value component of rates, Council has determined to apply a Capital Improved Value (CIV) basis on the grounds that it provides the most equitable distribution of rates across the municipality.

The existing rating structure comprises three differential rates (general, farm and cultural & recreational). These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Act. Under the *Cultural and Recreational Lands Act 1963*, provision is made for a Council to grant a rating concession to any "recreational lands" which meet the test of being "rateable land" under the Act. The farm rate is set at 95% of the general rate and the rate concession for cultural and recreational land is set at 50% of the general rate. Council also levies a municipal charge and a kerbside collection charge as allowed under the Act.

The following table summarises the rates to be determined for the 2013/14 year. A more detailed analysis of the rates to be raised is contained in Appendix B "Statutory Disclosures".

Rate type	How applied	2012/13	2013/14
General rate	Cents/\$ CIV	0.2931	0.3077
Farm rate	Cents/\$ CIV	0.2784	0.2923
Cultural and Recreational Land rate	Cents/\$ CIV	0.1465	0.1539
Municipal charge	\$/ property	\$160	\$228
Kerbside collection charge	\$/ property	\$246	\$259

10. Other strategies

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

10.1 Borrowings

In developing the Strategic Resource Plan SRP (see Section 8), borrowings was identified as an important funding source for capital works programs. In the past, Council has borrowed strongly to finance large infrastructure projects and since then has been in a phase of debt reduction. This has resulted in a reduction in debt servicing costs, but has meant that cash and investment reserves have been used as an alternate funding source to maintain robust capital works programs. With Council increasing \$3.4 million into cash reserves to ensure financial sustainability, further borrowings are required in the next 3 years to complete the required capital works program.

The SRP includes the results of an analysis of Council's debt position over a number of different indicators. It also shows the results of prudential ratios used by the Victorian State Government to assess the loan capacity of local governments. The outcome of the analysis highlighted that new borrowings could be comfortably accommodated. Council has set a target goal of reaching \$2.98 million by 2016/17 to allow spare debt capacity for future major projects.

For the 2013/14 year, Council has decided to borrow \$1.5 million to fund the capital works program and therefore, after making loan repayments of \$1.185 million, will increase its total borrowings to \$4.5 million as at 30 June 2014. It is likely in the next 2 years that borrowings will be required to fund future infrastructure initiatives. The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2013.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2012/13	800	1,092	257	4,152
2013/14	1,500	1,185	285	4,467
2014/15	1,000	1,331	285	4,136
2015/16	1,000	1,404	267	3,732
2016/17	0	750	224	2,982

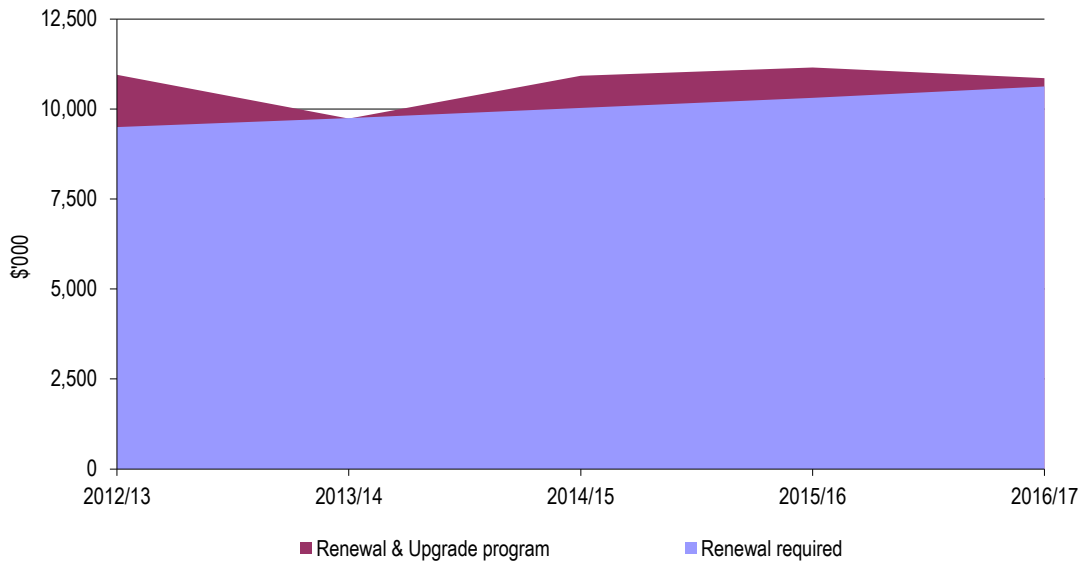
10.2 Infrastructure

The Council has developed various Asset Management Plans for each type of infrastructure, which sets out the capital expenditure requirements of the Council for the next 10 years. The various Asset Management Plans are a key input to the long term financial plan. It predicts infrastructure consumption, renewal needs and considers infrastructure needs to meet future community service expectations. Each plan has been developed through a rigorous process looking at historical data and future evaluation. The key aspects of the process are as follows:

- Long term capital planning process which integrates with the Council Plan, Strategic Resource Plan and Annual Budget processes.
- Identification of capital projects through the preparation of asset management plans.
- Prioritisation of capital projects within classes on the basis of evaluation criteria.
- Methodology for allocating annual funding to classes of capital projects.

A key objective of the Asset Management Plans are to maintain or renew Council's existing assets at desired condition levels. If sufficient funds are not allocated to asset renewal then Council's investment in those assets will reduce, along with the capacity to deliver services to the community.

The graph below sets out the required and actual asset renewal over the life of the current SRP however excludes renewal backlog.



As shown in the graph above Council is unlike other municipalities in that it is meeting the renewal of its assets that is required.

The following influences have had a significant impact on asset management plans:

- Changes to Landfill Legislative requirements such as EPA issues and OH&S issues.
- Availability of significant Federal funding for upgrade of roads.
- Funding available from the Victorian State Government and Federal Government.
- The enactment of the *Road Management Act 2004* removing the defense of non-feasance on major assets such as roads.

The following table summarises Council's forward outlook on capital expenditure including funding sources for the next four years. Appendix C includes a detailed list of Capital works planned for the 2013/2014 financial year and Appendix D details the Indicative Capital works programs for future years.

Year	Total Capital Program \$'000	Grants and Contrib's \$'000	Borrowings \$'000	Investment Reserves \$'000	Unrestricted Cash & Inv \$'000	Council Operations \$'000
2012/13	11,769	3,911	800	0	5,826	1,231
2013/14	11,176	4,429	1,500	0	8,952	-3,705
2014/15	11,711	4,283	1,000	0	9,250	-2,822
2015/16	11,898	4,401	1,000	0	9,733	-3,236
2016/17	13,048	4,533	0	0	9,470	-955

Council uses cash generated from its annual operations, borrowings and external contributions such as government grants to fund capital projects. Reserves are not available to fund capital projects as reserves currently held are either 'statutory', 'discretionary' or 'specific purpose' cash reserves. Statutory reserves relate to cash and investments held by Council that must be expended on a specific purpose as directed by legislation or a funding body, and include contributions to car parking, drainage and public resort and recreation. Discretionary cash reserves relate to cash that have been set aside by Council and can be used at Council's discretion, even though they may be earmarked for a particular purpose. Specific purpose reserves relate to anticipated future expenditure although maybe used at Council's discretion. Appendix A includes a Statement of Reserves which is a summary of the investment reserves for the year ending 30 June 2013.

10.3 Service delivery

The key objectives in Council's Strategic Resource Plan (referred to in Section 8.) which directly impacts the future service delivery strategy are to maintain existing service levels and to achieve a breakeven operating result within five to six years. The Rating Information (see Section 9.) also refers to modest rate increases into the future approximating Local Government Cost Index plus 1%. With these key objectives as a basis, a number of internal and external influences have been identified which will have a significant impact on the scope and level of services to be provided over the next four years.

The general influences affecting all operating revenue and expenditure include the following:

	2014/15	2015/16	2016/17	2017/18
	%	%	%	%
Consumer Price Index	2.5	2.5	2.5	2.5
Engineering Construction Index	3.2	3.2	3.2	3.2
Non-residential Building Index	3.5	3.5	3.5	3.5
Local Government Cost Index	3.9	4.0	4.0	4.0
Rate increases	5.0	5.0	5.0	5.0
Property growth	1.0	1.0	1.0	0.6
Wages growth	3.8	3.0	3.0	3.0
Government funding	2.0	2.5	2.8	3.0
Statutory fees	4.0	4.0	4.0	4.0
Investment return	5.0	5.0	4.5	4.5

The service delivery outcomes measured in financial terms are shown in the following table.

Year	Surplus (Deficit) for the year \$'000	Underlying Surplus (Deficit) \$'000	Net Service (Cost) \$'000
2012/13	-1,105	-2,963	-22,084
2013/14	3,759	504	-18,855
2014/15	1,896	-86	-21,088
2015/16	2,119	120	-22,050
2016/17	2,548	530	-22,871

Service levels have been maintained throughout the four year period with operating surpluses forecast as a result of capital grant revenue being received to fund the annual capital works program. Excluding the effects of non-operating items and non-recurrent capital funding the underlying result is on average a modest surplus over the four year period. The net cost of the services provided to the community increase from \$18.855 million to \$22.871 million over the four year period.

Appendices

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

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

The contents of the appendices are summarised below:

Appendix	Nature of information
A	Budgeted standard statements
B	Statutory disclosures
C	Capital works program 2013/14
D	Indicative Capital works program 2014/15 - 2017/18
E	Key strategic activities
F	Fees and charges schedule
G	Strategic Resource Plan - 2013/14 to 2016/17

Appendix A

Budgeted standard statements

This appendix presents information in regard to the Budgeted Standard Statements. The budget information for the years 2013/14 to 2016/17 has been extracted from the Strategic Resource Plan.

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

The appendix includes the following budgeted information:

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

Budgeted Standard Income Statement

For the four years ending 30 June 2017

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2012/13	2013/14	2014/15	2015/16	2016/17
	\$'000	\$'000	\$'000	\$'000	\$'000
Income					
Rates and charges	16,799	18,181	18,601	19,568	20,586
Statutory fees and fines	1,103	1,246	1,296	1,348	1,401
User fees	5,004	5,155	5,336	5,522	5,716
Contributions	252	579	596	614	632
Reimbursements	2,591	2,414	1,415	1,457	1,501
Grants - Operating	6,816	10,627	10,636	10,929	11,257
Grants - Capital	3,911	4,429	4,283	4,401	4,533
Other Revenue	454	365	376	387	399
Net gain on disposal of property, infrastructure, plant and equipment	270	4	100	200	300
Total income	37,199	43,000	42,639	44,426	46,325
Expenses					
Employee costs	12,965	13,639	14,048	14,470	14,904
Materials and services	11,752	11,618	12,271	12,988	13,579
Bad and doubtful debts	2	2	2	2	2
Depreciation and amortisation	9,500	9,750	10,032	10,312	10,629
Finance costs	257	285	285	267	224
Other expenses	3,828	3,946	4,104	4,268	4,439
Total expenses	38,304	39,241	40,743	42,307	43,777
Surplus (deficit) for the year	-1,105	3,759	1,896	2,119	2,548
Other comprehensive income					
Net increase (decrease) in asset revaluation reserve	-	-	20,000	-	20,000
Comprehensive result	-1,105	3,759	21,896	2,119	22,548

Budgeted Standard Balance Sheet

For the four years ending 30 June 2017

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2012/13	2013/14	2014/15	2015/16	2016/17
	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets					
Cash and cash equivalents	6,047	9,208	9,941	10,859	11,031
Trade and other receivables	2,031	2,531	2,500	2,600	2,700
Inventories	65	65	65	65	65
Other assets	656	656	650	650	650
Total current assets	8,799	12,460	13,156	14,174	14,446
Non-current assets					
Trade and other receivables	145	143	141	139	137
Investments in associates	294	294	294	294	294
Property, infrastructure, plant & equipment	381,276	382,051	403,080	404,016	425,786
Total non-current assets	381,715	382,488	403,515	404,449	426,217
Total assets	390,514	394,948	416,672	418,623	440,663
Current liabilities					
Trade and other payables	2,922	2,922	2,900	2,950	3,000
Trust funds and deposits	101	101	101	101	101
Provisions	3,506	3,350	3,451	3,554	3,661
Interest-bearing loans and borrowings	1,261	1,331	1,403	750	375
Total current liabilities	7,790	7,704	7,855	7,355	7,137
Non-current liabilities					
Provisions	2,169	2,685	2,766	2,849	2,934
Interest-bearing loans and borrowings	2,891	3,136	2,733	2,982	2,607
Total non-current liabilities	5,060	5,821	5,499	5,831	5,541
Total liabilities	12,850	13,525	13,353	13,186	12,678
Net assets	377,664	381,423	403,319	405,438	427,986
Equity					
Accumulated surplus	205,434	209,158	210,619	212,303	214,416
Asset revaluation reserve	172,009	172,009	192,009	192,009	212,009
Cash Backed Reserves	104	139	574	1,009	1,444
Other reserves	117	117	117	117	117
Total equity	377,664	381,423	403,319	405,438	427,986

Budgeted Standard Cash Flow Statement

For the four years ending 30 June 2017

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2012/13	2013/14	2014/15	2015/16	2016/17
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows	Inflows	Inflows	Inflows	Inflows
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities					
<i>Receipts</i>					
Rates and charges	16,424	17,806	18,624	19,493	20,511
Statutory fees and fines	1,103	1,246	1,297	1,343	1,396
User fees	4,879	5,030	5,342	5,502	5,696
Contributions - cash	252	579	596	614	632
Reimbursements	2,591	2,414	1,415	1,457	1,501
Grants - operating	6,816	10,627	10,636	10,929	11,257
Grants - capital	3,911	4,429	4,283	4,401	4,533
Other receipts	454	365	382	387	399
	<u>36,430</u>	<u>42,496</u>	<u>42,576</u>	<u>44,126</u>	<u>45,925</u>
<i>Payments</i>					
Payments to employees	-12,605	-13,279	-13,867	-14,283	-14,712
Payments to suppliers	-18,478	-15,565	-16,397	-17,206	-17,968
	<u>-31,083</u>	<u>-28,844</u>	<u>-30,265</u>	<u>-31,490</u>	<u>-32,680</u>
Net cash provided by operating activities	<u>5,347</u>	<u>13,652</u>	<u>12,311</u>	<u>12,637</u>	<u>13,245</u>
Cash flows from investing activities					
Proceeds from sale of property, plant and equipment	920	654	750	850	950
Payments for property, plant and equipment	-11,769	-11,176	-11,711	-11,898	-13,048
Net cash used in investing activities	<u>-10,849</u>	<u>-10,522</u>	<u>-10,961</u>	<u>-11,048</u>	<u>-12,098</u>
Cash flows from financing activities					
Finance costs	-257	-285	-285	-267	-224
Proceeds from borrowings	800	1,500	1,000	1,000	0
Repayment of borrowings	-1,092	-1,185	-1,331	-1,404	-750
Net cash provided by (used in) financing activities	<u>-549</u>	<u>30</u>	<u>-616</u>	<u>-671</u>	<u>-974</u>
Net decrease in cash & cash equivalents	<u>-6,052</u>	<u>3,160</u>	<u>734</u>	<u>918</u>	<u>172</u>
Cash & cash equivalents at beginning of year	12,099	6,047	9,208	9,941	10,859
Cash & cash equivalents at end of year	<u><u>6,047</u></u>	<u><u>9,208</u></u>	<u><u>9,941</u></u>	<u><u>10,859</u></u>	<u><u>11,031</u></u>

Budgeted Standard Capital Works Statement

For the four years ending 30 June 2017

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2012/13		2013/14	2014/15	2015/16
	\$'000	\$'000	\$'000	\$'000	\$'000
Capital works areas					
Bridges	256	350	465	290	400
Land & Buildings	2,726	1,644	1,328	1,796	1,480
Information Technology	117	70	220	35	100
Drainage	86	80	97	60	940
Footpaths	153	698	309	239	272
Furniture & Equipment	-	26	-	-	-
Kerb & Channel	253	51	274	212	335
Waste	25	-	163	38	88
Light Fleet	650	735	735	735	735
Heavy Fleet	1,148	880	803	1,706	1,790
Parks & Gardens	30	180	125	30	-
Playgrounds	336	255	160	50	150
Roads	5,990	6,207	6,158	5,904	5,826
Total capital works	11,769	11,176	10,835	11,094	12,116
Projected growth in infrastructure costs (12% minimum)	-	-	876	805	933
Total capital works	11,769	11,176	11,711	11,898	13,048
Represented by:					
Asset renewal	9,346	8,206	9,390	10,390	10,132
New assets	816	1,440	786	743	2,190
Asset expansion/upgrade	1,607	1,530	1,536	765	727
Total capital works	11,769	11,176	11,711	11,898	13,048

Reconciliation of net movement in property, infrastructure plant and equipment

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2012/13		2013/14	2014/15	2015/16
	\$'000	\$'000	\$'000	\$'000	\$'000
Total capital works	11,769	11,176	11,711	11,898	13,048
Asset revaluation increment	-	-	20,000	-	20,000
Depreciation & amortisation	-9,500	-9,750	-10,032	-10,312	-10,629
Written down value of assets sold	-650	-650	-650	-650	-650
Net movement in property, infrastructure plant & equipment	1,619	776	21,029	936	21,770

Budgeted Statement of Investment Reserves

For the four years ending 30 June 2017

	Forecast	Budget	Strategic Resource Plan		
	Actual 2013 \$'000		2014 \$'000	Projections	
			2015 \$'000	2016 \$'000	2017 \$'000
Statutory					
Public resort and recreation	104	104	104	104	104
Total statutory reserves	104	104	104	104	104
Discretionary					
Saleyard reserve	117	117	117	117	117
Total discretionary reserves	117	117	117	117	117
Specific purpose					
Superannuation reserve	0	0	400	800	1200
Landfill restoration reserve	0	35	70	105	140
Total specific purpose reserves	0	35	470	905	1,340
Total reserves	221	256	691	1,126	1,561

Appendix B

Statutory disclosures

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

The appendix includes the following budgeted information:

- Borrowings
- Rates and charges
- Differential rates.

