



**CORANGAMITE  
SHIRE**

# **Budget 2015-2016 Corangamite Shire**

**Adopted 9 June 2015**

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## Introduction

Financial constraints, both internal and external, have again influenced the preparation of the 2015-2016 Budget. The Federal Government's freeze on the indexation of Financial Assistance Grants for all Local Government entities across Australia until 2017-2018, as well as the Victorian State Government's planned introduction of *A Fairer Rating System* from 2016-2017, puts pressure on Council to continue to fund initiatives for the benefit of the Corangamite community in 2015-2016 and into the future.

Rates will increase by 5% and has been kept in line with the level foreshadowed in Council's Strategic Resource Plan adopted in the previous year. Total kerbside collection charge income will increase 5.51% as a result of increased costs of providing the service including the additional EPA requirements on the landfill. The combined rates and charges increase is 5.04%. The increase in rates and charges will allow Council to maintain existing service levels, fund a number of new initiatives, continue to allocate funds to renew the Shire's infrastructure and assist in providing for a future defined benefit superannuation call and future landfill rehabilitation works.

The proposed budget includes a number of new initiatives:

- Contribution towards Beyond the Bell (\$15,000)
- New CBD façade improvement program fund (\$30,000)
- Community planning seed funding (\$70,000)
- Camperdown Botanic Gardens Conservation Management Plan (\$40,000)
- Contribution towards Mount Elephant Interpretive Centre (\$50,000)
- Corangamite Events Strategy (\$30,000)
- Environmental Health Mobile Inspection solution (\$25,000)
- Year two of additional drainage maintenance trial (\$100,000)
- Year two of bicycle strategy implementation (\$30,000)
- Contribution to Terang Harness Racing Club Silks Room upgrade (\$50,000)
- Timboon Recreation Reserve office and storage room (\$20,000)
- Stage one of Arborist Assessment and Pruning of Finlay Avenue of Elms Camperdown (\$50,000)
- Additional roadside weed control (\$40,000)
- Introduction of Online booking service at Port Campbell Visitor information centre (\$12,000)
- Extend Welcoming Chinese Visitor Program (\$10,000)
- Stage two of Planning Scheme review (\$40,000)

The total Capital Works program will be \$12.70 million, of which \$6.82 million will come from Council operations, \$4.51 million from external grants, \$39,000 from special charge schemes and \$758,000 from asset sales.

Highlights of the Capital Works program include:

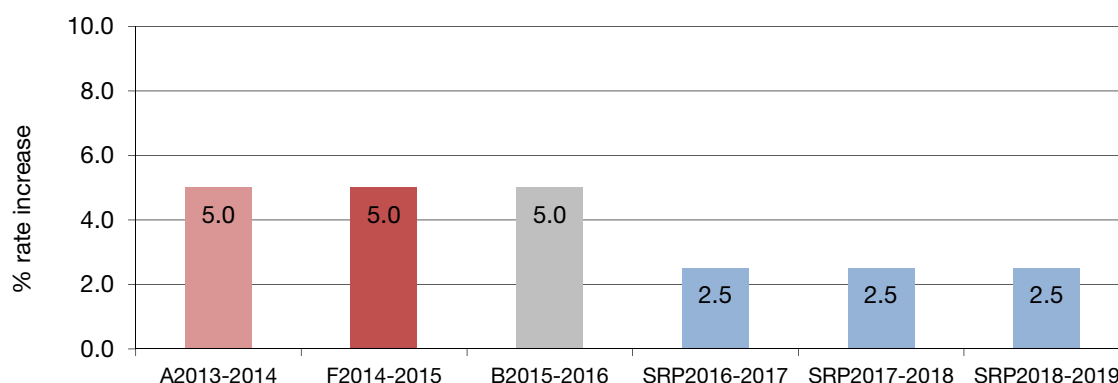
- Roads - \$6.17 million will be expended on road projects including local road resealing (\$1.97 million), local road rehabilitation projects (\$1.96 million), road resheeting (\$2.03 million) and kerb and channel renewal (\$172,000).
- Bridges - \$1.10 million will be spent on bridge works being stage one of Castle Carey Road bridge replacement.
- Drainage - \$0.88 million will be expended on major drainage work at Skipton.
- Parks, open space and streetscapes - \$0.62 million on parks, open space and streetscapes, including \$300,000 on the Timboon streetscape and \$290,000 on Port Campbell streetscape design and emergency works.
- Buildings - \$0.54 million on building improvement projects including Camperdown clock tower face renewal (\$110,000), replacement of the old section of roof on the Timboon Kindergarten (\$30,000), Lismore depot office renewal (\$35,000), Derrinallum public toilet renewal (\$40,000), Skipton Public toilet renewal (\$15,000), Cobden Library shelving (\$10,000).
- Plant - \$2.78 million on plant and equipment including ongoing cyclical replacement of the light fleet (\$0.8 million), plant and equipment renewal (\$1.98 million) of which \$900,000 will be spent on a new compactor for the landfill.
- Equipment - \$0.26 million on information technology equipment and software.

This budget has been developed through a rigorous process and is financially responsible. Council encourages all community members to read the budget document, in particular the projects and initiatives planned to be undertaken in 2015-2016.

## Chief Executive Officer's Summary

Council has prepared a Budget for the 2015-2016 financial year which seeks to balance the demand for services and infrastructure with the community's capacity to pay. Key budget information is provided below about the rate increase, operating result, services, cash and investments, capital works, financial position, financial sustainability and strategic objectives of the Council.

### 1. Rates

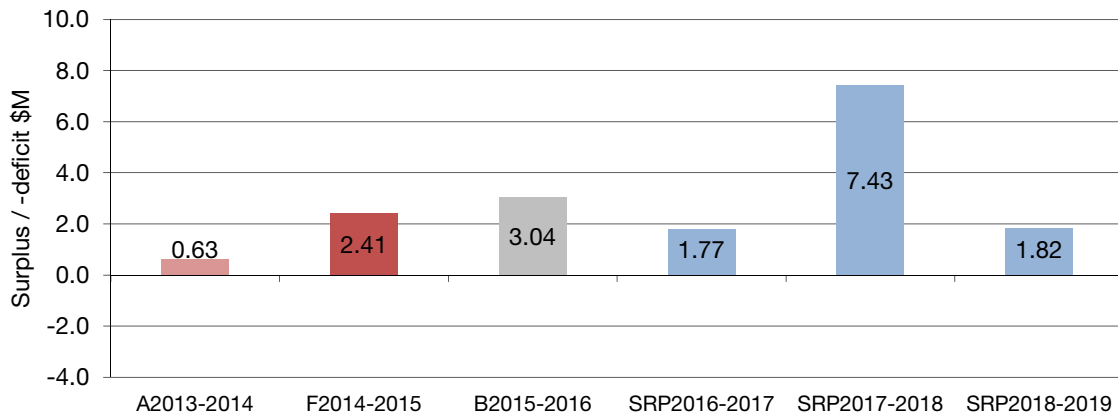


A = Actual F = Forecast B = Budget SRP = Strategic Resource Plan estimates

It is proposed that general rates increase by 5% for the 2015-2016 year, raising total rates of \$16.50 million. The 5% increase will go toward maintaining service levels and meeting the cost of a number of external influences affecting the operating budget. It will also go toward capital works to maintain asset renewal needs of the Shire. This rate increase is in line with the level foreshadowed in Council's Strategic Resource Plan adopted in the previous year. (The rate increase for the 2014-2015 year was 5.0%). The rate increase in the forward years has been dropped to a CPI estimate (based on preliminary industry wide assumptions) in anticipation of the introduction of "A fairer rating system" being introduced by the Victorian State Government in 2016-2017.

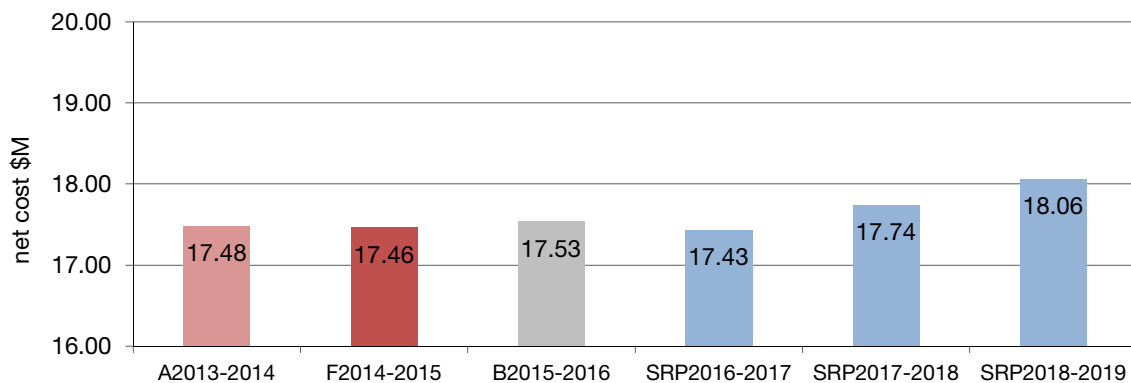
Depending on the level at which rates are capped Council may need to undertake a review of services that are provided to the community with the aim of reducing the level of rate payer subsidy for services undertaken by Local Government on behalf of the State and Federal Government.

## 2. Operating result



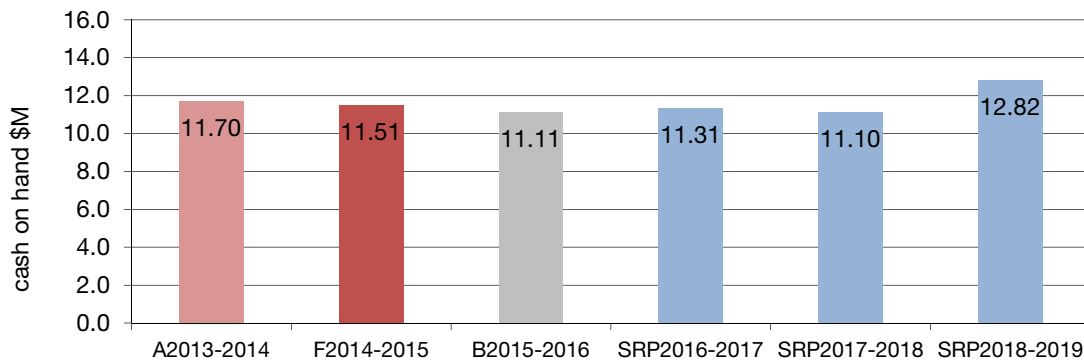
The expected operating result for the 2015-2016 year is a surplus of \$3.04 million, which is an increase of \$0.64 million over 2014-2015. The improved operating result is due mainly to a reduction in expenditure on non-recurrent operating projects in preparation of tighter financial pressures in future years due to planned introduction of rate “capping” in 2016-2017. The adjusted underlying result, which excludes items such as non-recurrent capital grants and non-cash contributions is a surplus of \$100,000, which is an increase of \$476,000 over 2014-2015 – refer to Section 7 of this summary for further information. (The forecast operating result for the 2014-2015 year is a surplus of \$2.41 million and forecast adjusted underlying result is a deficit of \$376,000).

## 3. Services



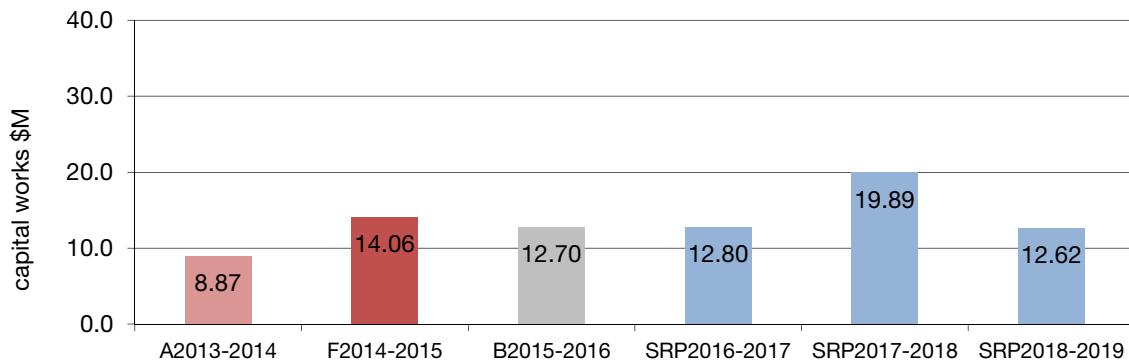
The net cost of services (excluding depreciation) delivered to the community for the 2015-2016 year is expected to be \$17.53 million which is a small increase of less than 1% or \$0.07 million over 2014-2015. A key influencing factor in the development of the 2015-2016 budget has been the recently announced introduction of “*A fairer rating system*” by the Victorian State Government which will put pressure on Council’s financial resources in the future years. In response Council has taken a conservative approach and deliberately reduced non-recurrent discretionary operating expenditure in future years to build up cash reserves. For the 2015-2016 year, service levels have been maintained and a limited number of initiatives proposed. (The forecast net cost for the 2014-2015 year is \$17.46 million).