Statutory disclosures

1. Borrowings

	2012/13 \$	2013/14 \$
New borrowings (other than refinancing)	800,000	1,500,000
Debt redemption	1,092,000	1,185,000

2. Rates and charges

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

Type of Property	2012/13 cents/\$CIV	2013/14 cents/\$CIV
General rate	0.2931	0.3077
Farm rate	0.2784	0.2923
Cultural and Recreational Land rate	0.1465	0.1539

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

Type of Property	2012/13 \$	2013/14 \$
General	5,545,504	5,822,540
Farm	8,680,128	9,114,627
Cultural and Recreational Land	6,124	6,433

2.3 The estimated total amount to be raised by rates

	2012/13 \$	2013/14 \$
Total rates to be raised	14,231,756	14,943,600

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

Type of Property	2012/13 Change %	2013/14 Change %
General	5.70	4.98
Farm	5.69	4.99
Cultural and Recreational Land	5.62	5.05

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

Type of Property	2012/13 \$	2013/14 \$
General	6,522	6,523
Farm	2,979	2,980
Cultural and Recreational Land	3	3
Total number of assessments	9,504	9,506

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

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

Type of Property	2012/13 \$	2013/14 \$
General	1,892,149,500	1,892,149,500
Farm	3,118,244,040	3,118,244,040
Cultural and Recreational Land	4,180,000	4,180,000
Total	5,014,573,540	5,014,573,540

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

Type of Charge	Per Rateable Property 2012/13 \$	Per Rateable Property 2013/14 \$
Municipal	160.35	228.00
Kerbside collection	246.00	259.00
Kerbside collection - Skipton*	174.00	*

* Note: Skipton is charged in line with the rest of the Shire from 2013/14

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

Type of Charge	2012/13 \$	2013/14 \$
Municipal	1,336,918	1,903,850
Kerbside collection	1,229,757	1,318,000
Total	2,566,675	3,221,850

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

	2012/13 \$	2013/14 \$
Rates and charges	16,798,431	18,165,450
Supplementary rates		15,250
Total	16,798,431	18,180,700

2.11 There are no known significant changes, which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations;
- The variation of returned levels of value (e.g. valuation appeals);
- Changes of use of land such that rateable land becomes non-rateable land and vice versa; and

3. Differential rates

Rates to be levied

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

- A general rate of 0.3077 cents in the dollar of C.I.V) for all rateable properties (other than farm, cultural and recreational properties);
- A farm rate of 0.2923 cents in the dollar of C.I.V);
- A Cultural & Recreational rate of 0.1539 cents in the dollar of C.I.V for all rateable cultural and recreational land properties.

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

Council considers that each differential rate will contribute to the equitable and efficient carrying out of Council functions. Details of the objective of each differential rate and the types of classes of land which are subject to each differential rate and the uses of each differential rate are set out below:

Objectives of the Differential Rate

The objectives of the differential rate are to raise general rate revenue in a way where each class of land is dealt with fairly and equitably having regard to the burden cast upon the other classes of land and having regard to:

- (a) The material benefits received by each class of land from local government expenditure; and
- (b) The use to which land in each class is and can be put.

With these matters in mind the following differential rates have been determined.

Interpretations

Where a rateable property is used for more than one classification then the classification with the highest rate will apply.

Basis of calculating Rates

The Corangamite Shire Council has adopted the Capital Improved Valuation system as the basis for rating.

3.1 General rate

Classification

All rateable property (other than farm, cultural and recreational properties).

Rate

0.3077 cents in the dollar.

Reasons for the Use and Level of Rate

The rate reflects the level of service provided and ensures that reasonable rate relativity is maintained.

3.2 Farm rate

Classification

Farmland means any rateable land –

- (a) that is not less than 2 hectares in area; and
- (b) that is used by a business –
 - (i) that has a significant and substantial commercial purpose or character; and
 - (ii) that seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
 - (iii) that is making profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

Rate

0.2923 cents in the dollar.

Reasons for the Use and Level of Rate

The farm rate is lower than for other classes of land because farming operations involve large properties which have significant value and which are often operated as family concerns. Agricultural producers are unable to pass on increases in costs like other businesses. Farm profitability is affected by the vagaries of weather and international markets. In this sense farms are seen to be more susceptible or fragile than other commercial and industrial operations.

3.3 Cultural and recreational rate

Classification

Property which is primarily used as Cultural and recreational lands means :

- (a) lands which are –
 - (i) vested in or occupied by any body corporate or unincorporated which exists for the purpose of providing or promoting cultural or sporting recreational or similar facilities or objectives and which applies its profits in promoting its objects and prohibits the payment of any dividend or amount to its members;
 - (ii) used for outdoor sporting recreational or cultural purposes or similar outdoor activities; or
- (b) lands that are primarily used as agricultural showgrounds.

1. All cultural and recreational lands shall be exempt from the payment of municipal rates, except where:

- (a) the land is subject to a grazing lease, in which case it will attract the general rate (or farm rate if applicable); or
- (b) the land is used for housing gaming machines, in which case the portion of the premises used for housing gaming machines shall attract the commercial rate, and the balance of the property shall be exempt from the payment of municipal rates; or
- (c) the land is used as a horse racing venue, in which case the property shall attract the cultural and recreational lands rate (50% of general rate).

2. All cultural and recreational lands shall be liable for the annual service charges for the provision of specific services such as garbage collection, where Council makes those services available to the property.

Rate

0.1539 cents in the dollar

Reasons for the Use and Level of Rate

The rate reflects the level of service provided and ensures that reasonable rate relativity is maintained

Cultural and Recreational Land Act 1963

Land defined under the Cultural and Recreational Land Act as recreational shall be rated both differentially and under that Act in accordance with this statement.

Properties Charged Cultural and Recreational Rate

The following properties will be rated:

- . Terang Trotting Club;
- . Camperdown Racecourse;
- . Terang Racecourse.

Appendix C

Capital works program

This appendix presents a listing of the capital works projects that will be undertaken for the 2013/14 year.

	Total Project Cost	Council Contribution	Grant Contribution	Community Contribution	Special Charge Scheme Contributions	Trade In / Sales	BSCC Seed Funding
Bridges							
Camerons Hill Road Bridge (B039) Replace timber deck with concrete Install approach guardrail	\$ 74,000		\$ 74,000				
Nelsons Bridge (B067) Replace existing bridge with culverts	\$ 95,000		\$ 95,000				
Four Tree Road - Browns Waterholes Creek Bridge (B024) Deck Overlay	\$ 97,000		\$ 97,000				
Lower Darlington Road - Gnarkeet Bridge (B028) Deck Overlay	\$ 84,000		\$ 84,000				
Bridges Total	\$ 350,000		\$ 350,000				
Buildings							
Depots							
Camperdown Depot - Office/ Amenity Internal Paint	\$ 15,000	\$ 15,000					
General							
Disability Access to Public Buildings	\$ 26,500	\$ 26,500					
Timboon House Abbeyfield Redevelopment	\$ 100,000	\$ 100,000					
Tourist information centre - Tourist information services Camperdown	\$ 170,000	\$ 10,000	\$ 120,000				\$ 40,000
Halls							
Cobden Civic Hall access ramp	\$ 15,000	\$ 15,000					
Camperdown Theatre - Stage Reinforcement	\$ 81,000	\$ 81,000					
Libraries							
Terang Library - Automatic Door	\$ 10,000	\$ 10,000					
Other Programs and facilities							
Camperdown Museum - Toilet installation	\$ 50,000	\$ 6,250	\$ 37,500	\$ 6,250			

	Total Project Cost	Council Contribution	Grant Contribution	Community Contribution	Special Charge Scheme Contributions	Trade In / Sales	BSCC Seed Funding
Preschools and MCH Centres							
Terang Maternal Child Health - replace roof	\$ 30,000	\$ 30,000					
Terang Kindergarten - planning	\$ 70,000	\$ 70,000					
Recreation							
Lake Recreation Reserve Toilet Upgrade	\$ 10,000	\$ 4,000		\$ 6,000			
Saleyards							
Box guttering sale yards office	\$ 12,000	\$ 12,000					
Saleyards ramps - 4 unloading and 1 loading	\$ 144,000	\$ 12,000	\$ 132,000				
Saleyards Reseal Loading Area	\$ 70,000		\$ 70,000				
Streetscapes							
Terang - Stage 2	\$ 550,000	\$ 183,000	\$ 367,000				
Streetscape Planning and Design	\$ 50,000	\$ 50,000					
Swimming Pools							
Swimming Pool Upgrades	\$ 240,000	\$ 80,000	\$ 160,000				
Buildings Total	\$ 1,643,500	\$ 704,750	\$ 886,500	\$ 12,250	\$ -	\$ -	\$ 40,000
Drainage							
Cobden Pool Drainage Downstream Improvements Design	\$ 20,000	\$ 20,000					
Edward Street Cobden Drainage Improvements	\$ 40,000	\$ 40,000					
Skipton Flood Study - Storm Flaps	\$ 20,000	\$ 20,000					
Drainage Total	\$ 80,000	\$ 80,000					
Footpaths							
(SCS) Timboon-Curdievale Rd, Timboon	\$ 120,000	\$ 60,000			\$ 60,000		
(SCS) Dover St & Silvester St, Cobden, Lord to Neylon St Cobden. north side	\$ 40,000	\$ 28,000			\$ 12,000		
Dow St, South of Emeny St, Terang	\$ 34,000	\$ 34,000					
Derrinallum Trail to Mt Elephant	\$ 144,000		\$ 96,000	\$ 25,000			\$ 23,000
Footpath Pram Crossing Installations - Various Sites	\$ 10,000	\$ 10,000					
(SCS) Lyons St, Baynes St to Bolivar St, Terang, west side	\$ 15,000	\$ 12,000			\$ 3,000		
Terang Lake trail development - Design and supervise	\$ 200,000		\$ 150,000				\$ 50,000

	Total Project Cost	Council Contribution	Grant Contribution	Community Contribution	Special Charge Scheme Contributions	Trade In / Sales	BSCC Seed Funding
Footbridge/Cemetery walk, Lismore - Stage 1 Detailed scoping and design	\$ 40,000		\$ 30,000				\$ 10,000
Footbridge/Cemetery walk, Lismore - Stage 2 Delivery	\$ 80,000		\$ 60,000				\$ 20,000
(SCS) Simpson St, High St to Baynes St, Terang, east side	\$ 15,000	\$ 12,000			\$ 3,000		
Footpaths Total	\$ 698,000	\$ 156,000	\$ 336,000	\$ 25,000	\$ 78,000		\$ 103,000
Furniture and equipment							
Compactus for document storage	\$ 26,000	\$ 26,000					
Furniture and equipment Total	\$ 26,000	\$ 26,000					
Heavy Fleet and Minor Plant							
Minor Plant and Equipment Purchases	\$ 30,000	\$ 30,000					
Heavy Plant	\$ 850,000	\$ 616,000				\$ 234,000	
Heavy Fleet and Minor Plant Total	\$ 880,000	\$ 646,000				\$ 234,000	
I.T. Hardware/Software							
Corporate Information System	\$ 50,000	\$ 50,000					
Network Infrastructure Renewal program	\$ 10,000	\$ 10,000					
Server Infrastructure Renewal program	\$ 10,000	\$ 10,000					
I.T. Hardware/Software Total	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -
Kerb and channel							
Barkly St, Leura St to Curdie St, Camperdown	\$ 8,000	\$ 8,000					
Couch Street Timboon K& C Renewal	\$ 43,000	\$ 43,000					
Kerb and channel Total	\$ 51,000	\$ 51,000					
Light Fleet							
Light Fleet Replacement Program	\$ 735,000	\$ 315,000				\$ 420,000	
Light Fleet Total	\$ 735,000	\$ 315,000				\$ 420,000	

	Total Project Cost	Council Contribution	Grant Contribution	Community Contribution	Special Charge Scheme Contributions	Trade In / Sales	BSCC Seed Funding
Parks and gardens							
Botanic Gardens restore - Stage 1 planning	\$ 50,000		\$ 30,000				\$ 20,000
Botanic - restore - Stage 2 delivery	\$ 100,000		\$ 75,000	\$ -			\$ 25,000
Public Art	\$ 30,000		\$ 30,000				
Parks and gardens Total	\$ 180,000	\$ -	\$ 135,000	\$ -			\$ 45,000
Playgrounds and Skate parks							
Playground Upgrades - Terang Apex - Planning	\$ 30,000						\$ 30,000
Playground Upgrades - Camperdown APEX park	\$ 225,000	\$ 50,000	\$ 80,000	\$ 95,000			
Playgrounds and Skate parks Total	\$ 255,000	\$ 50,000	\$ 80,000	\$ 95,000	\$ -	\$ -	\$ 30,000