#### 4. Cash and investments

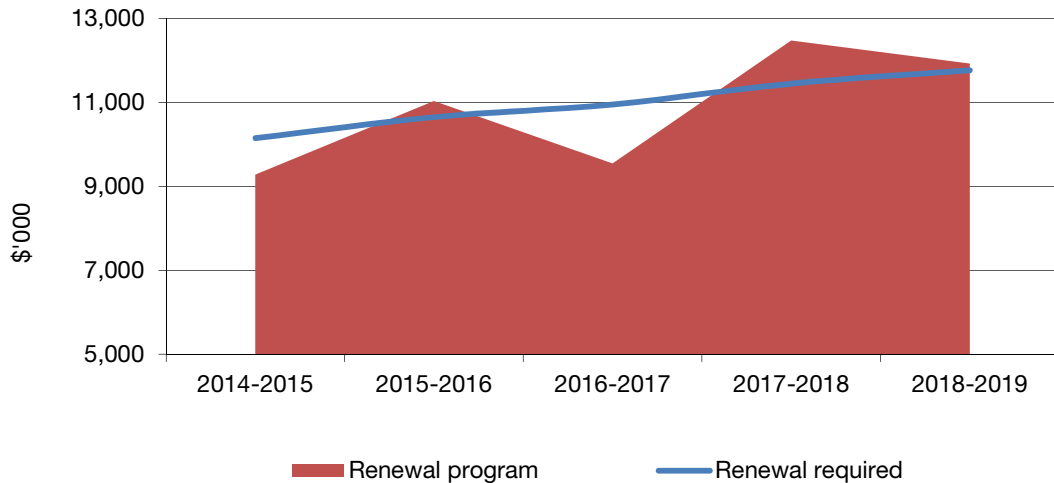


Cash and investments are expected to remain relatively the same during the year at \$11.11 million as at 30 June 2016. The maintenance of cash and investments levels is in line with Council's Strategic Resource Plan. (Cash and investments are forecast to be \$11.51 million as at 30 June 2015).

#### 5. Capital works

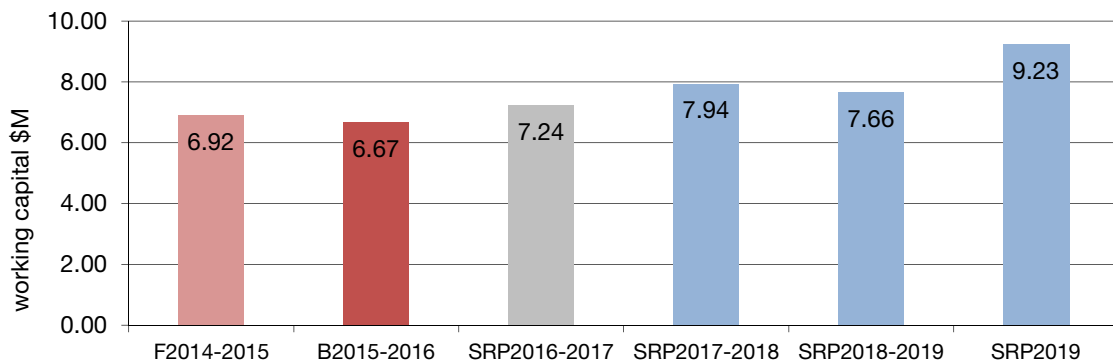


The capital works program for the 2015-2016 year is expected to be \$12.70 million of new works. Of the \$12.70 million of capital funding required, \$4.51 million will come from external grants, \$0.04 million from contributions, with the balance of \$8.16 million from Council cash. The Council cash amount comprises asset sales (\$0.76 million), cash held at the start of the year (\$0.58 million) and cash generated through operations in the 2015-2016 financial year (\$6.82 million). The capital expenditure program is based on asset management plans and to ensure Council meets its asset renewal targets. This year's program includes major works on the Castle Carey bridge replacement stage 1 (\$1.1 million), drainage works at Skipton Jubilee park (\$0.88 million), streetscape rehabilitation of Timboon's CBD (\$300,000), purchase of a new compactor for the Naroghid Landfill (\$0.9 million), gravel resheeting works (\$2.03 million) and bitumen reseal and rehabilitation programs (\$1.97 million and \$1.96 million). (Capital works is forecast to be \$14.06 million for the 2014-2015 year).



The asset renewal program has increased to \$11.03 million in the 2015-2016 year which will lead to an asset renewal ratio of 103%. Over the rest of the four year period, it is expected Council will on average meet renewal demands as priority is placed on maintaining asset condition and funds are directed away from new asset projects.

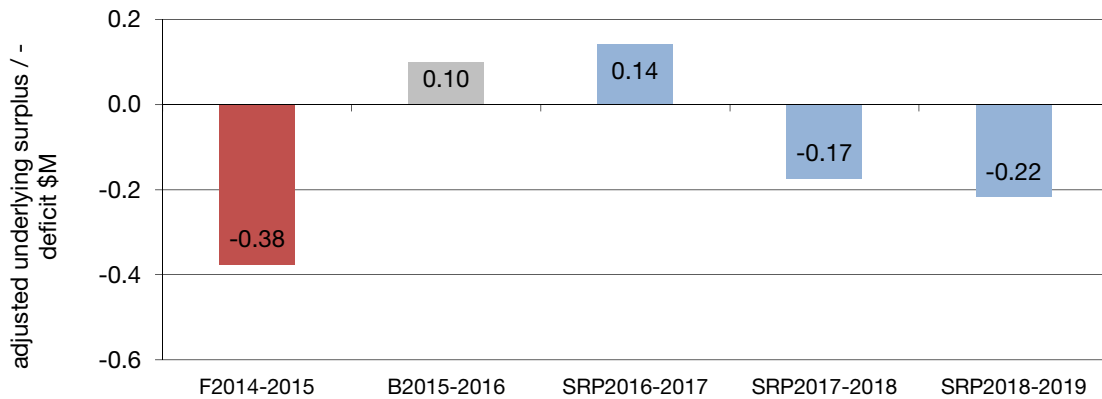
## 6. Financial position



The financial position is expected to improve with net assets (net worth) to increase by \$3.04 million to \$417.90 million and net current assets (working capital) will increase by \$0.57 million to \$7.24 million as at 30 June 2016. This is mainly due to a reduction of loan liabilities as borrowings are repaid rapidly and no new loans budgeted for 2015-2016. (Net assets are forecast to be \$414.854 million as at 30 June 2015).

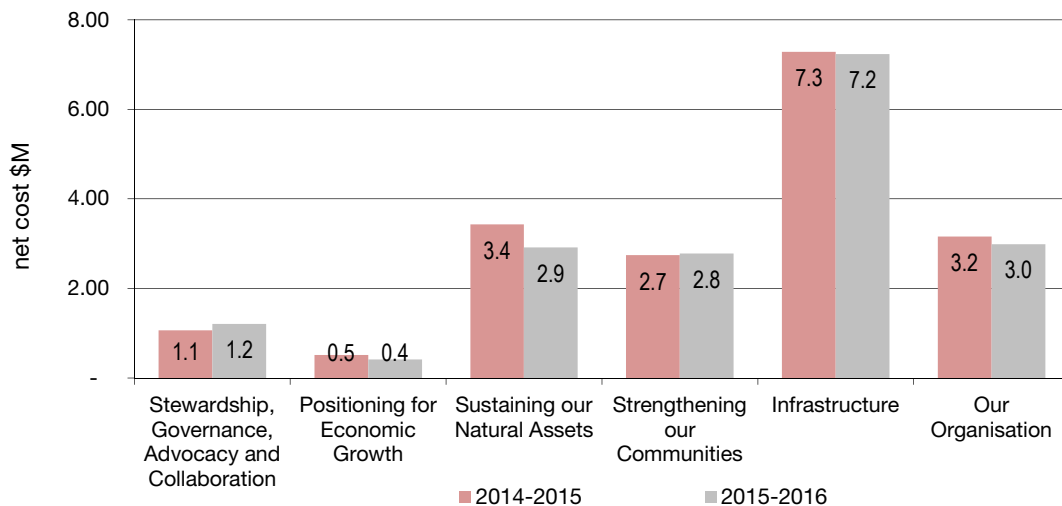


## 7. Financial sustainability



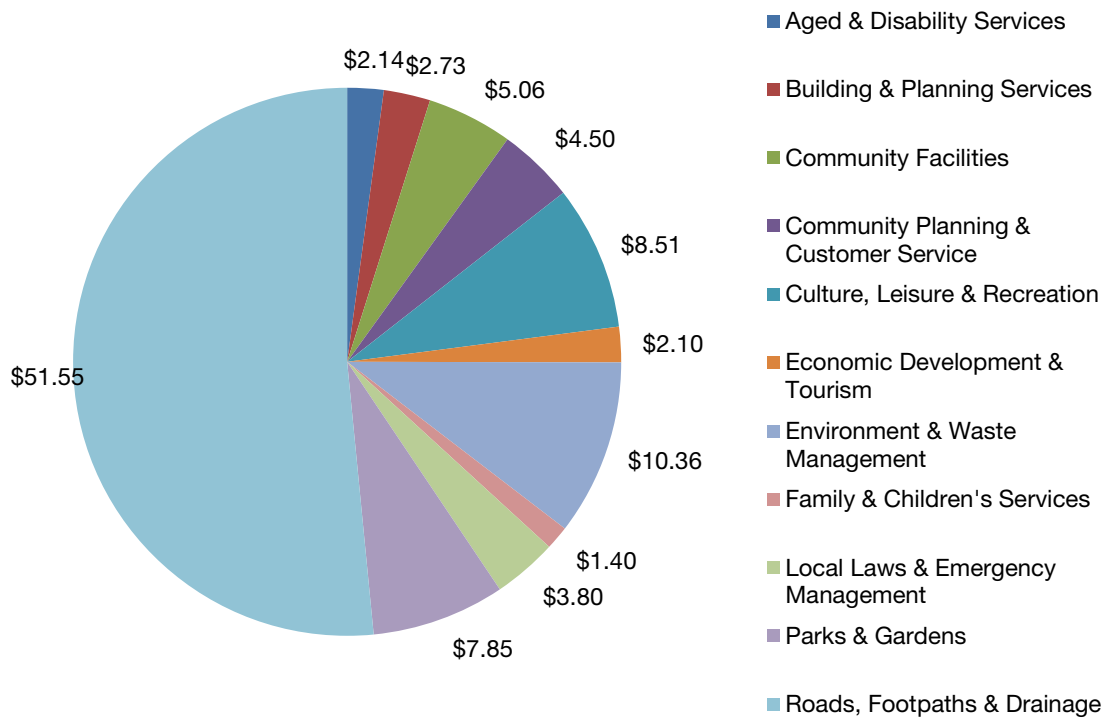
A high level Strategic Resource Plan for the years 2015-2016 to 2018-2019 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving the Council’s strategic objectives as specified in the Council Plan. The adjusted underlying result, which is a measure of financial sustainability, shows a small surplus turning to a small increasing deficit over the four year period as more reliance is placed on non-recurrent external grants to fund capital works program and operating expenses increase at a higher rate than recurrent income over the life of the SRP. Both of these factors are due to the planned introduction of the Victorian State Government’s “*A fairer rating system*” that could see rating income increases capped at CPI.

## 8. Strategic objectives



The Annual Budget includes a range of services 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 2015-2016 year.

## 9. Council expenditure allocations



The above chart provides an indication of how Council allocates its expenditure across the main services that it delivers. It shows how much is allocated to each service area for every \$100 collected in rates and charges.

## 10. Future influences

The Victorian State Government has announced that local government rates will be capped from 2016-2017 with the “A fairer rating system” policy currently being developed. Depending on the level at which rates are capped Council may need to undertake a review of services that are provided to the community with the aim of reducing the level of rate payer subsidy for services undertaken by Local Government on behalf of the State and Federal Government. Councils across Australia raise approximately 3% of the total taxation collected by all levels of Government in Australia. In addition Councils are entrusted with the maintenance of more than 30% of all the Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council’s income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels. Cost increases in the Local Government sector have historically been higher than CPI, with majority of costs having a closer alignment to the construction cost inflator. Therefore, depending on the level of the rate cap imposed, the compounding effect of rate capping over time will put pressure on Council to adequately meet the community’s needs in the delivery of infrastructure and services and may restrict Councils ability to maintain current service levels.

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

**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 (Planning and Reporting) Regulations 2014* (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 2015-2016 budget, which is included in this report, is for the year 1 July 2015 to 30 June 2016 and is prepared in accordance with the Act and Regulations. The budget includes financial statements being a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works. These statements have been prepared for the year ending 30 June 2016 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information 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. Financial projections for at least four years are ultimately included in Council's Strategic Resource Plan, which is the key medium-term financial plan produced by Council on a rolling basis. The preparation of the budget, within this broader context, begins with officers preparing the operating and capital components of the annual budget during December and January, and reviewed by the Senior Officer Group in February. A draft consolidated budget is then prepared and workshopped with Council at informal briefings during March. A 'proposed' budget is prepared in accordance with the Act and submitted to Council in April 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 website. 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 by 30 June and a copy submitted to the Minister within 28 days after adoption. The key dates for the budget process are summarised overleaf:

Budget process	Timing
1. Officers update Council's long term financial projections	Dec/Jan
2. Officers prepare operating and capital budgets	Jan/Feb
3. Councillors consider draft budgets at informal briefings	March
4. Proposed budget submitted to Council for approval	April
5. Public notice advising intention to adopt budget	April
6. Budget available for public inspection and comment	April
7. Public submission process undertaken	May
8. Submissions period closes (28 days)	May
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/July

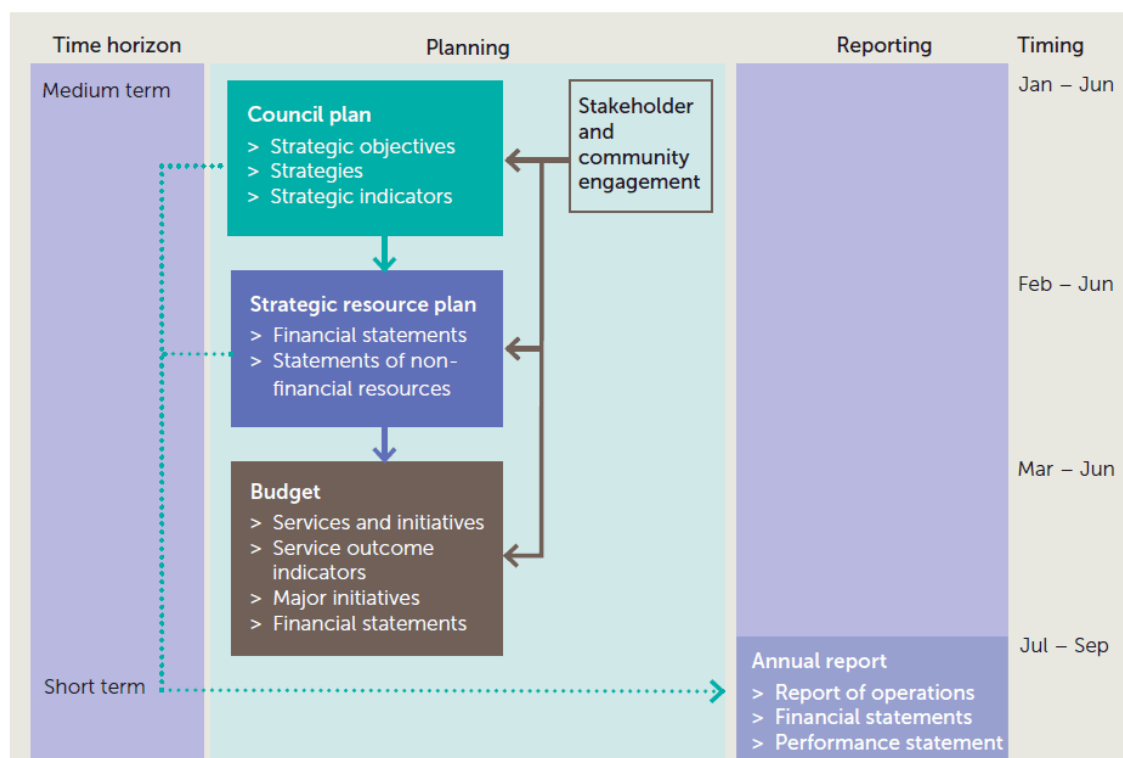
## Overview

### 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 and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Long Term Financial Plan), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

#### 1.1 Planning and accountability framework

The Strategic Resource Plan, part of and prepared in conjunction with the Council Plan, is a rolling four year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The Annual Budget is framed within the Strategic Resource Plan, taking into account the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning (formerly Department of Transport, Planning and Local Infrastructure)

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 in advance of the commencement of the Annual Budget process.

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

### 1.3 Strategic themes

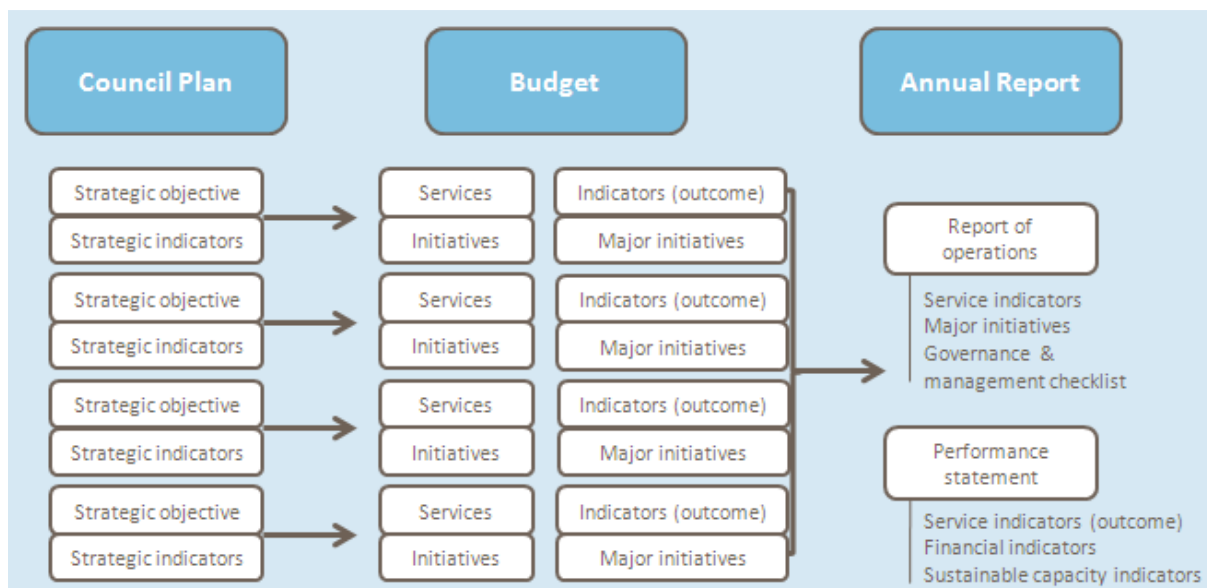
Council delivers activities and initiatives under various service categories. Each contributes to the achievement of one of the six Strategic Themes as set out in the Council Plan for the year 2013 to 2017. The following table lists the six Strategic Themes as described in the Council Plan.

Strategic Theme	Description
<b>1. Stewardship, Governance, Advocacy and Collaboration</b>	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.
<b>2. Positioning for Economic Growth</b>	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.
<b>3. Sustaining our Natural Assets</b>	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.
<b>4. Strengthening our Communities</b>	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.
<b>5. Infrastructure</b>	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.
<b>6. Our Organisation</b>	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.



## 2. Services, initiatives and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2015-2016 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes a number of major initiatives, initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning (formerly Transport, Planning and Local Infrastructure)

Services for which there are prescribed performance indicators to be reported on in accordance with the Regulations are shown in **bold** and underlined in the following sections.

## 2.1 Strategic Theme 1: Stewardship, Governance, Advocacy and Collaboration

To achieve our objective of stewardship, governance, advocacy and collaboration, Council will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

### Services

Service Area	Description of Services Provided	Expenditure (Revenue) Net Cost \$'000
<b>Governance</b>	The area of <b>governance</b> 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.	1,204 - <b>1,204</b>

### Major initiatives

- Review and update Local Law – Meeting Procedures (\$5,000 net cost)
- Complete business case to support 12 Apostles Trail (\$nil net cost)

### Initiatives

- Continue to contribute to the Shipwreck Coast Masterplan (\$nil net cost)
- Develop social justice policy (\$nil net cost)
- Work with Great South Coast Group to develop road and rail advocacy material (\$nil net cost)

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community

## 2.2 Strategic Theme 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.

### Services

Service Area	Description of Services Provided	Expenditure (Revenue) Net Cost \$'000
<b>Economic Development</b>	Economic Development develops and manages projects to support the business and tourism sector. It includes contributions to the Regional Tourism Board.	275 (10) <b>265</b>
<b>Saleyards</b>	Includes the direct management and operation of the Camperdown Livestock Selling Centre.	620 (824) <b>(205)</b>
<b>Tourism</b>	Provision of tourist information services at Port Campbell and management of information centres.	448 (94) <b>354</b>

### Major Initiatives

- Design a pilot project to attract migrant labour to dairy industry processing in Corangamite in partnership with industry and other relevant agencies (\$15,000 net cost)
- Provide a workshop to encourage additional B&B/Farm Stay businesses and a training program for operators (\$10,000 net cost)
- Extend Welcoming Chinese Visitor Program and provide workshops to train business operators and work with other Great South Coast Councils to expand the program within the region (\$10,000 net cost)
- Develop and implement an accommodation booking service through Port Campbell Visitor Information Centre (\$12,000 net cost)
- Prepare an events strategy to expand the scale and economic benefit of the annual Camperdown Cruise Festival and grow at least two additional events within Corangamite Shire (\$30,000 net cost)
- Implement CBD façade improvement program (\$30,000 net cost)

## **Initiatives**

- Attend regional Living Expo and Identify and attend two additional Expo Events to attract population (\$10,000 net cost)
- Council contribution towards Mount Elephant Interpretive Centre (\$50,000 net cost)
- Business Infrastructure Support Fund - round 3 (\$100,000 net cost)
- Council contribution towards Terang Country Music Festival (\$5,000 net cost)
- Support an Industry Forum (Dairy Inspire) on dairy futures (\$5,000 net cost)
- Council contribution towards Camperdown Horse Trials (\$2,500 net cost)
- Update Council promotional material (\$5,000 net cost)
- Council contribution towards Cobden Spring Festival (\$5,000 net cost)
- Council contribution towards Camperdown Cruise (\$30,000 net cost)

### 2.3 Strategic Theme 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.

#### Services

Service Area	Description of Services Provided	Expenditure (Revenue) Net Cost \$'000
<b>Building and Planning</b>	Statutory Building and <b>Planning</b> 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.	768 (229) <b>539</b>
<b>Sustainable Development Management</b>	Sustainable Development Management provides executive support and strategy development services for Council's development units and includes the Director of Sustainable Development.	702 (103) <b>599</b>
<b>Environment</b>	This service provides the management and support for Council's environmental initiatives, including management and funding of projects and Camperdown's Elms.	348 (8) <b>340</b>
<b>Waste Management</b>	The <b>waste management</b> area 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.	6,033 (4,598) <b>1,434</b>

## Major Initiatives

- Undertake weed control on 250km of roadsides across the Shire (\$90,000 net cost)
- Establish a Council policy and support framework for landowners to undertake fuel management on low conservation and low risk roadsides (\$nil net cost)
- Develop a Stormwater Management Plan for Naroghid Landfill to improve water flows across the site and increase the potential to use stormwater in the composting process (\$nil net cost)
- Establish a community bio-links project and commence the development of a strategy (\$nil net cost)

## Initiatives

- Environment support fund community grants (\$40,000 net cost)
- Finlay Avenue of Elms Camperdown - arborist assessment and pruning - stage one (\$50,000 net cost)
- Finlay Avenue of Elms Camperdown automated watering system - upgrade to electronic wiring - stage one (\$30,000 net cost)
- Host a South West regional planners forum (\$2,000 net cost)
- Planning scheme review (stage two) (\$40,000 net cost)
- Port Campbell Transfer Station – retaining wall renewal (\$80,000 net cost)
- Terang Pound - improve animal exercise area (\$10,000 net cost)

## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100

## 2.4 Strategic Theme 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.

### Services

Service Area	Description of Services Provided	Expenditure (Revenue) Net Cost \$'000
<b>Community Relations</b>	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. This area also provides funding for Council's cultural programs and activities and develops plans and strategies to facilitate cultural practices.	1,164 (41) <b>1,123</b>
<b>Community Services Management</b>	Community Services Management provides the management and administration of Council's community services. It also includes various strategic projects.	271 - <b>271</b>
<b>Children's services</b>	Provides for management and operation of Council's <b>maternal and child health</b> , family day care, in-home childcare, mobile childcare, Kindergartens and preschools.	2,927 (2,991) <b>(64)</b>
<b>Youth services</b>	Youth services provides management and operation of Council's youth services, including Youth Council and Freeza funding.	149 (63) <b>86</b>

Service Area	Description of Services Provided	Expenditure (Revenue) Net Cost \$'000
<b>Aged and Disability</b>	The <b>aged and disability</b> area provides management and operation of Council's aged and disability support services and assessments, meals on wheels, home property maintenance and home care.	1,707 (1,606) <hr/> <b>101</b>
<b>Environmental Health and Immunisations</b>	Provides management and operations of environmental health services, including septic tank permits, and <b>registration of premises</b> as well as Council's community immunisations.	248 (105) <hr/> <b>143</b>
<b>Emergency Management and Local Laws</b>	Provides operation and administration of emergency management, fire protection and <b>animal regulation</b> and local laws. It also includes staff for school crossing supervision.	968 (215) <hr/> <b>752</b>
<b>Recreation and facility management administration</b>	This service provides the management support and co-ordination resources for recreation and facility management including <b>libraries</b> and <b>swimming pools</b> . 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.	378 (11) <hr/> <b>368</b>

### Major Initiatives

- Develop the 2015-2016 Health and Wellbeing Action Plan (\$nil net cost)
- Develop and complete 2015-2019 Recreation and Open Space Strategy (\$30,000)
- Implement the Corangamite Shire Education Attainment Project 'Beyond the Bell' community based action plan (\$15,000 net cost)
- Implement actions from Arts and Culture Strategy (\$30,600 net cost)
- Commence new funding round for public art (\$30,000 net cost)
- Complete Camperdown Botanic Gardens conservation management plan (\$40,000 net cost)



- Conduct a HACC Client Satisfaction Survey (\$nil net cost)
- Develop alcohol related information to distribute to Maternal and Child Health settings (\$nil net cost)
- Investigate technology required to extend access to Corangamite Shire libraries outside of current library hours (\$nil net cost)
- Investigate alternative wastewater management systems for towns identified as high risk within the Domestic Wastewater Management Plan (\$nil net cost)
- Integrate mobile device technology into Council's emergency management and fire prevention functions (\$nil net cost)

### Initiatives

- Contribute to a regional HACC strategy (\$15,000 net cost)
- Implement HACC technology upgrade (\$4,000 net cost)
- Implement technology solution for Maternal & Child Health nurses (\$7,000 net cost)
- Community grants fund (\$50,000 net cost)
- Terang Library – install mobile shelving (\$3,500 net cost)
- Cobden Library – install mobile and fixed shelving (\$9,500 net cost)
- Community planning projects seed funding for approximately 7 townships (\$70,000 net cost)
- Implement Environmental Health mobile inspection forms (\$25,000 net cost)
- Cobden Pre School – replace playroom vinyl (\$9,000 net cost)
- Timboon Kindergarten - replace roof on old section (\$30,000 net cost)
- Swimming pool renewal - various (\$60,000 net cost)
- Hard court renewal – various (\$20,000)
- Timboon Stadium - paint metal work (\$13,000 net cost)
- Terang Stadium - replace roof skylights (\$5,000 net cost)

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Home and Community Care	Participation	Participation in HACC service (Percentage of the municipal target population who receive a HACC service)	[Number of people that received a HACC service / Municipal target population for HACC services] x100
		Participation in HACC service by CALD people (Percentage of the municipal target population in relation to CALD people who receive a HACC service)	[Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services] x100

Service	Indicator	Performance Measure	Computation
Maternal and Child Health	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
		Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population

## 2.5 Strategic Theme 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.

### Services

Service Area	Description of Services Provided	Expenditure (Revenue) Net Cost \$'000
<b>Asset Management</b>	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.	898 - <b>898</b>
<b>Works &amp; Services Management</b>	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, as well as provision of contract management.	674 (50) <b>624</b>
<b>Works</b>	Works includes operational maintenance activities to maintain Council's extensive <b>road network</b> and parks and gardens activities. It includes street tree maintenance as well as depot operations as well as works carried out for private customers.	4,931 (69) <b>4,862</b>
<b>Private Works</b>	This service is to provide the management and operational support to manage private works carried out by Council under contract or quote.	1,145 (1,250) <b>(105)</b>

Service Area	Description of Services Provided	Expenditure (Revenue) Net Cost \$'000
<b>Plant</b>	This service purchases and maintains Council's car and heavy plant fleet to meet functional requirements and safety needs. The net surplus is used to fund capital purchases.	2,020 <u>(3,625)</u> <b>(1,604)</b>
<b>Building and Facilities Maintenance</b>	Building and facilities maintenance provides the long term maintenance management programs and operation of Council's property assets. It also provides specific programs and projects to support community managed facilities.	2,727 <u>(168)</u> <b>2,559</b>

### Major Initiatives

- Undertake condition assessment of bridges and major culverts on local road network and revise bridge asset management plan (\$70,000 net cost)
- Investigate capability of bridges on the local road network to cater for High Productivity Freight Vehicles (\$nil net cost)
- Implement accessibility upgrades to Council's buildings in line with Council Building's Accessibility Audit 2015-2017 (\$40,000 net cost)
- Address issue of run-off road accidents by improving delineation of local roads with increased signage and line marking (\$20,000 net cost)
- Implement second year of recommended improvements in towns from bicycle strategy (\$30,000 net cost)
- Commence Port Campbell Streetscape (\$190,000 net cost)
- Castle Carey Bridge replacement stage one \$1.1 million worth of works (\$600,000 net cost)

### Initiatives

- Year two of additional drainage maintenance and improvements (\$100,000 net cost)
- Terang desert ash tree removal (\$35,000 net cost)
- Timboon streetscape - \$300,000 worth of works (\$150,000 net cost)

- Local road resealing \$1.97 million worth of projects (\$1.34 million net cost)
- Local road rehabilitation \$1.96 million worth of projects (\$187,500 net cost),
- Local road resheeting \$2.03 million worth of works (\$1.4 million net cost)
- Skipton Jubilee Park drainage overflow pipe upgrade \$880,000 worth of works (\$380,000 net cost)
- Kerb and channel renewal \$172,000 worth of works (\$nil net cost)
- Timboon Recreation Reserve - new office and storage (\$20,000 net cost)
- Scotts Creek recreation reserve - ground drainage (\$7,500 net cost)
- Contribution towards Terang Harness Racing Club silks room upgrade (\$50,000 net cost)
- Shire monuments - condition treatments (\$7,000 net cost)
- Timboon depot - repaint work shed (\$7,000 net cost)
- Skipton hall - replace south west wall weatherboards (\$20,000 net cost)
- Provision of Facility Grants (\$50,000 net cost)
- Camperdown depot floor coverings (\$30,000 net cost)
- Camperdown depot chemical shed storage improvements (\$20,000 net cost)
- Lismore Depot - office renewal (\$35,000 net cost)
- Camperdown court house - roof and box guttering (\$26,500 net cost)
- Camperdown clock tower face renewal (\$55,000 net cost)
- Footpath pram crossing installations - various sites (\$20,000 net cost)
- Noorat - Terang shared path renewal works (\$34,000 net cost)

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.

## 2.6 Strategic Theme 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.

### Services

Service Area	Description of Services Provided	Expenditure (Revenue) Net Cost \$'000
<b>Financial Services</b>	Financial Services provides all the financial support for Council including rating, investment management, payroll, creditors and property valuation.	1,502 (817) <hr/> <b>685</b>
<b>HR &amp; Risk Management</b>	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.	971 (29) <hr/> <b>942</b>
<b>Information Services</b>	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	1,170 (28) <hr/> <b>1,142</b>
<b>Corporate &amp; Community Services Management</b>	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.	216 <hr/> <b>216</b>

## **Major Initiatives**

- Review workforce management strategy and Code of Conduct for Staff (\$nil net cost)
- Implement on-line performance management system (\$nil net cost)
- Implement eServices on-line payment system (\$50,000 net cost)
- Deliver new website for the Council (\$95,000 net cost)
- Develop GIS Strategy and Open Data Policy (\$nil net cost)
- Implement IT mobility solution (\$25,000 net cost)

## **Initiatives**

- Implement TechnologyOne/GIS integration (\$35,000 net cost)
- Implement TechnologyOne Contract Management module (\$16,000 net cost)
- Server infrastructure renewal program (\$20,000 net cost)
- Upgrade data projectors (\$4,500 net cost)
- Implement McCabe and Killara Centre IT Upgrade (\$10,000 net cost)
- Wireless network extension to Killara Centre (\$15,000 net cost)

## 2.7 Performance Statement

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 132 of the Act and included in the 2015-2016 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in Section 8) and sustainable capacity, which are not included in this budget report. The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

## 2.8 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Stewardship, Governance			
Advocacy and Collaboration	1,204	1,204	(0)
Positioning for Economic Growth	415	1,343	(929)
Sustaining Our Natural Assets	2,913	7,850	(4,938)
Strengthening Our Communities	2,781	7,813	(5,032)
Infrastructure	7,234	12,396	(5,162)
Our Organisation	2,985	3,859	(874)
<b>Total services and initiatives</b>	<b>17,531</b>	<b>34,466</b>	<b>(16,935)</b>
Other non-attributable	10,470		
<b>Deficit before funding sources</b>	<b>28,001</b>		
<b>Funding sources:</b>			
Rates & charges	(19,522)		
Capital grants	(4,505)		
Financial assistance grants	(7,018)		
<b>Total funding sources</b>	<b>(31,045)</b>		
<b>Surplus for the year</b>	<b>(3,044)</b>		



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

## 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 of ratepayers are entitled to the pensioner rebate. Rate increases have a real impact on the disposable income of this proportion of the community. Council has hardship provisions in place but these can impact on cash balances when large volumes of ratepayers are involved.

### 3.2 External influences

- Consumer Price Index (CPI) increases on goods and services of 1.3% through the year to March quarter 2015 (ABS release 22 April 2015). State-wide CPI is forecast to be 2.5% for the 2015-2016 year (Victorian Budget Papers 2014-2015).
- Australian Average Weekly Earnings (AWE) growth for Public Sector full-time adult ordinary time earnings in the 12 months to May 2014 was 3.1% (ABS release 14 August 2014). The wages price index in Victoria is projected to be 3.50% per annum in 2015-2016 and the subsequent two years (Victorian Budget Papers 2014-2015). Council Enterprise Agreement commenced on 1 July 2014 and generally provides for increases of 3.4% each year.
- Freezing of indexation of Victoria Grants Commission funding compared to the prior year.
- Receipt of significant capital works funding of \$4.51 million for capital works program including non-recurrent grant funding for construction Castle Carey Road bridge replacement project (\$0.60 million), Skipton Jubilee Park Drainage upgrade project (\$0.50 million) and one off in advance payment of Roads to Recovery funding (\$1.6m) resulting in a double level of funding in 2015-2016 year. All of these grant payments require matching Council contribution.
- Cost Shifting occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time the funds received by local governments do not increase in line with real cost increases. Examples of services that are subject to Cost Shifting include school crossing supervision, blue green algae testing, SES contributions, immunisation and maternal child health services, Library services and Home and Community Care for aged residents. In all these services the level of

payment received by Council from the State Government does not reflect the real cost of providing the service to the community.

- The Victorian State Government has announced that local government rates will be capped from 2016-2017. Depending on the level at which rates are capped Council may need to undertake a review of services that are provided to the community with the aim of reducing the level of rate payer subsidy for services undertaken by Local Government on behalf of the State and Federal Government.
- Councils across Australia raise approximately 3% of the total taxation collected by all levels of Government in Australia. In addition Councils are entrusted with the maintenance of more than 30% of all the Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of the *Fire Services Property Levy Act 2012*.