Roads							
Bus Shelters							
School Bus Routes and Bus shelters	\$ 10,000	\$ 8,000	\$ 2,000				
Car and Bus Parking							
Morris Street Car Park - Port Campbell	\$ 220,000		\$ 220,000				
Gravel Resheets Rural Unsealed							
Gravel Resheet	\$ 950,000	\$ 950,000					
Minor Patching							
Patch Prior to Reseal	\$ 200,000	\$ 200,000					
Rural Sealed Roads							
Eastern Creek Rd (6.41km to 7.89km) Rehab	\$ 322,000		\$ 322,000				
Eastern Creek Road (2.27 to 3.04km) Final Seal	\$ 25,000	\$ 25,000					
Cemetery Rd (4.2km to 5.1km) Final Seal	\$ 22,500	\$ 22,500					
Williams Road (15.21km to 15.99km) Final Seal	\$ 26,000	\$ 26,000					
Timboon Peterborough Road (Ch.4.54km 6.37km) Final Seal	\$ 60,500	\$ 60,500					
Cooriemungle Road (13.63km to 14.78km) Final Seal	\$ 38,000	\$ 38,000					
Wiridjil Road (2.82km to 3.63km) Final Seal	\$ 13,000	\$ 13,000					
Kurweeton Road (1.69km to 2.54km) Final seal	\$ 14,000	\$ 14,000					
Jancourt Road (2.72km to 4.07km) Rehab	\$ 293,000		\$ 293,000				
Ewens Hill Road (0km to 0.35km) Rehab	\$ 142,000	\$ 60,631	\$ 81,369				
Latrobe Road (2.37km to 3.63km) Final Seal	\$ 20,500	\$ 20,500					
Boorook Road (0.0km to 1.44km) Rehab	\$ 202,000		\$ 202,000				

	Total Project Cost	Council Contribution	Grant Contribution	Community Contribution	Special Charge Scheme Contributions	Trade In / Sales	BSCC Seed Funding
East Hill Rd (8.08km to 8.65km) Final Seal	\$ 9,500	\$ 9,500					
Mt Bute Road (6.42km to 7.03km) Final Seal	\$ 10,000	\$ 10,000					
Old Port Campbell Road (0km to 1.32km) Rehab	\$ 287,000		\$ 287,000				
Timboon Peterborough Road (Ch.6.37km to 8.20km) Widen & rehab	\$ 484,000		\$ 484,000				
Fords Track (5.02km to 6.16km) Rehab	\$ 256,000		\$ 256,000				
Thorntons Road East (0.55km to 1.18km) Rehab	\$ 155,000		\$ 155,000				
Pomborneit Foxhow Road (8.73km to 10.15km) Rehab	\$ 194,000		\$ 194,000				
Safety Improvements							
Signs and Linemarking Improvements	\$ 20,000	\$ 20,000					
Street Light Improvements							
Other projects to be identified	\$ 5,000	\$ 5,000					
Replacement of MV80 Lanterns on Local Roads with Energy Efficient Lanterns	\$ 193,000	\$ 103,000	\$ 90,000				
Urban and Rural Reseals							
Reseal Program	\$ 1,800,000	\$ 1,800,000					
Sealing of Tomahawk Cr Rd - Design and build	\$ 55,000		\$ 55,000				
Urban Street Construction							
(SCS) Park Avenue Camperdown End of Seal to Park Rd. (0.57 1.64km) Sealing of road	\$ 180,000	\$ 90,000			\$ 90,000		
Roads Total	\$ 6,207,000	\$ 3,475,631	\$ 2,641,369	\$ -	\$ 90,000	\$ -	\$ -
Grand Total	\$11,175,500	\$ 5,574,381	\$ 4,428,869	\$ 132,250	\$ 168,000	\$ 654,000	\$ 218,000

Appendix D

Indicative Capital works program for future years

This appendix presents a listing of the capital works projects that will be undertaken over the next 4 years.

	2014-2015	2015-2016	2016-2017	2017-2018
Bridges				
Bornong Road Bridge (B037) Replace timber deck. Install lateral bracing		\$ 30,000		
Castle Carey Bridge (B025) Bridge Widening	\$ 450,000			
Lane Access Road Bridge (B057) Replace timber deck		\$ 20,000		
McInnes Bridge (B060) Replace with Culverts		\$ 95,000		
Rowleys Bridge - Salmon Road (B073) Replace deck, install guardrail		\$ 40,000		
Smythe St Bridge, Skipton (C019) Approach works and sealing	\$ 15,000			
Various Bridge Rehabs			\$ 400,000	\$ 400,000
Wild Dog Road Bridge (B081) Replace with Culverts		\$ 105,000		
Bridges Total	\$ 465,000	\$ 290,000	\$ 400,000	\$ 400,000
Buildings				
Depots				
Camperdown - Depot Floor Coverings		\$ 20,000		
Cobden - Building Replacements sign shed			\$ 44,000	
Cobden - Material Bunkers		\$ 30,000		
Lismore - Building Replacements				\$ 315,000
Lismore - Material Bunkers				\$ 30,000
Lismore - Retaining Walls for Premix Bay	\$ 12,000			
Lismore - Wash Pad Facility				\$ 40,000
Lismore - Water Tank and Stormwater Connections				\$ 12,000
Simpson - Material Bunkers	\$ 30,000			
Skipton - Material Bunkers	\$ 30,000			
Skipton - Replace Garage		\$ 15,000		
Timboon - Material Bunkers		\$ 30,000		
Timboon - Replace building				\$ 310,000
Timboon - Water Tank and Stormwater Connections		\$ 12,000		

	2014-2015	2015-2016	2016-2017	2017-2018
General				
Disability Access to Public Buildings		\$ 25,000		
Disability Access to Public Buildings - Skipton Kindergarten	\$ 45,000			
Disability Access to Public Buildings - TBC			\$ 20,000	\$ 20,000
Disability Access to Public Buildings - Skipton Old MCH & Mockridge Park club rooms		\$ 66,200		
Solar Electricity Panels and Hot Water to Council buildings	\$ 100,000			
Halls				
Camperdown Community Centre - Replace Carpet		\$ 11,500		
Camperdown Theatre - Internal Paint	\$ 25,000			
Derrinallum Hall - Replace Benches				\$ 9,500
Ecklin Hall - kitchen cabinetry upgrade	\$ 12,000			
Killara Centre/Senior Citizens/ McCabe - Replace floorcoverings		\$ 26,700		
Lismore Community Centre - Tiling Foyer & Kitchen	\$ 15,000			
Port Campbell Community Centre - Rendering External Facade		\$ 18,000		
Simpson Hall - Refit Kitchen	\$ 25,000			
Simpson Hall - Resheet Carpark		\$ 60,000		
Skipton Hall replace ceiling		\$ 10,000		
Terang Civic Hall - replace carpets				\$ 16,000
Terang Civic Hall - Sand & Seal Floor		\$ 12,000		
Terang Civic Hall - Upgrade toilets	\$ 20,000			
Theatre Royal Redevelopment - Planning and design	\$ 40,000			
Libraries				
Derrinallum Library verandah	\$ 20,000			
Terang Library - Replace Benches	\$ 10,000			
Office				
Civic Centre Interior Design - Stage 2 (of 3)		\$ 35,000		
Civic Centre Interior Design - Stage 3 (of 3)			\$ 35,000	
Civic Centre Interior Design Upgrades - Old Council Chambers, Mayors Office and CEO office	\$ 35,000			
Other Programs and facilities				
Camperdown Caravan Park - cabin 2 - replace air con				\$ 2,000
Camperdown Caravan Park - replace decking	\$ 7,500			
Camperdown Museum - Internal Painting			\$ 6,000	
David Newman Centre - replace carpet		\$ 15,000		
Development Plan Implementation for Camperdown and Terang				\$ 400,000

	2014-2015	2015-2016	2016-2017	2017-2018
Preschools and MCH Centres				
Camperdown 3 yo - new window/door into activity room	\$ 10,000			
Camperdown 3 yo - replace benches	\$ 4,000			
Cobden Pre School - Playroom vinyl	\$ 9,000			
Terang Kindergarten - construction of building		\$ 770,000	\$ 750,000	
Terang MCH - replace building			\$ 225,000	
Public Conveniences				
Estcourt St Terang - Replace Toilets	\$ 110,000			
Public Toilet Upgrade	\$ 40,000	\$ 40,000	\$ 40,000	
Saleyards				
Asbestos Removal - Calf Shed		\$ 70,000		
Double Deck Ramp		\$ 45,000		
Fence Perimeter				\$ 80,000
Holding Yards (New)	\$ 60,000			
Steel Rail Replacement		\$ 30,000		
Unloading Ramp	\$ 25,000	\$ 25,000		
Senior Citizens				
Camperdown Senior Citizens - replace carpet		\$ 13,600		
Stadiums and Pavillions				
Cobden Recreation Centre - Replace Badminton Floor		\$ 56,000		
Timboon Stadium - new storeroom	\$ 20,000			
Timboon Stadium - paint metal work	\$ 13,000			
Timboon Stadium - Replace Gym Carpet				\$ 23,000
Streetscapes				
Camperdown		\$ 300,000		
Port Campbell	\$ 500,000			
Streetscape Planning and Design	\$ 50,000			
Terang - Stage 3			\$ 300,000	
Timboon				\$ 300,000
Swimming Pools				
Swimming Pool Upgrades	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Buildings Total	\$ 1,327,500	\$ 1,796,000	\$ 1,480,000	\$ 1,617,500

	2014-2015	2015-2016	2016-2017	2017-2018
Drainage				
Cobden Pool Drainage Downstream Improvements Design				
Drainage Renewals		\$ 60,000	\$ 60,000	\$ 60,000
Glenormiston Road, Noorat Drainage Improvements	\$ 5,000			
Service Road behind Foodworks Skipton Drainage Improvements	\$ 12,000			
Skipton Flood Study - Detail Design	\$ 80,000			
Skipton Flood Study - Jubilee Park Overflow Pipe Upgrade			\$ 880,000	
Drainage Total	\$ 97,000	\$ 60,000	\$ 940,000	\$ 60,000
Footpaths				
(SCS) Adams St, Cobden, Parrot St to Clarke St, east side & Clarke St, Adams St to Victoria St, Cobden north side	\$ 90,000			
(SCS) High St, Brown St to golf club, Lismore, north side			\$ 60,000	
(SCS) Jones St, Church St to Pike St, Camperdown, south side	\$ 17,000			
(SCS) Main St, extension to hall, Derrinallum, north side				\$ 12,000
(SCS) Main street, Camperdown-Derri Road to Robertson Rd, Derrinallum South Side	\$ 67,000			
(SCS) Main Street, West St to Cunningham St, Lismore north side	\$ 33,000			
(SCS) Main street, Robertson Rd to west end of town, Derrinallum South Side		\$ 78,000		
(SCS) McKinnons Bridge Road, school to rec reserve, Noorat, north side		\$ 102,000		
(SCS) Princes Hwy, Bolivar St to Seymour St, Terang north-west side	\$ 54,000			
(SCS) Swanston St Terang Lyons to Galloway St, Terang south side			\$ 100,000	
(SCS) Tregae St, Morris St to Cairns St, Port Campbell, south side			\$ 31,000	
(SCS) William St, extension to school, Lismore, south side			\$ 41,000	
Barramul St, Williams Service Road to Murrock St, Simpson	\$ 4,000			
Baynes St, Thompson St to Estcourt St, Terang	\$ 4,000			
Bowen St, Princes Hwy to Little St, Camperdown		\$ 15,000		
Centre Median Cressy St, Manifold St to Fergusson St, Camperdown		\$ 3,000		
Centre Median Leura St, Wilson St to Errey St, Camperdown		\$ 3,000		
Centre Median Silvester St, School Xing, Cobden		\$ 5,000		
Cobden Shared Path McKenzie St to Station St, Cobden			\$ 10,000	
Cobden Shared Path, Cemetery Rd to Bond St, Cobden				\$ 40,000
Curdie St, End Parking Bay to Dover St, Cobden	\$ 11,000			
Dodds St, Brooke St to Walls St, Camperdown		\$ 5,000		
Dover St, Silvester St to Mitchell St, Cobden east side				\$ 62,000
Fergusson St, Hamilton St to Church St	\$ 3,000			
George St, Bailey St to Hamilton St, Timboon west side				\$ 23,000
Henderson St near Church, Camperdown	\$ 3,000			
High St Lismore Footpath Renewals		\$ 10,000		

	2014-2015	2015-2016	2016-2017	2017-2018
High St near Thompson St, Terang		\$ 6,000		
Lavers Hill - Cobden Rd, Cobden		\$ 5,000		
Lavers Hill -Princetown Service Road, Simpson	\$ 3,000			
Lord St, Cairns St to Morris St, Port Campbell			\$ 11,000	
Main St, Ligar St to Chatsworth St, Derrinallum	\$ 2,000			
Mitchell St, Dover St to Adams St, Cobden north side				\$ 72,000
Moodie St, Brooke St to Walls St, Camperdown		\$ 3,000		
Peter St, End Parking Bay to Victoria St, Cobden	\$ 3,500			
Polonia Rd, Murrock St to End of Road, Simpson			\$ 9,000	
Reserve Timboon Hotel, Baxter St to Timboon Curdievale Rd			\$ 2,000	
School Road, Terang	\$ 2,000			
Shenfield St, Victoria St to Adams St, Cobden	\$ 6,000			
Silvester St Centre Median at School Xing, Cobden		\$ 2,000		
Vogels Motors Footpath, Simpson - Design and delivery	\$ 13,000			
Walker St South, Silvester St to Curdie St, Cobden	\$ 3,000			
Wardoo St, Williams St to Polonia Rd, Simpson			\$ 8,000	
Wyang Crt, Polonia St to End of Road,Simpson		\$ 2,000		
Footpaths Total	\$ 318,500	\$ 239,000	\$ 272,000	\$ 209,000
Furniture and equipment				
Compactus for document storage				\$ 15,000
Furniture and equipment Total				\$ 15,000
Heavy Fleet and Minor Plant				
Heavy Plant	\$ 772,700	\$ 1,675,500	\$ 1,759,500	\$ 1,583,000
Minor Plant and Equipment Purchases	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Heavy Fleet and Minor Plant Total	\$ 802,700	\$ 1,705,500	\$ 1,789,500	\$ 1,613,000
I.T. Hardware/Software				
Corporate Information System	\$ 160,000		\$ 25,000	
Data Storage Renewal Program	\$ 25,000		\$ 25,000	
Double-Take DR Software	\$ 10,000			
Network Infrastructure Renewal program		\$ 10,000		
Projector upgrades	\$ 4,500	\$ 4,500		
Server Infrastructure Renewal program	\$ 10,000	\$ 20,000	\$ 50,000	
TechnologyOne major upgrade				\$ 100,000
I.T. Hardware/Software Total	\$ 209,500	\$ 34,500	\$ 100,000	\$ 100,000

	2014-2015	2015-2016	2016-2017	2017-2018
Kerb and channel				
(SCS) Adeney St Lawrence to Campbell, Camperdown			\$ 98,000	
(SCS) Barkly St. Camperdown Leura St to Curdie St.	\$ 90,000			
(SCS) Curdie Street Camperdown Scott to Campbell St. East side		\$ 40,000		
(SCS) Dunn Street Derrinallum Chadsworth St. to Logan St. Both sides		\$ 40,000		
(SCS) Dunn Street Derrinallum Logan St. to Lloyed St. Both sides			\$ 48,150	
(SCS) Egan Street, Timboon McLeod St to 520m North .			\$ 43,000	
(SCS) Ewing St McKinnon St to Strong St, Terang		\$ 36,000		
(SCS) Old Gt. Ocean Rd. Port Campbell, Cairns to Morris St Both Sides	\$ 25,000			
(SCS) Ower Street, Camperdown Pike to Cressy St.			\$ 52,000	
(SCS) Robertsons St Derrinallum Fyans to Wilson St				\$ 9,000
(SCS) Shadforth St Terang Grey to Swanston St	\$ 71,900			
(SCS) Tobin St Terang, High to Seymour St		\$ 46,000		
(SCS) William St Lismore Cunningham to Heroit St			\$ 36,000	
(SCS) William St Lismore Heroit to Ferrers St	\$ 36,000			
(SCS) Talbot St., Camperdown, Erry St to 630m south.				\$ 206,000
Adams St, Curdie St to Tarrant St, Cobden	\$ 18,000			
Andrew St North, Glenelg Hwy to Walker St, Skipton		\$ 17,000		
Angus St, Lyons St to Smythe St, Skipton	\$ 15,000			
Black St, Thompson St to Pitt St, Terang		\$ 22,000		
Bond St, Morgan St to Barrett St, Timboon			\$ 22,000	
Bowen St, Princes Hwy to Dawson St, Camperdown				\$ 45,000
Curdie St Service Road, Manifold St to Campbell St, Camperdown	\$ 8,000			
Hamilton St George St to End of Road, Timboon			\$ 28,000	
Hamilton St, Fergusson St to Thornton St, Camperdown				\$ 10,000
Lord St, Port Campbell			\$ 8,000	
Lord St, Shenfield St to Silvester St, Cobden	\$ 10,000			
Smith St, Victoria St to Walker St, Camperdown		\$ 11,000		
Kerb and channel Total	\$ 273,900	\$ 212,000	\$ 335,150	\$ 270,000
Light Fleet				
Light Fleet Replacement Program	\$ 735,000	\$ 735,000	\$ 735,000	\$ 735,000
Light Fleet Total	\$ 735,000	\$ 735,000	\$ 735,000	\$ 735,000

	2014-2015	2015-2016	2016-2017	2017-2018
Parks and gardens				
Botanic Gardens - construction of gravel access through Arboretum - Planning and design	\$ 10,000			
Botanic Gardens - Interpretive Signage	\$ 15,000			
Botanic Gardens - Rotunda and Bandstand				\$ 300,000
Port Campbell Park - Replace BBQ shelter	\$ 60,000			
Port Campbell Park - Replace BBQ's	\$ 9,500			
Public Art - Town 2	\$ 30,000			
Public Art - Town 3		\$ 30,000		
Parks and gardens Total	\$ 124,500	\$ 30,000		\$ 300,000
Playgrounds and Skateparks				
Playground and Skatepark renewal - Camperdown Jaycees		\$ 25,000		
Playground and Skatepark renewal - Camperdown Queens Park		\$ 25,000		
Playground and Skatepark renewal - Derrinallum			\$ 150,000	
Playground and Skatepark renewal - Port Campbell				\$ 150,000
Playground and Skatepark renewal - Terang	\$ 160,000			
Playgrounds and Skateparks Total	\$ 160,000	\$ 50,000	\$ 150,000	\$ 150,000
Roads				
Bicycle Paths				
Bicycle Strategy Implementation	\$ 30,000			
Bus Shelters				
School Bus Routes and Bus shelters	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Car and Bus Parking				
Caravan Dump Point - Skipton	\$ 10,000			
Terang Stadium Car Park - construction	\$ 80,000			
Truck Parking Bay Opposite Service Station, Skipton - planning	\$ 4,000			
Gravel Resheets Rural Unsealed				
Gravel Resheet	\$ 950,000	\$ 950,000	\$ 950,000	\$ 950,000
Minor Patching				
Patch Prior to Reseal	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000

	2014-2015	2015-2016	2016-2017	2017-2018
Rural Sealed Roads				
(SCS) Power Street, Timboon New Kerb, drainage, widening				\$ 250,000
Alsops Road (0km to 0.8km) Rehab				\$ 112,000
Ansons Road (4.02km to 4.80km) Rehab		\$ 170,000		
Ansons Road (4.02km to 4.8km) Final Seal			\$ 19,500	
Batemans Road (0km to 1.06km) Final Seal		\$ 17,000		
Batemans Road (0km to 1.06km) Rehab	\$ 149,000			
Batemans Road (4.68km to 5.89km) Final Seal			\$ 20,000	
Batemans Road (4.68km to 5.89km) Rehab		\$ 170,000		
Boorcan Road (0km to 0.68km) Final Seal		\$ 11,000		
Boorcan Road (0km to 0.68km) Rehab	\$ 96,000			
Boorook Road (0.0km to 1.44km) Final Seal	\$ 23,000			
Boorook Road (2.15km to 2.87km) Rehab				\$ 157,000
Castle Carey Rd (5.09km to 6.04km) Final seal			\$ 31,500	
Castle Carey Rd (5.09km to 6.04km) Rehab		\$ 220,000		
Centre Rd (5.1km to 5.86km) Final Seal			\$ 19,000	
Centre Rd (5.1km to 5.86km) Rehab		\$ 163,000		
Chatsworth Rd (6.88km to 7.39km) Rehab				\$ 72,000
Chatsworth Road (6.88km to 7.39km) Rehab				\$ 72,000
Cobden South Ecklin Rd (0km to 1.2km) Final Seal		\$ 30,000		
Cobden South Ecklin Rd (0km to 1.2km) Rehab	\$ 261,000			
Coorimungle Rd (1.60km to 2.41km) Final seal		\$ 27,000		
Coorimungle Rd (1.60km to 2.41km) Rehab	\$ 188,000			
Coorimungle Rd (11.45km to 11.91km) Final Seal			\$ 15,500	
Coorimungle Rd (11.45km to 11.91km) Rehab		\$ 107,000		
Coorimungle Road (14.78km to 15.66km) Rehab				\$ 204,000
Curdievale Port Campbell Rd (15.91 to 16.75) Final Seal			\$ 22,000	
Curdievale Port Campbell Rd (15.91 to 16.75) Rehab		\$ 208,000		
Digneys Bridge Road (0km to 0.95km) Final Seal				\$ 21,000
Digneys Bridge Road (0km to 0.95km) Rehab			\$ 183,000	
East Hill Road (10.74km to 11.65km) Rehab				\$ 128,000
Eastern Creek Rd (5.49km to 6.03km) Rehab	\$ 118,000			
Eastern Creek Rd (6.41km to 7.89km) Final Seal	\$ 37,000			
Eastern Creek Road (5.49km to 6.03km) Rehab	\$ 118,000			
Ewens Hill Road (0km to 0.35km) Final Seal	\$ 16,500			
Fords Track (0.81km to 1.25km) Final Seal		\$ 7,500		
Fords Track (0.81km to 1.25km) Rehab	\$ 63,000			
Fords Track (3.02km to 3.59km) Final Seal		\$ 14,500		
Fords Track (3.02km to 3.59km) Rehab	\$ 124,000			

	2014-2015	2015-2016	2016-2017	2017-2018
Fords Track (4.26km to 5.02km) Rehab				\$ 165,000
Fords Track (5.02km to 6.16km) Final Seal	\$ 29,500			
Fosters Road Access (0km to 0.4km) Rehab				\$ 56,000
Goonans Road (0km to 0.85km) Final seal				\$ 14,000
Goonans Road (0km to 0.85km) Rehab			\$ 119,000	
Jancourt Road (0.0km to 1.20km) Final Seal		\$ 30,000		
Jancourt Road (0.0km to 1.20km) Rehab	\$ 261,000			
Jancourt Road (2.72km to 4.07km) Final Seal	\$ 33,500			
Jancourt Road (5.05km to 5.76km) Final Seal		\$ 18,000		
Jancourt Road (5.05km to 5.76km) Rehab	\$ 155,000			
Kerrs Road (0.69km to 1.08km) Final Seal				\$ 6,500
Kerrs Road (0.69km to 1.08km) Rehab			\$ 55,000	
Kilnoorat Road (0km to 1.76km) Final Seal			\$ 28,500	
Kilnoorat Road (0km to 1.76km) Rehab		\$ 247,000		
Koallah Road (Heytesbury) (1.84km to 2.68km)		\$ 118,000		
Koallah Road (Heytesbury) (1.84km to 2.68km) Final Seal			\$ 13,500	
Latrobe Road (0km to 0.73km) Final Seal			\$ 12,000	
Latrobe Road (0km to 0.73km) Rehab		\$ 103,000		
Lower Darlington East Road (7.77km to 8.03km) Rehab				\$ 37,000
McIntyres Road (0.33km to 0.55km) Final Seal		\$ 3,500		
McIntyres Road (0.33km to 0.55km) Rehab	\$ 31,000			
Melrose Road (10.14km to 10.89km) Rehab				\$ 163,000
Milangil Estate Road (1.64km to 2.56km) Rehab				\$ 129,000
Mount Bute Road (1.09km to 2.02km)		\$ 131,000	\$ 15,000	
Old Port Campbell Road (0km to 1.32km) Final Seal	\$ 33,000			
Old Port Campbell Road (2.08km to 2.84km) Final Seal				\$ 19,000
Old Port Campbell Road (2.08km to 2.84km) Rehab			\$ 165,000	
Old Port Campbell Road (6.19km to 6.78km) Final Seal				\$ 15,000
Old Port Campbell Road (6.19km to 6.78km) Rehab			\$ 128,000	
Pomorneit Foxhow Road (3.24km to 3.73km) Final Seal		\$ 12,500		
Pomorneit Foxhow Road (13.06km to 13.84km) Rehab				\$ 110,000
Pomorneit Foxhow Road (8.73km to 10.15km) Final Seal	\$ 23,000			
Pomorneit-Foxhow Road (3.24km to 3.73km) Rehab	\$ 107,000			
Racecourse Road		\$ 135,000		
Racecourse Road (0km to 0.62km) Final Seal			\$ 15,500	
Roycrofts Road (5.3km to 6.28km) Final Seal		\$ 24,500		
Roycrofts Road (5.3km to 6.28km) Rehab	\$ 213,000			
Spring Dam Road (1.49km to 2.5km) Rehab				\$ 142,000
Terang Framlingham Road (3.14km to 4.45km) Final Seal			\$ 35,000	

	2014-2015	2015-2016	2016-2017	2017-2018
Terang Framlingham Road (3.14km to 4.45km) Widen & rehab		\$ 346,000		
Terang Framlingham Road (4.45km to 5.84km) Final Seal				\$ 34,000
Terang Framlingham Road (4.45km to 5.84km) Widen & rehab			\$ 341,000	
Timboon Curdievale Road (12.00km to 12.76km) Final Seal			\$ 20,000	
Timboon Curdievale Road (12.0km to 12.76km) Widen & Rehab		\$ 201,000		
Timboon Curdievale Road (14.65km to 15.40km) Widen & Rehab		\$ 198,000		
Timboon Curdievale Road (14.65km to 15.4km)			\$ 20,000	
Timboon Curdievale Road (9.5km to 10.24km) Rehab				\$ 196,000
Timboon Peterborough Road (9.73km to 11.34km) Final Seal		\$ 53,000		
Timboon Peterborough Road (9.73km to 11.34km) Rehab	\$ 425,000			
Timboon Peterborough Road (Ch.6.37km to 8.20km) Final Seal	\$ 60,000			
Timboon Terang Rd (9.18km to 9.93km) Final Seal				\$ 20,000
Timboon Terang Rd (9.18km to 9.93km) Rehab			\$ 174,000	
Timboon Terang Road (9.18km to 9.93km) Rehab			\$ 174,000	
Urches Road (6.26km to 7.26km) Final Seal				\$ 16,000
Urches Road (6.26km to 7.26km) Rehab			\$ 140,000	
Valley View Road (1.89km to 2.58km) Rehab				\$ 97,000
Vite Vite Rd (0.22km to 0.51km) Rehab			\$ 67,000	
Vite Vite Road (0.22km to 0.51km) Final Seal				\$ 8,000
Vite Vite Skipton Rd (7.80km to 8.700km) Widen & rehab			\$ 238,000	
Vite Vite Skipton Road (7.8km to 8.7km) Final Seal				\$ 24,000
Walsh Road (2.46km to 2.99km) Final Seal		\$ 8,500		
Walshs Road (2.46km to 2.99km) Rehab	\$ 80,000			
Williams Road (12.04km to 12.43km) Rehab				\$ 91,000
Williams Road (16.75km to 17.57km) Rehab				\$ 190,000
Williams Road (4.86km to 5.55km) Rehab				\$ 160,000
Wiridjil Road (0.6km to 1.2km & 1.8km to 2.82km) rehab			\$ 230,000	
Wiridjil Road (0km to 0.6km & 1.2km to 1.8km) Final Seal		\$ 19,500		
Wiridjil Road (0km to 0.6km & 1.2km to 1.8km) Rehab	\$ 168,000			
Wiridjil Road (0.6km to 1.2km & 1.8km to 2.82km) Final Seal				\$ 26,500
Safety Improvements				
Curdies River Rd. (South of Curdies River)	\$ 90,000			
Darlington Terang Rd. & Moloneys Rd. intersection			\$ 150,000	
N.Robilliards Rd & Boundary Rd intersection, Timboon Curdievale Rd,		\$ 115,000		
Signs and Linemarking Improvements				\$ 20,000
Signs and Linemarking Improvements	\$ 20,000	\$ 20,000	\$ 20,000	

	2014-2015	2015-2016	2016-2017	2017-2018
Street Light Improvements				
Other projects to be identified	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Simpson Township Street Light Improvements	\$ 20,000			
Urban and Rural Reseals				
Reseal Program	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
Thorntons Road East (0.55km to 1.18km) Final Seal	\$ 16,000			
Urban Street Construction				
(SCS) Dow Street North, Terang sealing of road	\$ 11,600			
(SCS) Neil Avenue Terang Cameron to S.W.W. Gate. 480m	\$ 45,250			
(SCS)Vowles Street Skipton (Scott St. to Johnson St.)	\$ 15,050			
Baynes Street, Pitt Street to Seymour Street, Terang - Final Seal				\$ 22,000
Baynes Street, Pitt Street to Seymour Street, Terang - Rehab and New Kerb			\$ 380,000	
Park Avenue Camperdown End of Seal to Park Rd. (0.57 1.64km) Final Seal	\$ 29,000			
Roads Total	\$ 6,158,400	\$ 5,903,500	\$ 5,826,000	\$ 5,752,000
Waste				
Corangamite Landfill - Litter Fence				\$ 9,000
Corangamite Landfill - Litter Fences	\$ 8,000	\$ 8,000	\$ 8,000	
Corangamite Landfill - Office Facility				\$ 30,000
Corangamite Landfill - Security Fencing	\$ 35,000			
Corangamite Landfill - Workshop Upgrade	\$ 120,000		\$ 30,000	
Derrinallum Tip Site - Reinstatement		\$ 30,000		
Simpson Tip Site - Reinstatement			\$ 50,000	
Waste Total	\$ 163,000	\$ 38,000	\$ 88,000	\$ 39,000
Grand Total	\$10,835,000	\$11,093,500	\$12,115,650	\$11,260,500

APPENDIX E KEY STRATEGIC ACTIVITIES

This section sets out the Key Strategic Activities to be undertaken during 2013/14 and performance targets and measures in relation to these.

STEWARDSHIP, GOVERNANCE, ADVOCACY AND COLLABORATION

Key Strategic Activity	Performance Measure	Performance
Improve Council's sound financial position using key sustainability indicators	Working capital ratio	100% - 150%
	Indebtedness	<40%
Council will maintain strong and effective relationships with Federal and State Governments, other councils and peak bodies to ensure the needs and expectations of our community are addressed	Community Satisfaction Survey rating for Council performance	> 60
Advocate on behalf of our communities	Community Satisfaction Survey rating for advocacy	> 60

POSITIONING FOR ECONOMIC GROWTH

Key Strategic Activity	Performance Measure	Performance
Improve planning to ensure our decision making reflects community values and provide for sustainable growth	Proportion of applications decided within statutory timeframe per annum	> 75%
	Community satisfaction with planning and building permits	> 55
Support the expansion of economic development	Community satisfaction with business and community development and tourism	>60

SUSTAINING OUR NATURAL ASSETS

Key Strategic Activity	Performance Measure	Performance
Foster environmentally sustainable behaviour in the community and our organisation	Percentage of material collected from kerbside that is recycled including green organics	> 50%
	Community satisfaction rating for waste management	> 65%

STRENGTHENING OUR COMMUNITIES

Key Strategic Activity	Performance Measure	Performance
Provide opportunities to improve and enhance the health and wellbeing of our community	2013-2017 Municipal Public Health and Wellbeing Plan	Council adoption of the plan
Recognise the importance of Art and Culture to the community	Festivals within Corangamite Shire	Conduct the Robbie Burns Festival 2013

APPENDIX E KEY STRATEGIC ACTIVITIES

INFRASTRUCTURE

Key Strategic Activity	Performance Measure	Performance
Sustainability and preservation of our assets	Maintain asset renewal gap ratio	> 100%
	Percentage of annual capital budget spent within the year	> 85%
Continue to promote and implement a safe local road network	Community satisfaction rating for the condition of local streets and footpaths	> 55

OUR ORGANISATION

Key Strategic Activity	Performance Measure	Performance
Deliver exceptional standards of Customer Service	Community satisfaction rating for Contact Customer Service	> 65
Support and develop our people	Staff turnover	< 10%

Appendix F

Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2013/14 year.