### **3.3 Internal influences**

As well as external influences, there are also a number of internal influences which has had a significant impact on the preparation of the 2015-2016 Budget. These matters have arisen from events occurring in the 2014-2015 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2015-2016 year. These matters and their financial impact are set out below:

- Commitment to maintain existing services and continue to support community infrastructure and community groups that are not under the direct management of Council.
- Continued commitment of funds to cash-backed reserves for future reinstatement of the Naroghid Landfill (\$82,000) and future Defined Benefit Fund Calls (\$400,000).
- Reduced reliance on proceeds from loan funds and rapid repayment of existing loans.
- Needs analysis of Asset Management.
- Focus on efficiency gains across the organisation with no service level reduction.

### **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 CPI or market levels.
- Grants to be based on confirmed funding levels.
- New revenue sources to be identified where possible.
- Service levels to be maintained at 2014-2015 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 Enterprise Agreement.
- Construction and material costs to increase in line with CPI.
- No additional budgeted EFT for 2014-2015 year, unless funded by grant or fee income. New initiatives or employee proposals to be justified through a business case.
- Real savings in expenditure and increases in revenue identified in 2014-2015 to be preserved
- Operating revenues and expenses arising from completed 2014-2015 capital projects to be included.

### **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 2015-2016 to 2018-2019 (Section 8), Rating Information (Section 9) and Other Long Term Strategies (Section 10) including borrowings, infrastructure and service delivery.

## Budget analysis

### 4. Analysis of operating budget

This section analyses the operating budget including expected income and expenses of the Council for the 2015-2016 year.

#### 4.1 Budgeted income statement

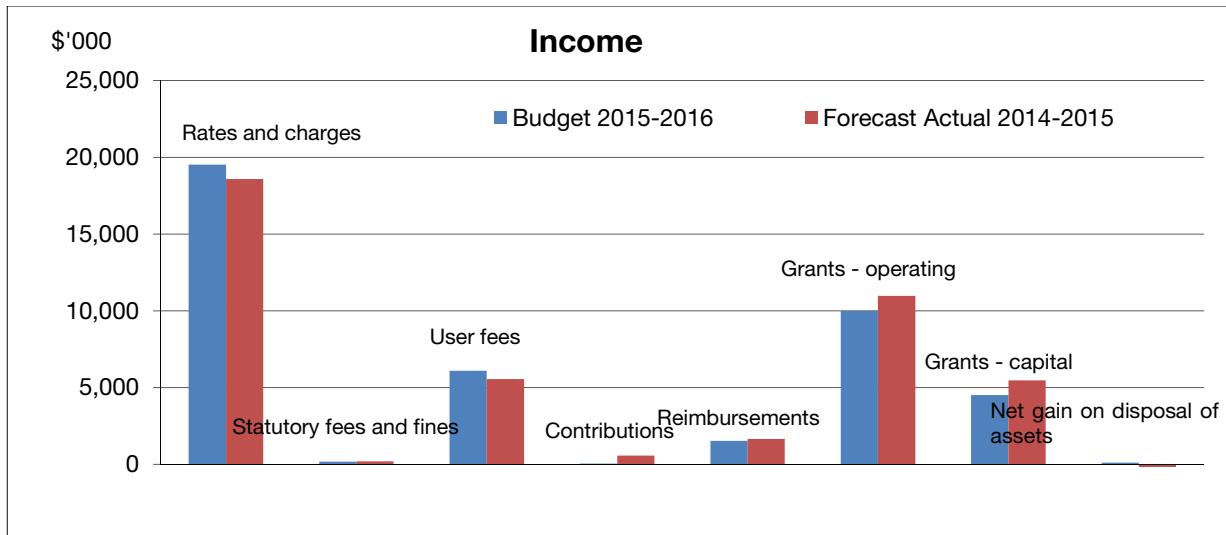
	Ref	Forecast		Variance
		Actual	Budget	
		2014-2015 \$'000	2015-2016 \$'000	
Total income	4.2	42,840	42,337	(503)
Total expenses	4.3	(40,433)	(39,293)	1,140
<b>Surplus (deficit) for the year</b>		<b>2,407</b>	<b>3,044</b>	637
Grants –non-recurrent capital	4.2.6	(2,357)	(2,905)	(548)
Contributions - non-monetary assets		0	0	0
Capital contributions - other sources	4.2.4	(426)	(39)	387
<b>Adjusted underlying surplus (deficit)</b>		<b>(376)</b>	<b>100</b>	<b>476</b>

#### 4.1.1 Adjusted underlying deficit (\$0.48 million increase)

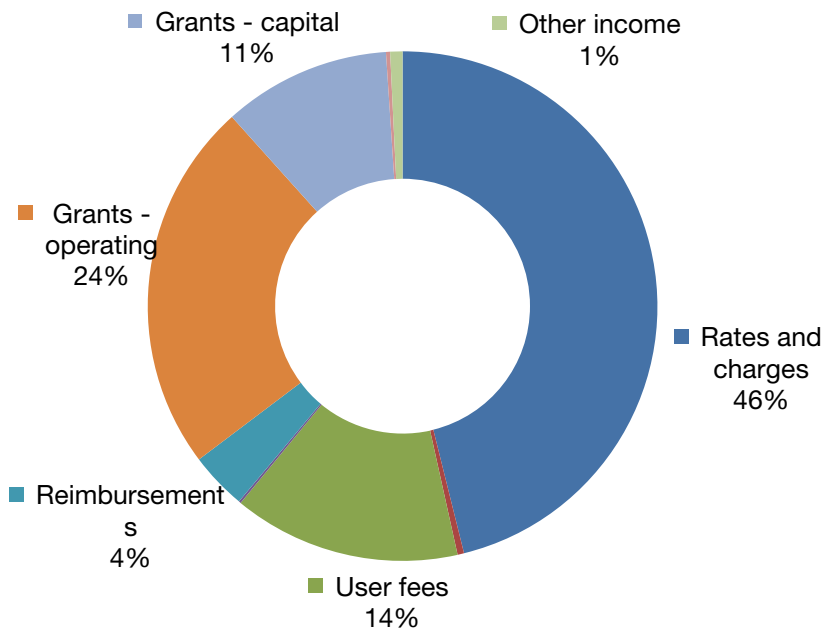
The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result. The adjusted underlying result for the 2015-2016 year is a small surplus of \$0.10 million which is a positive movement of \$0.48 million from the 2014-2015 year. Council has not budgeted to receive non-monetary assets.

#### 4.2 Income

Income Types	Ref	Forecast		Variance
		Actual	Budget	
		2014-2015 \$'000	2015-2016 \$'000	
Rates and charges	4.2.1	18,586	19,522	936
Statutory fees and fines	4.2.2	203	180	(23)
User fees	4.2.3	5,561	6,103	542
Contributions	4.2.4	572	62	(510)
Reimbursements	4.2.5	1,652	1,537	(116)
Grants - operating	4.2.6	10,969	9,990	(979)
Grants - capital	4.2.7	5,470	4,505	(965)
Net gain on disposal of assets	4.2.8	(623)	108	731
Other income	4.2.9	451	330	(120)
<b>Total income</b>		<b>42,840</b>	<b>42,337</b>	<b>(503)</b>



**Budgeted income 2015-2016**



Source: Appendix A

**4.2.1 Rates and charges (\$0.94 million increase)**

It is proposed that income raised by all rates and charges be increased by 5.04% or \$0.94 million over 2014-2015 to \$19.52 million. This includes increases in general rates of 5%; Municipal Charge of 5%; kerbside waste charge increase of 5.52% over 2014-2015 forecast actuals. Section 9 Rating Information includes a more detailed analysis of the rates and charges to be levied for 2015-2016. Information on rates and charges specifically required by the Regulations is included in Appendix B.

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

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, Public Health and Wellbeing Act 2008 registrations and parking fines. Increases in statutory fees are made in accordance with legislative requirements.

Statutory fees are budgeted to decrease by 11.3% or \$0.02 million compared to 2014-2015. The decrease is primarily due to forecast reduction in volume of fees collected compared to 2014-2015 forecast actuals as 2014-2015 has seen higher than usual volume of statutory planning fees.

A detailed listing of statutory fees is included in Appendix D.

#### **4.2.3 User fees (\$0.54 million increase)**

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include pet registrations, building services, use of halls and other facilities and the provision of community services such as family day care, mobile child care, kindergarten and home care services. A large portion of Council's user fees come from the operation of the Naroghid Landfill, Council's various transfer stations and the saleyards facility. 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 9.7% or \$0.54 million over 2014-2015. The main area contributing to the increase is landfill and transfer station fees (\$383,000) including a new fee for recycling collection at the landfill and transfer stations and an increase in the general waste charge at the landfill and transfer stations fees of 8%. Also contributing is an expected increase saleyards dues, due to an expected increase in patronage of Council facilities (\$91,500). In addition, Council plans to increase user charges for all areas by 3.5% in line with expected inflationary trends over the budget period to maintain parity between user charges and the costs of service delivery.

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

#### **4.2.4 Contributions - monetary (\$0.51 million decrease)**

Contributions relate to monies paid by committees or community in regard to capital improvement on community facilities or special charge schemes for new footpath, kerb and channel.

Contributions are projected to decrease by \$0.51 million or 89% compared to 2014-2015 due mainly to the decrease in special charge schemes (\$227,000) and specific community projects like the Camperdown Apex park (\$118,500) in the 2014-2015 year.

#### **4.2.5 Reimbursements (\$0.12 million decrease)**

Reimbursements relate to monies paid by organisations as a result of work performed and insurance claims during the year. Reimbursements are projected to decrease by \$0.12 million or 7% compared to 2014-2015 mainly due to reduced level of activity in this area.

#### 4.2.6 Grants - operating (\$0.98 million decrease)

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to decrease by 8.9% or \$0.98 million compared to 2014-2015. A list of operating grants by type and source, classified into recurrent and non-recurrent, is included below.

Operating Grant Funding Type and Source	Forecast		Variance \$'000
	Actual 2014- 2015 \$'000	Budget 2015- 2016 \$'000	
<b>Recurrent - Commonwealth Government</b>			
Victorian Grants Commission	7,057	7,018	(39)
Family day care	86	84	(2)
Home care - Veterans Affairs	92	89	(3)
Mobile child care	485	492	7
Immunisations	24	27	3
Training	15	10	(5)
<b>Recurrent - State Government</b>			
Youth	50	50	0
Aged care	964	955	(9)
School crossing supervisors	13	13	0
Preschools	869	852	(17)
Maternal and child health	185	169	(16)
Emergency	75	76	1
Community planning	30	0	(30)
Economic Development	10	10	0
Signs and line marking	20		(20)
<b>Total recurrent grants</b>	<b>9,975</b>	<b>9,845</b>	<b>(130)</b>
<b>Non-recurrent - Commonwealth Government</b>			
Waste Management	200	0	(200)
Environmental	150	0	(150)
<b>Non-recurrent - State Government</b>			
Recreation	272	45	(227)
Economic development	8	100	92
Environment	155	0	(155)
Family and children	49	0	(49)
Community Planning	160	0	(160)
<b>Total non-recurrent grants</b>	<b>994</b>	<b>145</b>	<b>(849)</b>
<b>Total operating grants</b>	<b>10,969</b>	<b>9,990</b>	<b>(979)</b>

Decreases in specific operating grant funding (non-recurrent) reflects the decrease in once off grant allocations for specific projects. The Victoria Grants Commission (VGC) funding is anticipated to remain at 2014-2015 due the freezing of allocations by the Federal Government. The VGC is Commonwealth financial assistance grants paid to Victorian local governments.



#### 4.2.7 Grants - capital (\$0.97 million decrease)

Capital grants include all monies received from State, Federal and other sources for the purposes of funding the capital works program. Overall the level of capital grants has decreased by 17.6% or \$0.97 million compared to 2014-2015 due mainly to the discontinuance of the *Country Roads and Bridges* funding program by the state Government. Other capital grant funding is specific purpose for 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 2015-2016 year. A list of capital grants by type and classified into recurrent and non-recurrent, is included below.