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
CORPORATE SERVICES				
CUSTOMER SERVICE				
PHOTOCOPYING				
Risk Management				
Freedom of Information request for access to document(s)	Depending on complexity of Specifications	25.10	25.70	2%
Supervision fee	per hour	20.00	20.00	0%
Freedom of Information request report cost	per A4 page	0.40	0.40	0%
Routine search for document	Hourly Rate	20.00	20.00	0%
GOVERNANCE				
PUBLIC RELATIONS				
ADVERTISING				
Warrnambool Standard advertising fee	per advertisement	240.00	252.00	5%
Western District advertising fee	per advertisement	137.00	144.00	5%
CUSTOMER SERVICE				
PHOTOCOPYING				
Tender Document Fee	Depending on complexity of Specifications and number of pages	Fee is set on a case by case basis.	Fee is set on a case by case basis.	
Land Information Certificates	each	20.00	20.00	0%
Photocopying				
Black & White	A4 Single sided	0.40	0.40	0%
Black & White	A3 Single sided	0.50	0.50	0%
Black & White	A4 Double sided	0.50	0.50	0%
Black & White	A3 Double sided	0.60	0.60	0%

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
Printing				
Plan Printing	A3 sheet	3.00	3.00	0%
Plan Printing	A1 & A2 sheet	6.00	6.00	0%
Plan Printing	A0	8.00	8.00	0%
Maps	A4	0.70	0.70	0%
FINANCIAL SERVICES				
BAD DEBTS				
Any account listed with Council's debt collectors	per debt listed	11.00	11.00	0%
COMMUNITY SERVICES				
ADMINISTRATION FEE – DISABLED PARKING PERMIT				
Assessed - Fees				
Each	per permit	8.40	8.70	4%
PLANNED ACTIVITY GROUP				
Assessed -Planned Activity Group				
Per client	per day	9.00	9.35	4%
COMMUNITY TRANSPORT				
COMMUNITY SERVICES				
AGED CARE				
Transport - Community				
To Geelong/Ballarat - from Terang	Per trip	52.00	54.00	4%
Around Town	Per trip	5.60	5.80	4%
To other local towns	Per trip	17.50	18.20	4%
To Warrnambool - from Terang	Per trip	17.50	18.20	4%
To Geelong/Ballarat - from Camperdown	Per trip	48.00	49.80	4%
Lismore to Derrinallum/Derrinallum to Lismore	Per trip	11.50	12.00	4%
To Geelong/Ballarat - from Lismore/Derrinallum	Per trip	41.00	42.60	4%
To Melbourne/Portland - from Camperdown / Lismore / Derrinallum	Per trip	72.00	74.80	4%
To Melbourne/Portland To Melbourne from Terang	Per trip	80.00	83.00	4%
To Warrnambool - from Lismore/Derrinallum	Per trip	41.00	42.60	4%
To Warrnambool - from Camperdown	Per trip	24.00	25.00	4%

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
HOME CARE				
COMMUNITY SERVICES				
AGED CARE				
Assessed Domestic Assistance				
Low Fee -individual <\$34,232; family (1 child);couple < \$55,692	per hour	5.40	5.60	4%
Medium Fee -individual >\$34,232 and <\$73,334 ;family (2 or more children) Couple >\$55,692 and <\$103,240	per hour	13.50	14.00	4%
High Fee -individual >\$73,334; couple >\$98,036	per hour	29.30	30.60	4%
PERSONAL CARE				
COMMUNITY SERVICES				
AGED CARE				
Assessed Personal Care				
Low Fee -individual <\$34,232; family (1 child);couple < \$55,692	per hour	4.10	4.25	4%
Medium Fee -individual >\$34,232 and <\$73,334 ;family (2 or more children) Couple >\$55,692 and <\$103,240	per hour	8.10	8.40	4%
High Fee -individual >\$73,334; couple >\$98,036	per hour	33.50	34.80	4%
PROPERTY MAINTENANCE				
COMMUNITY SERVICES				
AGED CARE				
Assessed -Property Maintenance				
Low Fee -individual <\$34,232; family (1 child);couple < \$55,692 plus cost of materials	per hour	10.80	11.20	4%
Medium Fee -individual >\$34,232 and <\$73,334 ;family (2 or more children) Couple >\$55,692 and <\$103,240 plus cost of materials	per hour	16.20	16.80	4%
High Fee -individual >\$73,334; couple >\$98,036plus cost of materials	per hour	42.70	44.30	4%
RESPITE				
COMMUNITY SERVICES				
AGED CARE				
Assessed Respite Care				
Low Fee -individual <\$34,232; family (1 child);couple < \$55,692	per hour	2.70	2.80	4%
Medium Fee -individual >\$34,232 and <\$73,334 ;family (2 or more children) Couple >\$55,692 and <\$103,240	per hour	4.10	4.20	2%
Group program -monthly program only		8.00	8.30	4%
High Fee -individual >\$73,334; couple >\$98,036	per hour	30.30	31.40	4%

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
MEALS ON WHEELS				
COMMUNITY SERVICES				
AGED CARE				
Assessed - Meals on Wheels From September 2008				
Juice/Fruit	Per serve	0.65	0.67	3%
Sweet	Per serve	1.20	1.25	4%
Main Course	Per serve	5.50	5.70	4%
Soup	Per serve	0.65	0.67	3%
Full Meal	Per meal	8.00	8.29	4%
PRIVATE AGENCIES				
COMMUNITY SERVICES				
AGED CARE				
Domestic Assistance -core hours	per hour	40.80	40.80	0%
Domestic Assistance -out of core hours	per hour	46.20	46.20	0%
Domestic Assistance -weekends & public holidays	per hour	62.15	62.15	0%
Personal Care-core hours	per hour	41.35	41.35	0%
Personal Care- out of core hours	per hour	50.75	50.75	0%
Personal Care-weekends & public holidays	per hour	65.35	65.35	0%
Respite Care -core hours	per hour	41.35	41.35	0%
Respite Care -out of core hours	per hour	50.75	50.75	0%
Respite Care -weekends & public holidays	per hour	65.35	65.35	0%
Overnight /8 hour care (non active)	8 hours	151.20	151.20	0%
24 hour care	24 hours	275.25	275.25	0%
Property Maintenance Camperdown only	per hour	51.30	66.00	29%
Property Maintenance -all other areas	per hour	51.30	51.30	0%
Planned Activity Group	per session	8.60	9.35	9%
Meals	per meal	12.15	12.15	0%
Travel over 10 kms	per km	1.25	1.25	0%

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
FAMILY DAY CARE				
COMMUNITY SERVICES				
CHILD CARE				
Assessed - Family Day Care /In Venue				
Administration Levy	Per hour	0.73	0.76	4%
IN-HOME				
COMMUNITY SERVICES				
CHILD CARE				
Assessed - In-Home Care				
Administration Levy	Per hour	0.73	0.76	4%
MOBILE CHILD CARE				
COMMUNITY SERVICES				
CHILD CARE				
Assessed - Mobile Child Care				
5 hour session (first child)	1st child	19.00	19.75	4%
5 hour session (first child) Health Care Card	1st child	15.00	15.60	4%
5 hour session (subsequent children)	per child	13.50	14.00	4%
5 hour session (subsequent children) Health Care Card	per child	8.00	8.30	4%
PRE-SCHOOLS				
COMMUNITY SERVICES				
EDUCATION				
Pre-school - Fees				
Calendar Year (2013) per term	per child	157.00	185.00	18%
Calendar Year (2014) per term	per child	185.00	192.00	4%
Three Year old Kindergarten (2013) per term-combined group only			85.00	
Three Year Old Kindergarten (2014) per term-combined group only			88.00	

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
SENIOR CITIZENS CENTRES – COBDEN & TIMBOON				
COMMUNITY SERVICES				
AGED CARE				
Senior Citizen Centre - Activity Community Activities – Dining Room				
Commercial Hirers & Government Depts.	Per hour (max. 3 hours)	52.50	55.00	5%
Single Bookings	per hour	26.50	28.00	6%
Regular Users (per year)	monthly users	See Property Officer to organise an agreement	See Property Officer to organise an agreement	
Regular Users (per year)	weekly users	See Property Officer to organise an agreement	See Property Officer to organise an agreement	
Senior Citizen Centre - Facility Whole Facility				
Hourly rate	per hour	52.50	55.00	5%
ENVIRONMENTAL HEALTH				
IMMUNISATION				
Disease control - Immunisations Vaccines All vaccines given within the DHS state vaccination program guidelines are free to those persons. Anyone outside the guidelines pays the fees that are listed.				
Hepatitis A & B Vaccine (Adult)	Dose	87.00	91.00	5%
Hepatitis A & B Vaccine (Paediatric)	Dose	57.00	60.00	5%
Hepatitis B Vaccine (Adult)	Dose	19.00	20.00	5%
Hepatitis B Vaccine (Paediatric)	Dose	27.00	28.50	6%
Influenza Vaccine	Dose	8.90	9.40	6%
Chicken Pox Vaccine	Dose	66.25	69.50	5%
Meningococcal C Vaccine	Dose	71.50	75.00	5%
Pneumococcal – Pneumovax	Dose	47.50	50.00	5%
Gardasil (3 dose course required)	Schedule of 3 Doses	159.00	167.00	5%
Boostrix	Dose	46.00	48.50	5%
Adult Diphtheria and Tetanus Vaccine	Dose	35.40	37.00	5%

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
REGISTRATIONS				
Other - Other Health				
Transfer of Registration	per application 50% discount on full registration	0.50	0.50	0%
Registered Premises (eG: Hairdressers, Skin Penetration, etc.)	per application	115.00	121.00	5%
Solicitors or Purchasers (Request or Purchase)	per application	150.00	157.00	5%
Other - Other Health Registered Premises				
Class 1 - High	per application	242.00	255.00	5%
Class 2 - Medium	per application	215.00	226.00	5%
Class 3 - Low	per application	115.00	121.00	5%
Class 4 - No Fee	per application			
Water Transport Vehicles	per application		121.00	
Prescribed premises - Prescribed accommodation Prescribed Accommodation Caravan Parks – In accordance with Statutory Fee				
Number of Sites 0-25 = 17 Fee Units 26-50 = 34 Fee Units 51-75 = 51 Units 76-100= 68 Fee Units 101-125= 103 Fee Units	Fee Units are based on monetary Units Act	1.00	1.00	0%
B & B's, Self Contained, Camps, Hotels & Motels	per application	170.00	179.00	5%
SEPTIC TANKS				
Permit to Alter - Fees Septic Tanks				
Alterations to System	per application	175.00	210.00	20%
Permit to Install - Fees Septic Tanks				
Septic Tank Applications – Including 2 site inspections	per application	400.00	420.00	5%
RANGER SERVICES				
ANIMAL CONTROL				
Permits - Permits Local Laws No.1 and No. 2				
Permits Local Laws No.1 and No. 2	per application	76.00	80.00	5%

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
Droving of Livestock- Local Law No.2				
Application Fee - Non refundable		76.00	80.00	5%
Bond		1,000.00	1,000.00	0%
Daily Fee-cattle per head		0.18	0.19	6%
Daily Fee-sheep per head		0.06	0.06	5%
Daily Fee-other livestock per head		0.06	0.06	5%
Road Leasing Agreement (Policy)	per application	145.00	152.00	5%
Pound fees - Fines Impounding Fees - All other animals, including Poultry and Birds (but not dogs or cats)				
For every head	Sustenance per head per day	3.50	3.70	6%
For every head	per head impound	13.20	13.80	5%
Pound Fees - Fines Impounding Fees - Cats				
Daily Rate	per animal	9.00	9.50	6%
Release Fee	per animal	52.00	54.50	5%
Pound Fees - Fines Impounding Fees - Dogs				
Daily Rate	per animal	9.00	9.50	6%
Release Fee	per animal	76.00	80.00	5%
Pound Fees - Fines Impounding Fees - Cattle				
For every head of cattle	Sustenance per head per day	13.20	13.80	5%
For every head of cattle	For each extra	13.20	13.80	5%
For every head of cattle	For first	76.00	80.00	5%
Pound Fees - Fines Impounding Fees - Goats and Pigs				
For every head	Sustenance per head per day	8.00	8.50	6%
For every head	For each extra	13.80	14.50	5%
For every head	For first	41.00	43.00	5%

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
Pound Fees - Fines Impounding Fees - Horses				
For every head	Sustenance per head per day	13.20	13.80	5%
For every head	For each extra	13.20	13.80	5%
For every head	For first	76.00	80.00	5%
Pound Fees - Fines Impounding Fees - Sheep				
For every head of sheep	Sustenance per head per day	5.25	5.50	5%
For every head of sheep	For each extra	4.90	5.50	12%
For every head of sheep	For first	26.00	27.50	6%
Pound Fees - Transport costs Other Ranger Services				
Transport – total transport costs incurred	per circumstance	1.00	1.00	0%
Registrations - Dog Fees				
Full Registration Includes \$3.50 Govt. levy	per animal	75.00	80.00	7%
Reduced fee Includes \$3.50 Govt. levy	per animal	25.00	26.50	6%
Pensioners (not applicable to Menacing, Dangerous and Restricted breed)	per animal 50% Discount on registration	0.50	0.50	0%
Menacing, Dangerous and Restricted Breeds Includes \$3.50 Govt. levy	per animal		80.00	
Registrations - Cat Fees				
Full Registration Includes \$2.00 Govt. levy	per animal	37.50	40.00	7%
Reduced fee Includes \$2.00 Govt. levy	per animal	12.50	13.00	4%
Pensioners	per animal 50% Discount on registration	0.50	0.50	0%
Registrations - Registration Fees Registration				
Animal business Includes \$10.00 Govt. levy	per site	87.00	91.00	5%
Registrations Other - Dog and Cat Other Equipment Hire				
Animal Trap hire	per week	9.00	9.50	6%

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
Local Laws				
Infringement Notices Offences and Codes - Control of Livestock Violations Other Ranger Services				
Charged at hourly rate applicable for Ranger, Vehicle, Transport	per hour full cost recovery	1.00	1.00	0%
Permits - Inspections Local Law				
Inspections (Was inspections and reinstatements)	per 1/4 hour at full cost recovery	1.00	1.00	0%
Permit fee plus all inspection and reinstatement costs where applicable	per application	75.00	80.00	7%
Reinstatements	per opening at full cost recovery	1.00	1.00	
Permits - Inspections Other Ranger Services				
Ranger Services to VicRoads	per hour per ranger-full cost recovery	1.00	1.00	
Vehicle Charge – charged at rate as costed out against the unit	per hour- full cost recovery	1.00	1.00	
SALEYARDS				
FACILITY FEES				
SALEYARDS				
Animal sales - Camperdown Agents/Auctioneers Fees Per Sale – Including Store and Special Sales				
Sundry	per Sale	76.86	80.70	5%
Permit to Operate - New Agents	per application	75.23	79.00	5%
Animal sales - Camperdown Agents/Auctioneers Throughput Fees including store & special sales				
Bulls	per head	1.84	1.93	5%
Bobby Calves	per head	0.26	0.27	4%
Other Cattle	per head	1.10	1.15	5%
Animal Sales - Camperdown Vendor – Weighing Fees (on sale day)				
Bulls	per head	8.08	8.48	5%
Other Cattle	per head	4.35	4.57	5%
Vendor Private Weigh/head - on non sale day				
Private weighing of cattle	per head	2.62	2.75	5%

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
Animal Sales - Camperdown Vendor - Yard Fees				
Bulls	per head	13.28	13.94	5%
Bobby Calves	per head	3.60	3.78	5%
Other Cattle	per head	8.45	8.87	5%
Animal drop off fees - Transport Operator				
All cattle dropped off on-site	per head per 24 hour period	2.10	2.20	5%
Ear Tags				
Replacement ear tags	per tag	15.00	15.00	0%
Facility Use - Camperdown Saleyard Facility Hire				
Truck Wash	per minute	0.95	1.00	5%
Canteen Rent	per week	140.00	147.00	5%
Agents Office Rent	per week	37.06	38.91	5%
WORKS				
PRIVATE WORKS				
External works and projects				
Works - External Groups Corporate Overheads to be Added to Direct Charges				
Direct cost and overhead recovery plus margin	% of cost	140% of cost	140% of cost	
SUSTAINABILITY AND ENVIRONMENT				
BUILDING AND PLANNING FEES				
BUILDING FEES				
Building Applications and Building Permits on Domestic Works - Fees				
Construction/Alteration/Demolition Permits				
Building Services				
(a) Application for Report and Consent (Reg 312)	per application	232.93	232.93	0%
(b) Any documents lodged under Section 30 of the Building Act	per application	34.85	34.85	0%

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
Building Applications and Building Permits on Domestic Works - Fees Construction/Alteration/Demolition Permits Class 1 And 10 Value of Work	The fee includes: (a) the statutory inspections (footings, frame and final) (b) the processing of the application in accordance with Division 3 Part 3 of the Building Act 1993			
0-\$5,000		181.50	191.00	5%
5,001-10,000		460.00	485.00	5%
10,001-25,000		580.00	610.00	5%
25,001-50,000		700.00	735.00	5%
50,001-100,000		1,000.00	1,050.00	5%
100,001-200,000		2,000.00	2,100.00	5%
200,001 +		\$1,000 per \$100,000 thereafter or part thereof	\$1050 per \$100,000 thereafter or part thereof	
Building Applications and Building Permits on Domestic Works - Fees Construction/Alteration/Demolition Permits Class 2 To 9 Value of Work	The fee includes: (a) the statutory inspections (footings, frame and final) (b) the processing of the application in accordance with Division 3 Part 3 of the Building Act 1993			
0-\$5,000		181.50	191.00	5%
5,001-10,000		550.00	578.00	5%
10,001-25,000		700.00	735.00	5%
25,001-50,000		1,040.00	1,092.00	5%
50,001-100,000		1,600.00	1,680.00	5%
100,001-200,000		2,400.00	2,520.00	5%
200,001-500,000		\$1,100 per \$100,000 thereafter or part thereof	\$1155 per \$100,000 thereafter or part thereof	
500,000+ by quotation		By quote	By quote	

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
Building Applications and Building Permits on Domestic Works - Fees Construction/Alteration/Demolition Permits Sundry Permits				
(a) Request for information and printing costs regarding previous building permits	per application plus printing costs see photocopying function	Minimum of \$75.00, maximum of \$150.00 plus printing costs	Minimum of \$78.00, maximum of \$158.00 plus printing costs	
(b) For each inspection additional statutory inspections (Depending on travel distance)	per inspection up to 10km from Camperdown and \$1 p/km thereafter	200.00	210.00	5%
(d) Agreement to build over an easement	per application	58.17	58.17	0%
Essential Services Inspections	per request	\$120 per hour + GST and additional \$1 p/km	\$126 per hour + GST and additional \$1 p/km	
Inspection fees for Private Building Surveyors	per inspection plus travel	242.00	255.00	5%
Extension of Time Request	per request	181.50	190.00	5%
Application to Amend Plans	per application	Min of \$110 + GST and \$120 per hour thereafter	Minimum of \$115 + GST and 126 per hour thereafter	
Title Search	per application	45.00	45.00	0%
Legal Point of Discharge Advice (Reg 610)	per application	58.17	58.17	0%
Building Information Certificate (Reg 326)	per application	46.45	46.45	0%
Property Information Certificate	per application	46.45	49.00	5%

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
POPE permits	per application	\$770 + GST plus \$120 p/h +GST for overtime and additional costs based on \$120 p/h +GST if event is complex	\$810 + GST plus \$120 p/h +GST for overtime and additional costs based on \$126 p/h +GST if event is complex	
Temporary Structures Permit	per application	Min \$350 +GST	Min \$367.50 +GST	
Notice/Orders (No cooperation only)		Minimum of \$165+GST plus \$120 p/h +GST if required	Minimum of \$173+GST plus \$126 p/h +GST if required	
STATE GOVERNMENT LEVY				
BUILDING AND PLANNING FEES				
BUILDING FEES				
Building Applications and Building Permits on Domestic Works - Fees		Notice is hereby given in accordance with Section 201 of the Building Act 1993, that a building permit levy is required to be paid to the Building Administration Fund (to be collected by the relevant building surveyor) prior to the issue of the building permit. The basis for the calculation of the building permit levy is 0.128 cents in every dollar of the cost of the building work for which the permit is sought.		
Construction/Alteration/Demolition Permits				
State Government Levy				
PLANNING FEES - SET BY STATE LEGISLATION				
BUILDING AND PLANNING FEES				
PLANNING FEES				
Amendments to Planning Schemes - Fees				
Planning Scheme Amendments				
Giving notice of approval of an amendment	per application	798.00	798.00	0%
Adopting an amendment	per application	524.00	524.00	0%
Considering submissions	per application	798.00	798.00	0%
Consideration of a Planning Scheme Amendment	per application	798.00	798.00	0%

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
General Fees - Changes On Original Permit				
Change Conditions that apply to Permit	per application	502.00	502.00	0%
In any other way not described above	per application	502.00	502.00	0%
Change Statement of what Permit allows	per application	502.00	502.00	0%
Discretionary Planning Fees				
Plan Search and copies (houses and buildings)	per application plus copy costs	105.00	110.00	5%
Extension of Time Request - First request	Per application	105.00	110.00	5%
Extension of Time Request - Second request	Per application	173.00	181.00	5%
Extension of Time Request - Any subsequent request	Per application	231.00	242.00	5%
Secondary consent application	Per application	105.00	110.00	5%
Written information requests	per request	52.50	55.00	5%
Notification signage	per sign	42.00	44.00	5%
General - Fees Type Of Amendment				
After Notice has been given on all Permit Applications (except those under development cost of \$250,000)	per application	102.00	102.00	0%
Planning Permit Planning and Environment Fees Regulations Act 2000 Sec 2. As Authorised Under Sec 47 96A and 203 of the Planning and Environment Act 1989 - Application Fees Planning Permit Applications Development (Other)				
\$0 - \$10,000	per application	102.00	102.00	0%
\$10,000 to 250,000	per application	604.00	604.00	0%
\$250,001 - 500,000	per application	707.00	707.00	0%
\$500,001 - \$1,000,000	per application	815.00	815.00	0%
\$1,000,001 - \$7,000,000	per application	1,153.00	1,153.00	0%
\$7,000,001 - \$10,000,000	per application	4,837.00	4,837.00	0%
\$10,000,001 - \$50,000,000	per application	8,064.00	8,064.00	0%
\$50,000,001 +	per application	16,130.00	16,130.00	0%

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
Subdivide existing building	per application	386.00	386.00	0%
Subdivide land into two lots	per application	386.00	386.00	0%
Realignment or consolidation	per application	386.00	386.00	0%
Subdivide land into three or more Lots	per application	781.00	781.00	0%
Remove restriction	per application	249.00	249.00	0%
Planning Certificates – Urgent	per application	31.50	31.50	0%
Amending Fees Planning and Environment Fees Regulations Act 2000 Sec 2. As Authorised Under Sec 47 96A and 203 of the Planning and Environment Act 1989 - Application fees Planning Permit Applications Development (Other)				
\$0 - \$10,000	per application	102.00	102.00	0%
\$10,001 - \$250,000	per application	604.00	604.00	0%
\$250,001 - 500,000	per application	707.00	707.00	0%
\$500,001 - \$1,000,000	per application	815.00	815.00	0%
\$1,000,001 - \$7,000,000	per application	815.00	815.00	0%
\$7,000,001 - \$10,000,000	per application	815.00	815.00	0%
\$10,000,001 - \$50,000,000	per application	815.00	815.00	0%
\$50,000,001 +	per application	815.00	815.00	0%
Subdivide existing building	per application	386.00	386.00	0%
Subdivide land into two lots	per application	386.00	386.00	0%
Realignment or consolidation	per application	386.00	386.00	0%
Subdivide land into three or more Lots	per application	781.00	781.00	0%
Remove restriction	per application	249.00	249.00	0%
Create, vary or remove a restriction or a right of way	per application	541.00	541.00	0%
Planning Certificates	per application	18.20	18.20	0%
Create, vary or remove an easement other than a right of way	per application	404.00	404.00	0%

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
Planning Permit Application Fees - Fees				
Planning Permit Applications				
Use and development single dwelling and ancillary buildings. Value of development \$10,001 - \$100,000	per application	239.00	239.00	0%
Use and development single dwelling and ancillary buildings. Value of development \$100,001 plus	per application	490.00	490.00	0%
Use Only	per application	502.00	502.00	0%
Subdivision (Permit and Certification) Fees				
Regulations 2000 - Fees Subdivision (Permit & Certification Fees)				
Supervision of works	per application % of value of works	0.03	0.03	0%
Check engineering plans	per application % of value of works	0.01	0.01	0%
Engineering plan prepared by Council	per application % of value of works	0.04	0.04	0%
Other application to certify a plan under Subdivision Act 1988	per application	100.00	100.00	0%
Processing application to certify a plan under Subdivision Act 1988	additional cost per lot per subdivision	20.00	20.00	0%
Processing application to certify a plan under Subdivision Act 1988	Base fee per application per subdivision	100.00	100.00	0%
WASTE MANAGEMENT FEES				
TREATMENT				
Landfill - General Industrial Category				
Level Trailer/Ute	per trailer	16.80	18.30	9%
Heaped Trailer/Ute	per trailer/Ute	33.00	36.00	9%
Level Tandem Trailer	per trailer	27.40	29.80	9%
Heaped Tandem Trailer	per trailer	54.80	59.70	9%
Car boot/wheelie bin	per unit	9.60	10.60	10%
Compacted – per cubic meter	per cubic meter	75.53	82.31	9%
Uncompacted – per cubic meter	per cubic meter	41.75	45.50	9%
Large volume rate	per tonne	121.38	132.15	9%
Price per Tonnage	per tonne	126.92	138.36	9%

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
Landfill - General Municipal Category				
Heaped Tandem Trailer	per trailer	46.90	51.00	9%
Uncompacted	per cubic meter	35.67	38.81	9%
Level Tandem Trailer	per trailer	23.40	25.45	9%
Heaped Trailer/Ute	per trailer/Ute	28.30	30.80	9%
Level Trailer/Ute	per trailer	14.50	15.70	8%
Car boot/wheelie bin	per unit	8.80	9.60	9%
Large volume rate	per tonne	103.18	112.15	9%
Price per Tonnage overburden	per trailer	108.72	118.36	9%
Compacted	per cubic meter	64.58	70.28	9%
Landfill - Green Waste and Kitchen Organics				
Heaped Tandem Trailer	per trailer	41.20	44.70	8%
Uncompacted	per cubic meter	31.26	33.93	9%
Level Tandem Trailer	per trailer	20.60	22.40	9%
Heaped Trailer/Ute	per trailer/Ute	24.80	27.00	9%
Level Trailer/Ute	per trailer	12.70	13.80	9%
Car boot/wheelie bin	per unit	8.10	8.90	10%
Large volume rate	per tonne	89.98	97.55	8%
Price per Tonnage	per tonne	95.52	103.76	9%
Compacted	per cubic meter	56.64	61.50	9%
Contaminated Green Waste	per tonne	108.72	118.36	9%
Dead Animal Composting				
Dogs /Cats		7.00	7.40	6%
Yearling		17.00	17.90	5%
Heifer		29.00	30.50	5%
Cow/bulls and horses		65.00	68.30	5%
Steel and Co-mingled Recycling Municipal Category				
Steel		-	-	
Co-mingled Recycling		-	-	
Additional Resource Recovery Programs				
May include but not limited to Batteries, Tyres and concrete		Full cost recovery	Full cost recovery	

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
Mattresses				
Single Mattress	per unit		20.00	
Double Mattress	per unit		30.00	
Waste Oil Municipal Category				
Used motor oil		-	-	
E-Waste Recycling				
Small Items	per unit	3.70	3.80	3%
Medium Items	per unit	6.30	6.50	3%
Large	per unit	12.10	12.50	3%
Kerbside Collection Fee				
Skipton		174.00	-	
Remaining areas included in collection		246.00	259.00	5%
RECREATION AND FACILITIES				
HIRE OF COUNCIL BUILDINGS AND FACILITIES				
FACILITY FEES				
Airfields				
Cobden - Airfield				
Daily fee unlimited use	per day	50.00	50.00	0%
Annual Fee unlimited use	per year	200.00	220.00	10%
COMMUNITY HALL				
Managed by Council - Killara Centre				
Camperdown Community Centre - Killara Centre				
Commercial Hire (private functions, corporate or profit making entities)	per day	395.00	415.00	5%
Commercial Hire (private functions, corporate or profit making entities)	per hour	78.50	82.00	4%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	per day	210.00	220.00	5%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	per hour	42.00	44.00	5%
Regular Users	See Property Officer to organise an agreement	See Property Officer to organise an agreement	See Property Officer to organise an agreement	

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
Managed by Council - Killara Centre Camperdown Community Centre - McCabe Room/Playhouse				
Commercial Hire (private functions, corporate or profit making entities)	per day	262.50	275.00	5%
Commercial Hire (private functions, corporate or profit making entities)	per hour	52.50	55.00	5%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	per day	132.50	140.00	6%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	per hour	26.50	28.00	
Regular Users	See Property Officer to organise an agreement	See Property Officer to organise an agreement	See Property Officer to organise an agreement	
Public Halls Managed by Committee for Council - Cobden. Cobden Civic Hall (to be set at AGM)	2007/2008 fees not changed from 05/06	Fees set at AGM	Fees set at AGM	
Public Halls Managed by Committee for Council - Cobden Heytesbury Room			Fees set at AGM	
SPORTS STADIUMS				
Sports Stadiums Managed by Committee for Council - Timboon. Timboon Recreation Centre (to be set at AGM)		Fees set at Dec meeting for calendar year	Fees set at Dec meeting for calendar year	
Sports Stadiums Managed by Contractor for Council - Camperdown Sporting Stadium				
Camperdown College	per year	15,000.00	15,000.00	0%
All Sports - Senior Fee	per person per session	5.80	6.00	3%
All Sports - Junior Fee	per person per session	3.70	3.80	3%
Sports Stadiums Managed by Council - Cobden. Cobden Recreation Centre		Fees set at AGM	Fees set at AGM	

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
THEATRE				
Managed by Council - Fees Camperdown Community Centre - Theatre Royal				
Commercial Hire (private functions, corporate or profit making entities) - includes use of kitchen, tables and table cloths	full day	609.00	640.00	5%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	full day	330.00	350.00	6%
Set Up Theatre (optional)	per booking	70.00	75.00	7%
Managed by Council - Fees Camperdown Community Centre - Old Sports Stadium				
General Hire	per hour		40.00	
General Hire	full day		180.00	
Regular Users			See Property Officer to organise an agreement	
Managed by Council - Theatre Royal movie ticket prices				
Adult	per person	12.00	12.00	0%
Child (under 15 years of age)	per person	10.00	10.00	0%
TOURISM				
Heritage - Clock Tower				
Adult	per person	2.50	2.50	0%
Concession and Students	per person	1.50	1.50	0%
Child	per person	1.00	1.00	0%