Capital Grant Funding Type and Source	Forecast		Variance \$'000
	Actual	Budget	
	2014-2015 \$'000	2015-2016 \$'000	
<b>Recurrent - Commonwealth Government</b>			
Roads to Recovery	2,113	1,600	(513)
<b>Recurrent - State Government</b>			
Country Roads and Bridges	1,000	0	(1,000)
<b>Total recurrent grants</b>	<b>3,113</b>	<b>1,600</b>	<b>(1,513)</b>
<b>Non-recurrent - Commonwealth Government</b>			
Buildings	1,192	55	(1,137)
Parks, open space and streetscapes	330	250	(80)
Recreation and leisure	227	0	(227)
Roads	482	1,600	1,118
Bridges	0	500	500
Other Infrastructure	60	0	(60)
<b>Non-recurrent - State Government</b>			
Drainage	0	500	500
Other Infrastructure	66	0	(66)
<b>Total non-recurrent grants</b>	<b>2,357</b>	<b>2,905</b>	<b>548</b>
<b>Total capital grants</b>	<b>5,470</b>	<b>4,505</b>	<b>(965)</b>

#### 4.2.8 Net gain on disposal of property, infrastructure, plant and equipment (\$0.73 million increase)

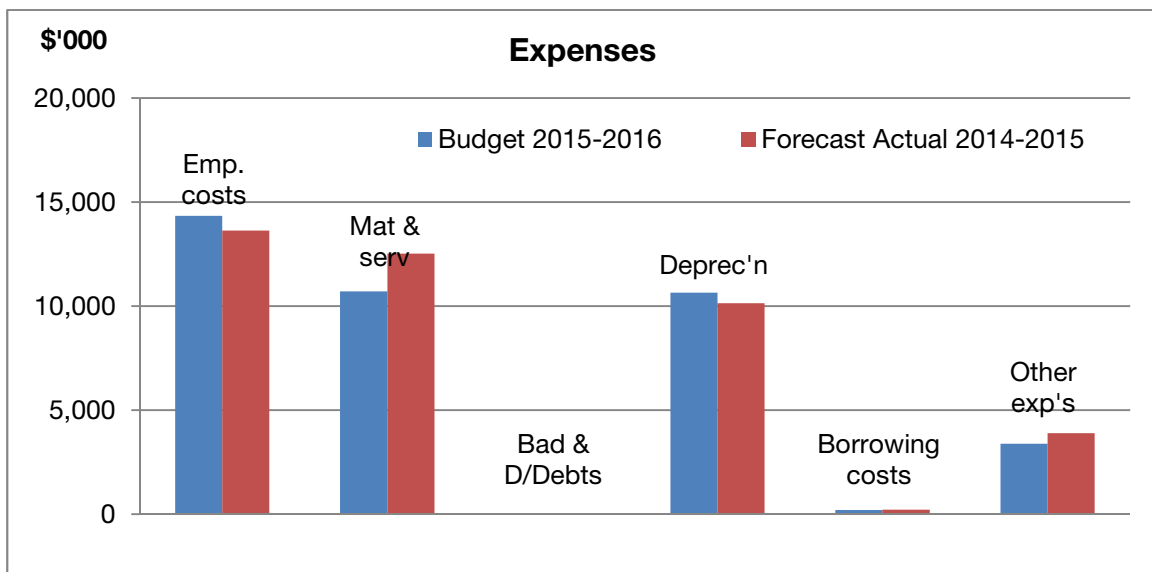
Proceeds from the disposal of Council assets is forecast to be \$0.76 million for 2015-2016 and relate mainly to the planned cyclical replacement of part of the plant and light fleet (\$0.51 million) as well as the replacement of the landfill compactor and excavator (\$0.25 million). The written down value of assets sold is forecast to be \$0.65 million.

#### 4.2.9 Other income (\$0.12 million decrease)

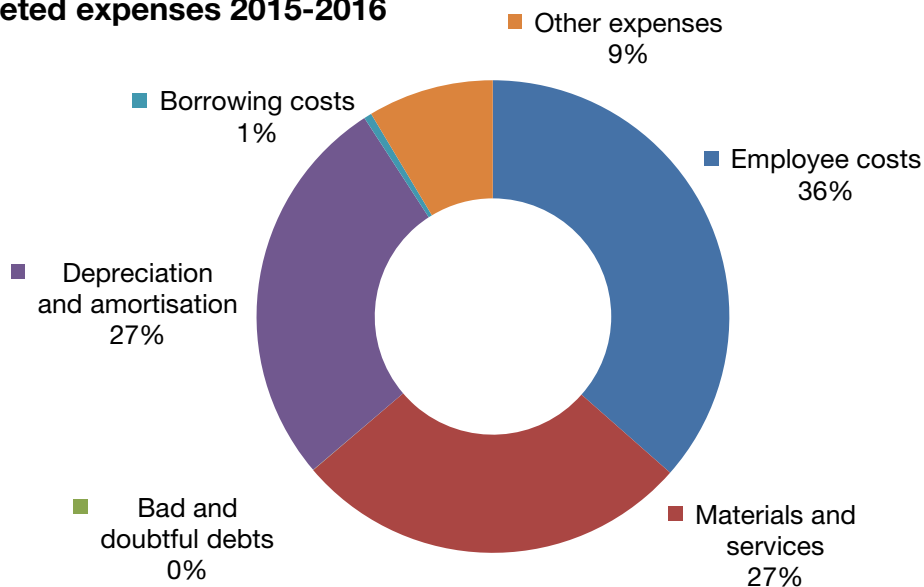
Other income relates to a range of items such as interest revenue on investments and rate arrears. Other income is forecast to decrease by 27% or \$0.12 million compared to 2014-2015. Interest on investments is forecast to decline by 55.0% or \$0.10 million compared to 2014-2015. This is mainly due to a forecast reduction in investment returns as interest rates remain at historically low levels. Interest on unpaid rates is forecast to remain at 2014-2015 level as there has not been a significant change in the unpaid rate balances.

### 4.3 Expenses

Expense Types	Ref	Actual 2014- 2015 \$'000	Budget 2015- 2016 \$'000	Variance \$'000
Employee costs	4.3.1	13,633	14,342	710
Materials and services	4.3.2	12,529	10,707	(1,822)
Bad and doubtful debts	4.3.3	2	2	0
Depreciation and amortisation	4.3.4	10,150	10,650	500
Borrowing costs	4.3.5	224	206	(18)
Other expenses	4.3.6	3,896	3,386	(510)
<b>Total expenses</b>		<b>40,433</b>	<b>39,293</b>	<b>(1,140)</b>



#### Budgeted expenses 2015-2016



Source: Appendix A

### 4.3.1 Employee costs (\$0.71 million 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. No new positions, unless they are fully funded, have been included in this budget.

Employee costs are forecast to increase by 5.2% or \$0.71 million compared to 2014-2015. This increase relates to four key factors:

- Renegotiation of Council's Enterprise Bargaining Agreement (EB) has resulted in increases of between 3.4% and 4.5% (average 3.6%) and is estimated to cost \$0.45 million (3.3%) in 2015-2016
- Anticipated non-EB wages growth of 1.2% or \$0.17 million is due mainly to increase in allowance for growth in the Long Service Leave provision, Fringe Benefits tax, workers compensation and travel expenses.
- The split of works staff between operating and capital expenditure is forecast to change with a slight increase in use of internal staff for infrastructure and building maintenance (\$0.08 million, 0.7%).
- Recruitment of vacant positions.

A summary of planned human resources expenditure categorised according to the organisational structure of Council is included below:

Department	Budget 2015- 2016 \$'000	Comprises	
		Permanent	Permanent
		Full Time \$'000	Part Time \$'000
Governance	1,062	652	410
Corporate and Community Services	4,497	2,159	2,338
Sustainable Development	2,923	2,324	599
Works and Services	4,675	4,644	31
<b>Total permanent staff expenditure</b>	<b>13,157</b>	<b>9,779</b>	<b>3,378</b>
Casuals and other expenditure	1,185		
<b>Total expenditure</b>	<b>14,342</b>		

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is included below:

Department	Budget FTE	Comprises	
		Permanent Full Time	Permanent Part Time
Governance	11.54	6	5.5
Corporate and Community Services	57.29	24	33.3
Sustainable Development Works and Services	32.52	25	7.5
	82.4	82	0.4
<b>Total</b>	<b>183.75</b>	<b>137</b>	<b>46.8</b>
Casuals and other	8.63		
<b>Total staff</b>	<b>192.38</b>		

#### **4.3.2 Materials and services (\$1.82 million decrease)**

Materials and services include the purchases of materials, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by 14.5% or \$1.82 million compared to 2014-2015.

The major factor in the decrease in materials and services compared to 2014-2015 are the carried forward operating projects from 2013-2014 (\$1.25 million) as well as a decrease in value of non-recurrent operating projects being undertaken in 2015-2016 as compared to 2014-2015 (\$0.28 million).

Recurrent expenditure on materials and services has remained relatively static across all services with a push for officers to find efficiency gains while still delivering the same level of service.

#### **4.3.3 Bad and doubtful debts (\$nil)**

Bad and doubtful debts are projected to remain at 2014-2015 levels due to no change in outstanding and doubtful debt.

#### **4.3.4 Depreciation and amortisation (\$0.50 million 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 and drains. The increase of \$0.5 million for 2015-2016 is due mainly to the valuation increase of some classes of road assets following a revaluation in 2013-2014.

#### **4.3.5 Borrowing costs (\$0.02 million decrease)**

Borrowing costs relate to interest charged by financial institutions on funds borrowed. The reduction in borrowing costs results from the planned reduction in borrowings due to repayment of principal in accordance with loan agreements.

#### **4.3.6 Other items of expense (\$0.51 million decrease)**

Other items of expense relate to a range of unclassified items including contributions to community groups, advertising, insurances, motor vehicle registrations and other miscellaneous expenditure items. Other expenses are forecast to decrease by 13% or \$0.51 million compared to 2014-2015. This is mainly due a reduction in non-recurrent project expenditure, as compared to 2014-2015 forecast actual, which includes significant carried forward budget from 2013-2014 for community planning projects.

## 5. Analysis of budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2015-2016 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 payment of the principal component of loan repayments for the year.

## 5.1 Budgeted cash flow statement

	Ref	Forecast	Budget	Variance
		Actual 2014- 2015 \$'000	2015- 2016 \$'000	\$'000
<b>Cash flows from operating activities</b>	5.1.1			
<i>Receipts</i>				
Rates and charges		18,855	19,208	353
User fees and fines		5,852	6,177	325
Reimbursements		1,331	1,537	205
Grants - operating		10,969	9,990	(979)
Grants - capital		5,470	4,505	(965)
Interest		368	243	(125)
Other receipts		655	149	(505)
		<b>43,499</b>	<b>41,808</b>	(1,691)
<i>Payments</i>				
Employee costs		(13,442)	(14,092)	(651)
Other payments		(15,818)	(14,526)	1,292
		<b>(29,260)</b>	<b>(28,619)</b>	641
<b>Net cash provided by operating activities</b>		<b>14,240</b>	<b>13,190</b>	(1,050)
<b>Cash flows from investing activities</b>	5.1.2			
Payments for property, infrastructure, plant & equip.		(14,061)	(12,705)	1,356
Proceeds from sale of property, infrastructure, plant & equipment		427	758	331
Payments for investments		0	0	0
Proceeds from investments		0	0	0
Loans and advances made*		(500)	(100)	400
Repayments of loans and advances*		0	47	47
<b>Net cash used in investing activities</b>		<b>(14,134)</b>	<b>(12,000)</b>	2,134
<b>Cash flows from financing activities</b>	5.1.3			
Finance costs		(224)	(206)	18
Proceeds from borrowings		1,250	0	(1,250)
Repayment of borrowings		(1,321)	(1,382)	(61)
<b>Net cash used in financing activities</b>		<b>(295)</b>	<b>(1,588)</b>	(1,293)
<b>Net decrease in cash and cash equivalents</b>		<b>(189)</b>	<b>(398)</b>	(209)
Cash and cash equivalents at the beginning of the year		11,697	11,508	(189)
<b>Cash and cash equivalents at end of the year</b>	5.1.4	<b>11,508</b>	<b>11,111</b>	(397)

Source: Appendix A

\*Business Infrastructure Fund

### 5.1.1 Operating activities (\$1.05 million decrease)

The decrease in cash inflows from operating activities is due mainly to a \$2.45 million decrease in receipts forecast to be received for contributions, capital and non-recurrent operating grants linked to specific projects. This is partially offset by \$0.88 million increase in rates, user fees and reimbursements and a \$0.64 million net decrease in payments to employees and other payments.

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 2014- 2015 \$'000	Budget 2015- 2016 \$'000	Variance \$'000
<b>Surplus (deficit) for the year</b>	<b>2,407</b>	<b>3,044</b>	637
Depreciation	10,150	10,650	500
Loss (gain) on disposal of property, infrastructure, plant & equipment	623	(108)	(731)
Finance costs	224	206	(18)
Net movement in current assets and liabilities	836	(602)	(1,438)
<b>Cash flows available from operating activities</b>	<b>14,240</b>	<b>13,190</b>	<b>(1,050)</b>

### 5.1.2 Investing activities (\$2.13 million decrease)

The decrease in payments for investing activities is a result of the carry forward capital works expenditure included in the forecast actual. Details of the capital works programs for both years are disclosed in Section 10 of this budget report. Proceeds from sale of assets are forecast to increase by \$0.33 million due to planned sale of the landfill compactor.

### 5.1.3 Financing activities (\$1.29 million increase)

For 2015-2016 the total of principal repayments is projected to be \$1.38 million and finance charges are projected to be \$0.21 million. The large increase is due to no new borrowings planned for 2015-2016.

### 5.1.4 Cash and cash equivalents at end of the year (\$0.40 million decrease)

Overall, total cash and investments is forecast to decrease by \$0.40 million to \$11.11 million as at 30 June 2016, reflecting Council's strategy of using cash and investments to maintain existing service levels. This is consistent with Council's Strategic Resource Plan (see Section 8), which forecasts future cash requirements.



## 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 2016 it will have cash and investments of \$11.11 million, which has been restricted as shown in the following table.

	Ref	Actual 2014- 2015 \$'000	Budget 2015- 2016 \$'000	Variance \$'000
<b>Total cash and investments</b>		<b>11,508</b>	<b>11,111</b>	<b>(398)</b>
Restricted cash and investments				
- Statutory reserves	5.2.1	(116)	(66)	50
- Trust funds and deposits		(388)	(388)	0
<b>Unrestricted cash and investments</b>	5.2.2	<b>11,004</b>	<b>10,657</b>	<b>(348)</b>
- Discretionary reserves	5.2.3	(688)	(1,266)	(578)
<b>Unrestricted cash adjusted for discretionary reserves</b>	5.2.4	<b>10,316</b>	<b>9,391</b>	<b>(925)</b>

### 5.2.1 Statutory reserves (\$0.66 million)

These funds must be applied for specified statutory purposes in accordance with various legislative requirements. While these funds earn interest revenues for Council, the funds are not available for other purposes.

### 5.2.2 Unrestricted cash and investments (\$10.66 million)

The amount shown is in accordance with the definition of unrestricted cash included in the Section 3 of the Regulations. These funds are free of statutory reserve funds and cash to be used to fund capital works expenditure from the previous financial year.

### 5.2.3 Discretionary reserves (\$1.27 million)

These funds are shown as discretionary reserves as, although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes. 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 adjusted for discretionary reserves (\$9.39 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 and contributions. 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.

## 6. Analysis of capital budget

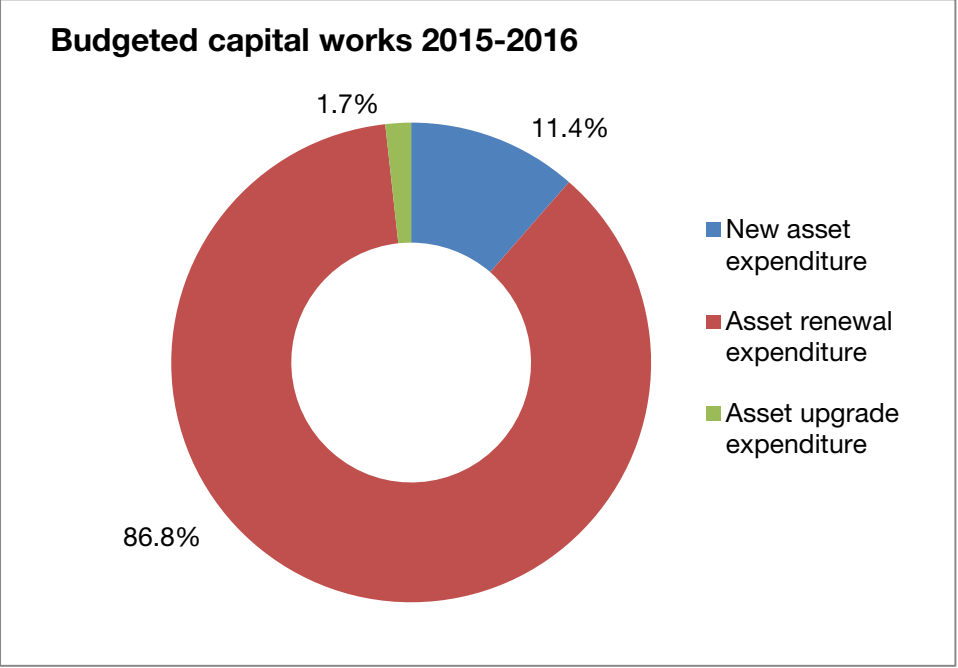
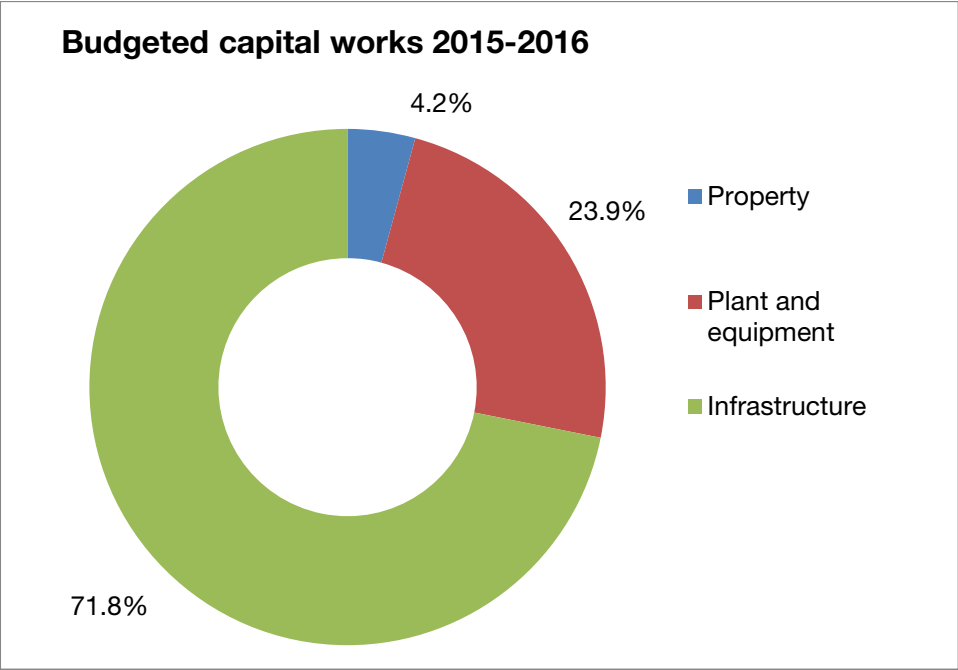
This section analyses the planned capital works expenditure budget for the 2015-2016 year and the sources of funding for the capital budget. Further detail on the capital works program can be found in Appendix C.

### 6.1 Capital works expenditure

Capital Works Areas	Ref	Forecast		Variance
		Actual 2014- 2015 \$'000	Budget 2015- 2016 \$'000	
<b>Works carried forward</b>	6.1.1			
<b>Property</b>				
Land		17	0	(17)
Land improvements		0	0	0
<b>Total land</b>		<b>17</b>	<b>0</b>	<b>(17)</b>
Buildings		257	0	(257)
Leasehold improvements		0	0	0
<b>Total buildings</b>		<b>257</b>	<b>0</b>	<b>(257)</b>
<b>Total property</b>		<b>274</b>	<b>0</b>	<b>(274)</b>
<b>Plant and equipment</b>				
Plant, machinery and equipment		409	0	(409)
Fixtures, fittings and furniture		0	0	0
Computers and telecommunications		80	0	(80)
<b>Total plant and equipment</b>		<b>489</b>	<b>0</b>	<b>(489)</b>
<b>Infrastructure</b>				
Roads		795	0	(795)
Bridges		151	0	(151)
Footpaths and cycleways		205	0	(205)
Drainage		30	0	(30)
Recreational, leisure and community facilities		36	0	(36)
Waste management		0	0	0
Parks, open space and streetscapes		200	0	(200)
Aerodromes		0	0	0
Other infrastructure		49	0	(49)
<b>Total infrastructure</b>		<b>1,466</b>	<b>0</b>	<b>(1,466)</b>
<b>Total works carried forward</b>		<b>2,228</b>	<b>0</b>	<b>(2,228)</b>

Note: No carried forward works have been included in the 2015-2016 capital works budget.

Capital Works Areas	Ref	Forecast	Budget	Variance
		Actual 2014- 2015 \$'000	2015- 2016 \$'000	\$'000
<b>New works</b>				
<b>Property</b>	6.1.2			
Land		0	10	10
Land improvements		0	0	0
<b>Total land</b>		<b>0</b>	<b>10</b>	<b>10</b>
Buildings		2,531	528	(2,003)
Leasehold improvements		0	0	0
<b>Total buildings</b>		<b>2,531</b>	<b>528</b>	<b>(2,003)</b>
<b>Total property</b>		<b>2,531</b>	<b>538</b>	<b>(1,993)</b>
<b>Plant and equipment</b>	6.1.3			
Plant, machinery and equipment		1,570	2,778	1,207
Fixtures, fittings and furniture		0	0	0
Computers and telecommunications		310	262	(48)
<b>Total plant and equipment</b>		<b>1,880</b>	<b>3,039</b>	<b>1,159</b>
<b>Infrastructure</b>	6.1.4			
Roads		5,731	6,173	442
Bridges		350	1,100	750
Footpaths and cycleways		212	195	(17)
Drainage		63	880	817
Recreational, leisure and community facilities		360	50	(310)
Waste management		40	80	40
Parks, open space and streetscapes		576	620	44
Aerodromes		60	0	(60)
Other infrastructure		30	30	0
<b>Total infrastructure</b>		<b>7,422</b>	<b>9,128</b>	<b>1,264</b>
<b>Total new works</b>		<b>11,833</b>	<b>12,705</b>	<b>430</b>
<b>Total capital works expenditure</b>		<b>14,061</b>	<b>12,705</b>	<b>(405)</b>
<b>Represented by:</b>				
New asset expenditure	6.1.5	3,378	1,453	(1,925)
Asset renewal expenditure	6.1.5	9,280	11,032	1,752
Asset upgrade expenditure	6.1.5	1,403	220	(1,183)
Asset expansion expenditure	6.1.5	0	0	0
<b>Total capital works expenditure</b>		<b>14,061</b>	<b>12,705</b>	<b>(1,356)</b>



Source: Appendix A. A more detailed listing of the capital works program 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 factors including planning issues, weather delays and extended consultation. No carried forward works from 2014-2015 have been included in the 2015-2016 capital works budget.

### **6.1.2 Property (\$0.54 million)**

The property class comprises buildings and building improvements including community facilities, municipal offices, sports facilities and pavilions.

For the 2015-2016 year, \$0.54 million will be expended on building and building improvement projects. Some of the projects include Camperdown clock tower face renewal (\$110,000), replacement of old section of roof on Timboon Kindergarten (\$30,000), Lismore depot office renewal (\$35,000), Derrinallum public toilet renewal (\$40,000), Skipton Public toilet renewal (\$15,000), Cobden Library shelving (\$10,000).

### **6.1.3 Plant and equipment (\$3.04 million)**

Plant and equipment includes plant, machinery and equipment, computers and telecommunications and fixtures, fittings and furniture.

For the 2015-2016 year, \$2.78 million will be expended on plant and equipment and \$0.26 million on information technology equipment and software. The more significant projects include ongoing cyclical replacement of the light fleet (\$0.8 million), Plant and equipment renewal (\$1.98 million) of which \$900,000 will be spent on a new compactor for the landfill.

### **6.1.4 Infrastructure (\$9.13 million)**

Infrastructure includes roads, bridges, footpaths and cycleways, drainage, recreation, leisure and community facilities, parks, open space and streetscapes, aerodromes, car parks and other structures.