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
RECREATION PROGRAMS				
FACILITY FEES				
CARAVAN PARK				
All Parks Caravan Park Van Storage				
On-site (per year)	per year	660.00	700.00	6%
On-site (per month)	per month	58.00	65.00	12%
On-site (per week)	per week	14.50	16.00	10%
Short Term - All Parks Caravan Park Weekly Price				
Cabins	2 people - weekly price	520.00	552.00	6%
Cabins	extra person - School Age & up weekly price	72.00	78.00	8%
Unpowered Site	2 people - weekly price	132.00	138.00	5%
Unpowered Site	extra person - School Age & up weekly price	48.50	54.00	11%
Powered Site	2 people - weekly price	162.00	174.00	7%
Powered Site	extra person - School Age & up weekly price	68.00	72.00	6%
Short Term - All Parks Caravan Park Note - Rules for Long Term Tenants Will Apply				
Cabins	2 people Daily Price	88.00	92.00	5%
Cabins	Linen Hire per bed Daily Price	12.50	13.00	4%
Cabins	School Age & Up Daily Price	12.50	13.00	4%
Unpowered Site	2 people Daily Price	22.00	23.00	5%
Unpowered Site	extra person - School Age & up Daily Price	8.50	9.00	6%

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
Powered Site	2 people Daily Price	27.50	29.00	5%
Powered Site	extra person - School Age & up Daily Price	11.50	12.00	4%
SWIMMING POOLS				
Swimming Pools Managed by Contractor for Council - All Pools Swimming Pools Day Admission				
School Swim (Non Members)	per person	1.90	2.00	5%
Day Hire	per person	164.00	172.00	5%
Child	per child	3.00	3.20	7%
Adult	per person	3.50	3.70	6%
Family (defined 2 adults and 2 children < 16)	per family (defined)	11.00	11.50	5%
Swimming Pools Managed by Contractor for Council - All Pools Swimming Pools Equipment Hire Marquee				
Council Organised Events - Small Shelter, Camperdown Apex	Per unit per day	N/A	N/A	
Commercial Hirers	per day	N/A	N/A	
Not for Profit Community Groups	per day	N/A	N/A	
Swimming Pools Managed by Contractor for Council - All Pools Swimming Pools Season's Tickets				
Child	per person per season	59.00	62.00	5%
Adult	per person per season	70.00	73.00	4%
Family (defined 2 adults and children < 16)	per family (defined)	100.00	105.00	5%
RECREATION PROGRAMS				
ACTIVITIES				
Activity Program - Primary School Holiday Program				
Trips Base fee	(per child)	25.00	25.00	0%
Centre based activities	(per child)	10.00	-	-100%
Activity entry fee	(per child)	Dependant on activity	Dependant on activity	
Activity Program - Teenage School Holiday Program				
Trips Base fee	per child	37.00	37.00	0%
Activity entry fee	per child	Dependant on activity	Dependant on activity	

Description	Unit	2012/2013 Fees	2013/2014 Fees	Change from 2012/2013
Get Fit Activities - Ed Gym Commercial Hirers				
1 child	per session	5.00	5.00	0%
2 children	per session	8.00	8.50	6%
3 children	per session	11.00	12.00	9%
Term Pass	per term	10% discount off total term payment	10% discount off total term payment	
ROAD / VEHICLE PERMITS				
Permits				
Road opening permit application	per application	76.00	80.00	5%
Urban vehicle crossing permit application	per application	76.00	80.00	5%
Rural vehicle crossing permit application	per application	76.00	80.00	5%

Appendix G

Strategic Resource Plan - 2013/14 to 2016/17

The Strategic Resource Plan has been developed as part of Council's ongoing financial planning. The plan assists Council in adopting a budget within a longer term framework.

The Strategic Resource Plan outlines resource commitments for the coming four years and includes our financial plans and the planned level of rate increases.

The key objective which underlines the development of the plan is financial sustainability in the medium to long term whilst still achieving Council's corporate objectives as specified in the Council Plan. Council will face a number of financial challenges during the life of the Council Plan. The challenges will place pressure on Council's capacity to maintain service levels and will require prudent management and fiscal discipline.

The key financial objectives that underpin the Strategic Resource Plan are:

- Maintain existing service levels;
- Continued reinvestment into infrastructure;
- Maintain a capital expenditure program to achieve asset renewal targets; and
- Maintain a working capital ratio of at least 125%.

The Strategic Resource Plan is updated annually that considers:

- Annual assessment of Council's financial position;
- Asset management in accordance with the STEP program and Asset Management Plans;
- A borrowing strategy that maintains debt management ratios within State Government prudential limits;
- A rating strategy that minimises annual rate increases; and
- A plan to use cash-backed reserves for future unfunded superannuation liability contributions and future landfill remedial works

The following information provides the link between the objectives of Council Plan and the principles and assumptions in the 2013-2014 Budget. The Budget has more details on the following information and should be read in conjunction with the SRP.

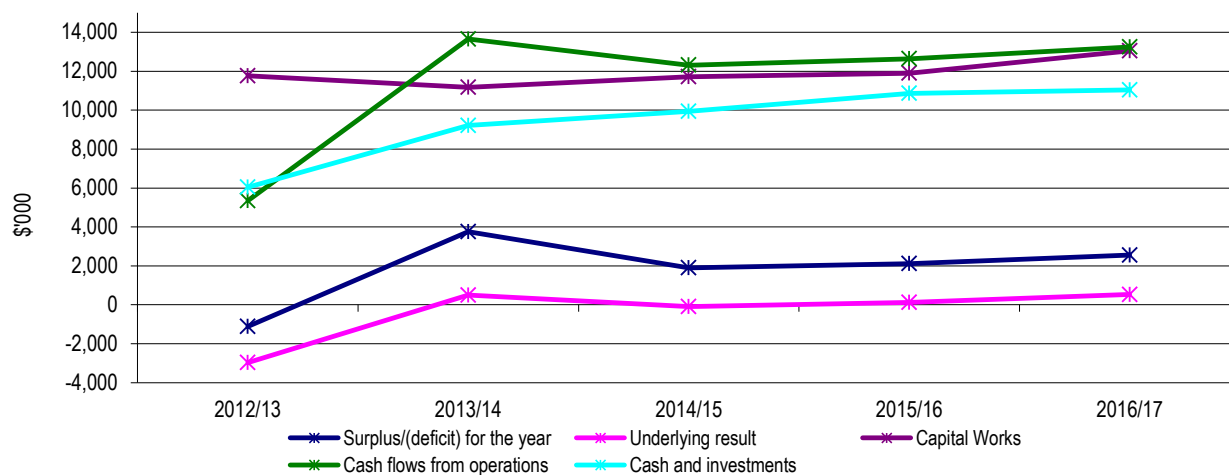
Financial Resources

The Strategic Resource Plan achieves a sustainable financial position for the Council. The plan generates an operating surplus, which shows that council can meet its day to day expenditure from recurrent income.

Cash and investments is forecast to increase over the four years however, increased pressure will be on the capital works program to ensure the infrastructure is maintained and renewed in line with current plans. Council will feel the pressure of trying to secure external funding to support its capital works program and ensure that fees and charges are levied appropriately.

The following table summarises the key financial results for the next four years as set out in the Plan for the years 2012-2013 to 2016-2017. The Standard Statements below provide detailed analysis of the financial resources to be used over the four year period.

	Forecast	Budget	Strategic Resource Plan			Trend
	Actual		Projections			
	2012/13	2013/14	2014/15	2015/16	2016/17	+/-
	\$'000	\$'000	\$'000	\$'000	\$'000	
Surplus/(deficit) for the year	-1,105	3,759	1,896	2,119	2,548	+
Underlying result	-2,963	504	-86	120	530	+
Cash and investments	6,047	9,208	9,941	10,859	11,031	+
Cash flows from operations	5,347	13,652	12,311	12,637	13,245	o
Capital works	11,769	11,176	11,711	11,898	13,048	+



The general influences affecting all operating revenue and expenditure include the following:

	2014/15	2015/16	2016/17	2017/18
	%	%	%	%
Consumer Price Index	2.5	2.5	2.5	2.5
Engineering Construction Index	3.2	3.2	3.2	3.2
Non-residential Building Index	3.5	3.5	3.5	3.5
Local Government Cost Index	3.9	4.0	4.0	4.0
Rate increases	5.0	5.0	5.0	5.0
Property growth	1.0	1.0	1.0	0.6
Wages growth	3.8	3.0	3.0	3.0
Government funding	2.0	2.5	2.8	3.0
Statutory fees	4.0	4.0	4.0	4.0
Investment return	5.0	5.0	4.5	4.5

Rating Strategy

General rate increases are forecast over the four years at an average of 5.0% excluding supplementary valuations and increases in waste management charge and municipal charge.

The existing rating strategy comprises three differential rates (general, farm and cultural & recreational). These rates are structured in accordance with the requirements of the Local Government Act and Cultural and Recreational Lands Act. The farm rate is set at 95% of the general rate and the rate concession for recreational land is set at 50% of the general rate. Council also levies a municipal charge and a kerbside collection charge.

Borrowing Strategy

Borrowings are forecast to increase in 2013-2014 with borrowings of \$1,500,000 to fund the prior year payment of the 2011 defined benefit fund shortfall resulting in an expected debt level \$4.467 million at 30 June 2014. Over the following years debt levels are forecast to reduce to \$2.982 million in 2016-2017.

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2012/13	2013/14	2014/15	2015/16	2016/17
	\$'000	\$'000	\$'000	\$'000	\$'000
New loans	800	1,500	1,000	1,000	0
Loan principal repaid	1,092	1,185	1,331	1,404	750
Loan interest	257	285	285	267	224
Loan Balance	4,152	4,467	4,136	3,732	2,982

Service Delivery Strategy

Services levels have been maintained throughout the four year period. An operating surplus is also maintained over the next four year period. Excluding the effects of non-operating items such as non-recurrent capital contributions, the underlying operating result are on average a modest annual surplus over the four year period. The underlying result is a measure of financial sustainability and is an important measure. The necessity to maintain an underlying operating surplus is critical to maintaining services.

Infrastructure Strategy

Capital expenditure in 2013-2014 will be \$11.176 million. Without the certainty of external grants, capital expenditure will remain steady over the 4 year period as Council continues to rely on working capital and borrowings to fund part of its capital works program.

Human Resources

The staff of Corangamite Shire are the key to delivering on the goals and objectives Council Plan. The Council's ability to deliver is determined by the ability of the people it employees. The following chart shows the Equivalent Full Time (EFT) staff Council employs to deliver services. The level of EFT is shown as is the associated costs for these staff and a plan of costs for the next four.

	Forecast	Budget 2013/14	Strategic Resource Plan		
	Actual 2012/13		Projections		
			2014/15	2015/16	2016/17
Employee costs (\$'000)	12,965	13,639	14,048	14,470	14,904
Employee numbers (EFT)	188	190	190	190	190

Key Financial Indicators

Indicator	Notes	Forecast	Budget 2013/14	Strategic Resource Plan			Trend +/-
		Actual 2012/13		Projections			
				2014/15	2015/16	2016/17	
Financial performance							
Underlying Result - VAGO (Adjusted net surplus/Total underlying revenue)	1	-8.4%	1.3%	-0.2%	0.3%	1.2%	0
Expenses/Assessment		\$4,030	\$4,128	\$4,286	\$4,451	\$4,605	+
Rate revenue/Underlying revenue	2	47.5%	45.7%	45.8%	46.1%	46.5%	+
Rate revenue/Assessment		\$1,768	\$1,913	\$1,957	\$2,059	\$2,166	+
Debt servicing/Total revenue		0.7%	0.7%	0.7%	0.6%	0.5%	-
Debt servicing & redemption/Rate rev		8.0%	8.1%	8.7%	8.5%	4.7%	-
Grants/Total revenue		28.8%	35.0%	35.0%	34.5%	34.1%	-
Fees & charges/Total revenue		13.5%	12.0%	12.5%	12.4%	12.3%	-
Financial position							
Indebtedness/Rate revenue	3	24.7%	24.6%	22.2%	19.1%	14.5%	-
Indebtedness/Realisable Assets		47.2%	35.9%	31.4%	26.3%	20.6%	-
Indebtedness - VAGO (Non current liabilities / Own-sourced revenue)		15.3%	15.3%	14.6%	14.8%	13.5%	-
Self Financing - VAGO (Net Op Cash flows / Underlying revenue)		15.1%	34.3%	30.3%	29.8%	29.9%	-
Underlying result/Total assets		-0.8%	0.1%	0.0%	0.0%	0.1%	o
Net realisable assets/Assessment		\$106	\$500	\$558	\$717	\$769	+
Liquidity - VAGO (Current assets/Current liabilities)	4	113.0%	161.7%	167.5%	192.7%	202.4%	+
Total liabilities/Assessment		\$1,352	\$1,423	\$1,405	\$1,387	\$1,334	-

Indicator	Notes	Forecast		Strategic Resource Plan			Trend +/-
		Actual 2012/13	Budget 2013/14	Projections			
				2014/15	2015/16	2016/17	
Capital expenditure (\$'000)							
Capital works		\$11,769	\$11,176	\$11,711	\$11,898	\$13,048	+
- Asset renewal		9,346	8,206	9,390	10,390	10,132	+
- New assets		816	1,440	786	743	2,190	+
- Asset expansion/upgrade		1,607	1,530	1,536	765	727	-
Cash op act/Net capital outlays	5	45.4%	122.2%	105.1%	106.2%	101.5%	-
Capital works/Rate revenue		70.1%	61.5%	63.0%	60.8%	63.4%	o
Capital Replacement - VAGO (Capital works / Total depreciation)		123.9%	114.6%	116.7%	115.4%	122.8%	+
Renewal Gap - VAGO (Asset renewal, expansion & upgrade/Total depreciation)	6	115.3%	99.9%	108.9%	108.2%	102.2%	o

Key to Forecast Trend:

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

Notes to indicators

1 Underlying result - Improvement in financial performance expected over the period although continued losses means reliance on Council's cash reserves or increased debt to maintain services.

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

3 Indebtedness/Rate revenue - Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt.

4 Current Assets/Current Liabilities – Working capital is forecast to increase significantly in 2013/14 year due to Council ensuring its cash reserves are back to a reasonable level. The trend in latter years is to increase the ratio to a low risk level.

5 Cash Op Act/Net Capital outlays - Trend indicates Council will rely on external funding and cash reserves to be able to service its capital works expenses and less from cash generated from operating activities.

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

Standard Statements

The Budgeted Standard Statements contained within Appendix A form part of the Strategic Resource Plan.

Glossary

Term	Definition
Act	Local Government Act 1989
Accounting Standards	Accounting standards are issued from time to time by the professional accounting bodies and are applicable to the preparation of general purpose financial reports. Standards issued by the Australian Accounting Standards Board (AASB) which are specifically relevant to local government include: AASB 1051 – Land Under Roads AASB 1052 – Disaggregated Disclosures
Activities and initiatives	Section 127 of the Act requires a budget to contain a description of the activities and initiatives to be funded by the budget, along with a statement as to how they will contribute to the achievement of the Council's strategic objectives as specified in the Council Plan. The activities of Council are those services which it undertakes to meet the needs of the community as reflected in the Council Plan. They tend to be ongoing in nature and have internal and external customers. Initiatives are tasks or actions that are once-off in nature and lead to improvements in services or service levels.
Annual budget	This document is framed within the Council's strategic resource plan and sets out the short term goals and objectives as part of the overall strategic planning framework.
Annual operating budget (Budgeted income statement)	The budgeted income statement shows the expected operating result in the forthcoming year with a distinction made between revenue received for operating purposes and revenue received for capital purposes.
Annual report	The annual report prepared by Council under section 131 of the Act.
Annual reporting requirements	Annual reporting requirements include the financial reporting requirements of the Act, Accounting Standards and other mandatory professional reporting requirements.
Asset Management Plans	An Asset Management Plan is the process by which current infrastructure and ongoing maintenance requirements can be identified, budgeted capital works implemented and future developments monitored. The key objective of an Asset Management Plan is to maintain or preserve Council's existing assets at desired condition levels. If sufficient funds are not allocated to asset preservation then Council's investment in those assets will reduce, along with the capacity to deliver services to the community.
Asset renewal	Expenditure on an existing asset, which returns the service potential or the life of the asset, up to, that which it had originally. It is periodically required expenditure, relatively large (material) in value compared with the value of the components of the asset being renewed. As it reinstates existing service potential, it has no impact on revenue, but may reduce future operating and maintenance expenditure if completed at the optimum time.
Asset upgrade	Expenditure which enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset beyond that which it had originally. Upgrade expenditure is discretionary and often does not result in additional revenue unless direct user charges apply. It will increase operating and maintenance expenditure in the future because of the increase in the asset base.
Asset expansion	Expenditure which extends an existing asset, at the same standard as is currently enjoyed by residents, to a new group of users. Expansion expenditure is discretionary which increases future operating and maintenance costs because it increases Council's asset base, but may be associated with additional revenue from the new user group.
Borrowing strategy	A borrowing strategy is the process by which the Council's current external funding requirements can be identified, existing funding arrangements managed and future requirements monitored.
Budgeted balance sheet (Budgeted balance sheet)	The budgeted balance sheet shows the expected net current asset, net non-current asset and net asset positions in the forthcoming year compared to the forecast actual in the current year.
Budgeted cash position (Budgeted cash flow statement)	The budgeted cash flow statement shows the expected net cash inflows and outflows in the forthcoming year in the form of reconciliation between opening and closing balances of total cash and investments for the year. Comparison is made to the current year's expected inflows and outflows. The budgeted cash flow statement should be prepared in accordance with the requirements of AASB 107 Statement of Cash Flows.
Budgeted income statement	The budgeted income statement shows the expected operating result in the forthcoming year compared to the forecast actual result in the current year. The budgeted income statement should be prepared in accordance with the requirements of AASB101 Presentation of Financial Statements.
Budget preparation requirement	Under the Act, a Council is required to prepare and adopt an annual budget by 31 August each year.
Capital contributions	Capital contributions include assets contributed by developers, government grants and contributions received for capital purposes and contributions from developers such as open space.
Capital expenditure	Capital expenditure is relatively large (material) expenditure that produces economic benefits expected to last for more than 12 months. A pre-determined 'threshold' may be used which indicates the level of expenditure deemed to be material in accordance with Council's policy. Capital expenditure includes renewal, expansion and upgrade. Where capital projects involve a combination of renewal, expansion and upgrade expenditures, the total project cost needs to be allocated accordingly.
Capital works budget (Budgeted capital works statement)	The capital works budget shows the expected internal and external funding for capital works program and the total proposed capital works program for the forthcoming year with a comparison with forecast actual for the current year.
Capital works program	Capital works projects that will be undertaken during the 2013/14 year.
Carry forward capital works	Carry forward capital works are those that that are incomplete in the current budget year due to unavoidable delays and will be completed in the following budget year.
Carry forward surpluses	Inappropriately recognised by many councils at the end of the current year as the critical starting point in the development of the budget for the following year.

Term	Definition
Council plan	This document sets out the medium term goals and objectives as part of the overall strategic planning framework and strategic resource plan and is prepared under section 125 of the Act.
Community satisfaction survey	A survey conducted on an annual basis by every Council.
Current year rate increase (Rating information)	A statement included in the budget quantifying the amount of the rate change for the forthcoming year and disclosing any significant factors influencing the rate change.
Differential rates	When a Council intends to declare a differential rate (eg business and residential), information prescribed by the Act under section 161 must be disclosed in the Council budget.
Discretionary reserves	Discretionary reserves are funds earmarked by Council for various purposes. Councils can by resolution change the purpose of these reserves.
EPA	Environment Protection Authority
Executive summary	Opening section of report designed to give the reader an overview and high level "snapshot" of the information provided in the report.
External funding sources (Analysis of capital budget)	External funding sources relate to capital grants or contributions, which will be received from parties external to the Council. It also includes the proceeds of assets sold to fund the capital works program.
External influences in the preparation of a budget	Matters arising from third party actions over which Council has little or no control eg change in legislation.
Financial sustainability	A key outcome of the strategic resource plan. Longer term planning is essential in ensuring that a Council remains financially sustainable in the long term.
Financing activities	Financing activities means those activities which relate to changing the size and composition of the financial structure of the entity, including equity, and borrowings not falling within the definition of cash.
Infrastructure	Physical assets of the entity or of another entity that contribute to meeting the public's need for access to major economic and social facilities and services.
Internal funding sources (Analysis of capital budget)	Internal sources relate to cash and investments held in reserves or which are uncommitted and cash that will be generated from the operations of Council during the budget year. The latter should equate to the cash inflows from operating activities less capital revenue.
Internal influences in the preparation of a budget	Matters arising from Council actions over which there is some element of control (eg approval of unbudgeted capital expenditure).
Investing activities	Investing activities means those activities which relate to acquisition and disposal of non-current assets, including property, plant and equipment and other productive assets, and investments not falling within the definition of cash.
Key assumptions	When preparing a budgeted balance sheet of financial position, key assumptions upon which the statement has been based should be disclosed in the budget to assist the reader when comparing movements in assets, liabilities and equity between budget years.
Key budget outcomes	The key activities and initiatives that will be achieved in line with the Council plan.
Key financial indicators	<p>A range of ratios and comparisons of critical financial data over a period of years allowing a reader to gain a better understanding of key measures, such as indebtedness and liquidity which are often undisclosed when financial information is presented in standard statement format.</p> <p>Operating expenses / Assessment This ratio measures the average operational spending (as drawn from the income statement) on a per assessment basis. It should be noted that for this ratio to be meaningful, operational expenditure should be adjusted to remove non-operational items such as granted assets from developers any budgeted revaluation income.</p> <p>Rate revenue/ Total revenue This ratio measures Council's reliance on rate revenue as its principal source of funding. Increasing trends in this ratio will highlight that growth in rate revenue is frequently higher than what is able to be achieved in Fees and Grant revenue.</p> <p>Rate revenue / Assessment This ratio provides an illustration of the average rates paid on a per assessment basis across the municipality. This measure does not differentiate between residential and commercial ratepayers and does not represent either an average residential or commercial rate.</p> <p>Debt servicing / Total revenue This ratio contrasts the amount of interest expense that Council is incurring on its interest bearing liabilities as a percentage of the total revenue base.</p> <p>Grants/ Total revenue This ratio provides an indication of the percentage of total revenue that is comprised of grant income. Falling percentages will indicate that grant revenue is not keeping pace with growth in total revenue and will most probably link to increasing reliance on rate revenue.</p>

Term	Definition
	<p>Fees and charges / Total revenue This ratio provides an indication of the percentage of total revenue that is comprised of fees and charges income. Falling percentages will indicate that fees and charges revenue is not keeping pace with growth in total revenue and will most probably link to increasing reliance on rate revenue.</p> <p>Indebtedness / Rate revenue This ratio measures the total amount of interest bearing liabilities compared to the annual rates levy.</p> <p>Underlying operating result / Total assets This ratio indicates the contribution the underlying operational position makes to the net asset base of Council. Deficit ratios will highlight the percentage of total assets that is being eroded on annual basis by the operational activities of Council. Surplus ratios will highlight the additional contribution that is made to net asset base.</p> <p>Total assets / Assessment This ratio expresses the total assets that Council holds on a per assessment basis.</p> <p>Current assets / Current liabilities Otherwise known as the working capital ratio, this indicator expresses Council's short-term ability to meet its liquidity requirements within the current financial year. Ratio's below or nearing 100% indicate that Council may not be able to meet short-term liabilities. An alternative measure is to reduce the long service leave that is shown as a current liability to that which is expected to be paid in the next twelve months rather than where there is an unconditional entitlement. This will have the effect of improving the working capital ratio and is considered to be a better indication of liquidity as it is unlikely that all employees will take their entitlement when it falls due.</p> <p>Total liabilities / Assessment This ratio expresses the sum total of current liabilities and non-current liabilities expressed on a per assessment basis.</p> <p>Capital outlays / Total cash outflows This ratio draws the amount of projected cash outflows from the cash flow statement to be expended on the acquisition of property, plant and equipment (inclusive of infrastructure expenditure) as a percentage of all cash outflows. Declining trends may indicate that Council is not or will not in the future be able to adequately fund asset renewal as required or deliver required new facilities.</p> <p>Capital outlays / Rate revenue This ratio represents the capital outlays as a percentage of rate revenue and therefore Council's relative ability to convert rate revenue into capital works. The outcomes in this ratio will be influenced by capital grants.</p> <p>Capital renewal expenditure / Total depreciation As distinct from other capital ratios, this indicator looks solely at capital renewal expenditure and excludes capital spending on new assets and expansion/upgrade. By contrasting this ratio against total depreciation, the outcome provides a broad level overview on whether Council is able to achieve a result in excess of 100%. This is a useful indicator but given depreciation may not always represent asset consumption on an annual basis care should be used in its interpretation.</p>
Key strategic activities	Section 127 of the Act requires the budget to separately identify the Key Strategic Activities (KSAs) to be undertaken during the financial year and performance targets and measures in relation to each KSAs. Section 132 of the Act states that the KSAs and performance targets and measures specified under Section 127 of the Act must be included in the Performance Statement in the Annual Report and be subject to audit. KSAs are those significant activities and/or initiatives which will directly contribute to the achievement of the Council Plan during the current year. KSA's can be major new initiatives over and above normal service delivery or a combination of activities and initiatives which have a major focus for the budget year and lead to significant outcomes for the organisation and community.
Legislative framework	The Act, Regulations and other laws and statutes which set a Council's governance and reporting requirements.
Local government asset investment guidelines	A publication, released in 2006 by the Department of Planning and Community Development (formerly the Department for Victorian Communities) that provides a framework for the development of a capital works programs.
Local Government (Finance and Reporting) Regulations 2004	The objective of these Regulations, made under section 243 of the local Government Act 1989 and which came into operation on 20 April 2004, is to prescribe for the purposes of the Local Government Act 1989: (a) The manner in which the standard statements and financial statements of a Council are to be prepared and their contents (b) The information to be included in a Council Plan, budget, revised budget and annual report (c) Other matters required to be prescribed under Parts 6 and 7 of the Act. New assets
New assets	New assets do not have any element of expansion or upgrade of existing assets. New capital expenditure may or may not result in additional revenue for Council and will result in an additional burden for future operation, maintenance and capital renewal.
Non-financial resources	Resources of a non-financial nature (such as human resources, information systems and processes, asset management systems) which are consumed by a Council in the achievement of its strategic resource plan goals
OH&S	Occupational Health and Safety
Operating activities	Operating activities means those activities that relate to the provision of goods and services.
Operating expenditure	Operating expenditure is defined as consumptions or losses of future economic benefits, in the form of reductions in assets or increases in liabilities; and that result in a decrease in equity during the reporting period.
Operating performance (Impact of current year on 2013/14 budget	This statement shows the expected operating result as compared to the budget result in the current year separating operating and capital components of revenue and expenditure.

Term	Definition
Operating revenue	Operating revenue is defined as inflows or other enhancements or savings in outflows of future economic benefits in the form of increases in assets or reductions in liabilities and that result in an increase in equity during the reporting period.
Performance statement	Required by section 132 of the Act, a performance statement must be included in the annual report of a Council and include: (a) The key strategic activities and performance measures specified in the budget under section 127 for that financial year (b) The actual results achieved for that financial year having regard to the performance targets and measures.
Rate structure (Rating information)	Site value (SV), capital improved value (CIV) or net annual value (NAV) are the main bases upon which rates will be levied. These should be detailed in the budget statement.
Rating strategy	A rating strategy is the process by which the Council's rate structure is established and how the total income generated through rates and charges is allocated across properties in the municipality. Decisions regarding the quantum of rate levels and increases from year to year are made as part of Council's long term financial planning processes and with consideration of Council's other sources of income and the planned expenditure on services and works to be undertaken for its community.
Regulations	Local Government (Finance and Reporting) Regulations 2004.
Restricted funds and discretionary reserves	Monies set aside for statutory and discretionary purposes.
Revised budget	Section 128 of the Act permits a Council to prepare a revised budget if circumstances arise which cause a material change in the budget and which affects the financial operations and position of the Council.
Road Management Act	The purpose of this Act which operates from 1 July 2004 is to reform the law relating to road management in Victoria and to make relating amendments to certain Acts, including the local Government Act 1989.
Service delivery (in strategic resource plan)	A key outcome of a strategic resource plan, service delivery must be linked with performance strategies in order to assess the adequacy of service delivery and the impact on long term budget preparation.
Specific Purpose Reserve	A cash backed reserve that sets aside funds for a specific purpose. Eg: Landfill restoration reserve is to provide remedial works at the landfill in future years.
Standard statements	Prepared under section(s) 126(2)(a), 127(2)(a) and / or 131(1)(b) of the Act, standard statements are required in the: -Strategic resource plan -Budget -Annual report While the same set of statements (detailed below) is required in each of these reports, they have different focuses due to the differing purposes of each report. The formats of these statements therefore need to reflect these different focuses being strategic, management and reporting, while remaining comparable. The standard statements are the: -Standard Income Statement -Standard Balance Sheet -Standard Cash Flow Statement -Standard Capital Works Statement
Statutory disclosures	Section 127 of the Act and the Regulations require certain information relating to projected results, borrowings, capital works and rates and taxes to be disclosed within the budget.
Statutory reserves	Statutory reserves are funds set aside for specified statutory purposes in accordance with various legislative requirements. These reserves are not available for other purposes.
Strategic planning framework	A "community owned" document or process which identifies the long term needs and aspirations of the Council, and the medium and short term goals and objectives which are framed within the long term plan.
Strategic resource plan (SRP)	The Act requires that a Council plan should include a strategic resource plan that includes financial and non-financial resources including human resources. The strategic resource plan outlines the resources required to achieve the Council plan. As a minimum a strategic resource plan must include in respect of at least the next four years: (a) Standard statements describing the required financial resources (b) Statements describing the required non-financial resources including human resources. Such planning is essential in ensuring that an organisation remains financially sustainable in the long term. The annual budget should be consistent with the first projected year of a strategic resource plan.
Sustainability index (Infrastructure strategy)	The sustainability index is a means of measuring a Council's performance in the area of infrastructure preservation. This is the proportion of the total asset value consumed compared to the amount spent in preserving the asset on an annual basis.
Three way budgeting methodology (Strategic resource plan)	The linking of the income statement, balance sheet and cash flow statement to produce forecast financial statements based on assumptions about future movements in key revenues, expenses, assets and liabilities.
Underlying result	The underlying result is a measure of financial sustainability of the Council which can be masked in the net surplus (deficit) by non-recurring or capital related items. It is equal to the net surplus (deficit) adjusted for capital grants, non-monetary contributions and other once-off adjustments. This definition differs from the underlying surplus as determined by the Victorian Auditor General in his report "Local Government: Results of the 2011-12 Audits" issued in November 2012 which includes capital contributions in the calculation. In this Guide, capital grants are excluded from the definition on the basis that they are recorded as income but are reflected in assets capitalised on Council's balance sheet and depreciated in later years.
Unrestricted cash and investments	Unrestricted cash and investments represents funds that are free of all specific Council commitments and are available to meet daily cash flow requirements and unexpected short term needs.
Valuations of Land Act 1960	The Valuations of Land Act 1960 requires a Council to revalue all rateable properties every two years.