For the 2015-2016 year, \$6.17 million will be expended on road projects. The more significant projects include local road resealing (\$1.97 million), local road rehabilitation projects (\$1.96 million), road resheeting (\$2.03 million), kerb and channel renewal (\$172,000), and bicycle strategy implementation (\$30,000).

\$1.10 million will be spent on bridge works being stage one of Castle Carey Road bridge replacement and \$0.88 million will be expended on major drainage work at Skipton Jubilee park.

\$0.62 million will be expended on parks, open space and streetscapes, including \$300,000 on the Timboon streetscape and \$290,000 on Port Campbell streetscape design and emergency works.

Other infrastructure expenditure includes \$0.03 million on public art, \$0.2 million on footpaths and cycleways, \$0.08 million on waste facilities, and \$0.05 million on playgrounds.

### **6.1.5 Asset renewal (\$11.03 million), new assets (\$1.5 million) and upgrade (\$0.22 million)**

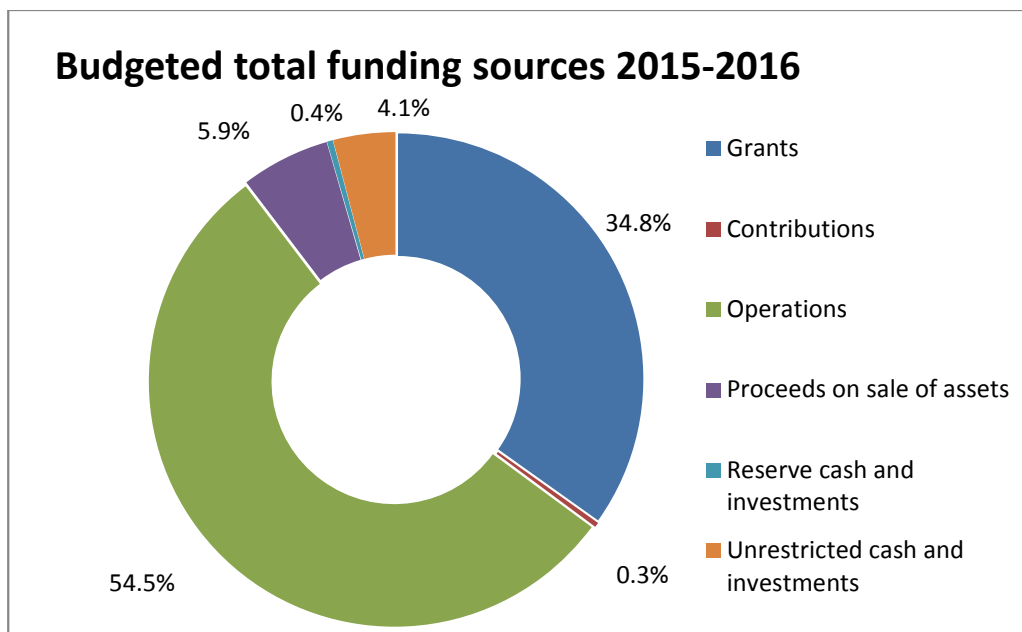
A distinction is made between expenditure on new assets, asset renewal and, upgrade. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have any element of renewal or

upgrade of existing assets but will result in an additional burden for future operation, maintenance and capital renewal.

The major projects included in the above categories, which constitute expenditure on new assets, are the Skipton drainage (\$880,000), Footpath under special charge schemes (\$131,000) and various information technology projects (\$142,000). The remaining capital expenditure represents renewals and upgrades of existing assets.

## 6.2 Funding sources

Sources of funding	Ref	Forecast		Variance \$'000
		Actual	Budget	
		2014- 2015 \$'000	2015- 2016 \$'000	
<b>Works carried forward</b>				
<i>Current year funding</i>				
Grants		941	0	(941)
Contributions		258	0	(258)
Borrowings		500	0	(500)
Council cash				
- operations		529	0	(529)
- proceeds on sale of assets		0	0	0
- reserve cash and investments		0	0	0
- unrestricted cash		0	0	0
<b>Total works carried forward</b>	6.2.1	<b>2,228</b>	<b>0</b>	<b>(2,228)</b>
<b>New works</b>				
<i>Current year funding</i>				
Grants	6.2.2	4,529	4,505	(24)
Contributions		182	39	(143)
Borrowings		1,250	0	(1,250)
Council cash				
- operations	6.2.3	5,445	7,058	1,613
- proceeds on sale of assets	6.2.4	427	758	331
- reserve cash	6.2.5	0	50	50
- unrestricted cash	6.2.6	0	295	295
<b>Total new works</b>		<b>11,833</b>	<b>12,705</b>	<b>872</b>
<b>Total funding sources</b>		<b>14,061</b>	<b>12,705</b>	<b>(1,356)</b>



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 factors including planning issues, weather delays and extended consultation. No carried forward works from 2014-2015 have been included in the 2015-2016 capital works budget.

#### 6.2.2 Grants (\$4.51 million)

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Significant grants and contributions are budgeted to be received for the Castle Carey Road bridge replacement stage 1 (\$0.50 million), Roads to Recovery projects (\$3.2 million), Skipton Drainage works (\$0.50 million) and Compressed Natural Gas Conversion (\$0.34 million).

#### 6.2.3 Council cash - operations (\$7.06 million)

Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$7.06 million will be generated from operations to fund the 2015-2016 capital works program. This amount equates to the cash generated from operating activities of \$11.11 million as set out in Section 5. 'Analysis of Budgeted Cash Position' adjusted for capital grants of \$4.51 million and repayment of loan borrowings \$1.59 million.

#### 6.2.4 Council cash - proceeds from sale of assets (\$0.76 million)

Proceeds from sale of assets include motor vehicle sales in accordance with Council's fleet and plant renewal policy of \$0.76 million.

#### 6.2.5 Council cash - reserve cash (\$0.05 million)

Council has specific purpose cash reserves, which can be used to fund certain capital works. The reserves include monies set aside for specific purposes such as public open space and Landfill rehabilitation. For 2015-2016, \$50,000 will be used to contribute to Camperdown Playspace project.

### **6.2.6 Council cash - unrestricted cash (\$0.30 million)**

In addition to reserve cash, Council has uncommitted cash and investments which represent unrestricted cash and funds preserved from the previous year mainly as a result of improved financial performance. It is forecast that \$0.30 million will be available from the 2014-2015 year to fund capital works in the 2015-2016 year.



## 7. Analysis of budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2014-2015 and 2015-2016. It also considers a number of key financial performance indicators.

### 7.1 Budgeted balance sheet

	Ref	Forecast		Variance
		Actual	Budget	
		2015	2016	
		\$'000	\$'000	\$'000
<b>Current assets</b>	7.1.1			
Cash and cash equivalents		11,508	11,111	(398)
Trade and other receivables		2,081	2,500	419
Financial assets		47	96	49
Inventories		75	75	0
Other assets		656	656	0
<b>Total current assets</b>		<b>14,367</b>	<b>14,438</b>	<b>70</b>
<b>Non-current assets</b>	7.1.1			
Trade and other receivables		84	84	0
Investment in associates		311	311	0
Other financial assets		453	457	4
Property, infrastructure, plant and equipment		416,602	418,007	1,405
<b>Total non-current assets</b>		<b>417,450</b>	<b>418,859</b>	<b>1,409</b>
<b>Total assets</b>		<b>431,817</b>	<b>433,296</b>	<b>1,479</b>
<b>Current liabilities</b>	7.1.2			
Trade and other payables		2,933	2,500	433
Trust funds and deposits		388	388	0
Provisions		3,592	3,350	242
Interest-bearing loans and borrowings		781	956	(175)
<b>Total current liabilities</b>		<b>7,694</b>	<b>7,194</b>	<b>500</b>
<b>Non-current liabilities</b>	7.1.2			
Provisions		5,471	5,963	(492)
Interest-bearing loans and borrowings		3,798	2,241	1,557
<b>Total non-current liabilities</b>		<b>9,269</b>	<b>8,204</b>	<b>1,065</b>
<b>Total liabilities</b>		<b>16,963</b>	<b>15,398</b>	<b>1,565</b>
<b>Net assets</b>		<b>414,854</b>	<b>417,898</b>	<b>3,044</b>
<b>Equity</b>	7.1.4			
Accumulated surplus		210,206	212,722	2,516
Reserves		204,648	205,176	528
<b>Total equity</b>		<b>414,854</b>	<b>417,898</b>	<b>3,044</b>

Source: Appendix A

### **7.1.1 Current Assets (\$0.07 million increase) and Non-Current Assets (\$1.41 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 slightly increase by \$0.07 million during the year. Cash will decrease by \$0.40 million to fund the capital works program during the year and Trade receivables will increase \$0.42 million.

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 will increase by \$0.04 million being the net movement due to repayments in accordance with agreed repayment terms and new loans advanced during the year.

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

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, etc which has been built up by Council over many years. The \$1.41 million increase in this balance is attributable to the net result of the capital works program (\$12.70 million of new assets), depreciation of assets (\$10.65 million) and the sale through sale of property, plant and equipment (\$0.65 million).

### **7.1.2 Current Liabilities (\$0.50 million decrease) and Non-Current Liabilities (\$1.07 million decrease)**

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to reduce to historical average level of \$2.50 million.

Provisions include accrued long service leave, annual leave and rostered days off owing to employees. Current and non-current combined, employee entitlements are expected to increase marginally (\$0.25 million) due to more active management of entitlements and factoring in an increase for Collective Agreement outcomes.

Interest-bearing loans and borrowings are borrowings of Council. Council is budgeting to repay loan principal of \$1.38 million over the year.

### **7.1.3 Working Capital (\$0.57 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.

Some of Council's cash assets are restricted in that they are required by legislation to be held in reserve for specific purposes or at Council's discretion.

	Forecast		Variance \$'000
	Actual	Budget	
	2015 \$'000	2016 \$'000	
<b>Current assets</b>	14,367	14,438	70
<b>Current liabilities</b>	7,694	7,194	500
<b>Working capital</b>	<b>6,673</b>	<b>7,244</b>	<b>570</b>
Restricted cash and investment current assets			
- Statutory reserves	(116)	(66)	50
- Specific purpose reserves	(688)	(1,266)	(578)
- Trust funds and deposits	(388)	(388)	0
<b>Unrestricted working capital</b>	<b>5,481</b>	<b>5,524</b>	<b>43</b>

#### 7.1.4 Equity (\$3.04 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. \$3.04 million increase in accumulated surplus results directly from the surplus for the year.

#### 7.2 Key assumptions

In preparing the Balance Sheet for the year ending 30 June 2016 it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

- A total of 99% of total rates and charges raised will be collected in the 2015-2016 year (2014-2015: 99% forecast actual)
- Trade creditors to be based on total capital and operating expenditure excluding written down value of assets sold, depreciation and employee costs. Payment cycle is 30 days
- Other debtors and creditors to remain consistent with 2014-2015 levels
- Employee entitlements to be increased by the Collective Agreement outcome offset by the impact of more active management of leave entitlements of staff
- Repayment of loan principal to be \$1.38 million
- Total capital expenditure to be \$12.70 million

## Long term strategies

### 8. Strategic resource plan and financial performance indicators

This section details the Strategic Resource Plan (SRP) for the years 2015-2016 to 2018-2019 and provides information on the long term financial projections of the Council. The budgeted statements contained within Appendix A of this document form part of the SRP.

#### 8.1 Plan development

The Act requires a SRP to be prepared describing both financial and non-financial resources (including human resources) for at least the next four financial years to achieve the strategic objectives in the Council Plan. In preparing the SRP, Council must take into account all other plans and strategies in regard to services and initiatives which commit financial and non-financial resources for the period of the SRP. Council has prepared this SRP for the four years 2015-2016 to 2018-2019 as part of its ongoing financial planning to assist in adopting a budget within a longer term framework. The SRP takes the strategic objectives and strategies as specified in the Council Plan and expresses them in financial terms for the next four years.

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

- Maintain existing service levels
- Maintain a breakeven operating result over the life of the plan
- Maintain capital renewal to depreciation ratio of at least 100% on average over the plan
- 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 SRP 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. When updating the SRP, Council considers:

- Asset management in accordance with Council's asset management plans;
- Annual assessment of Council's financial position;
- A borrowing Strategy that maintains debt management ratios within State Government prudential limits;
- A rating strategy that minimises annual rates increases;

- A plan to use cash-backed reserves for future unfunded superannuation liability contributions and future landfill remediation works.
- Anticipated capping of 2.5% on the increase in rates and charges income from 2016-2017.

## 8.2 Financial resources

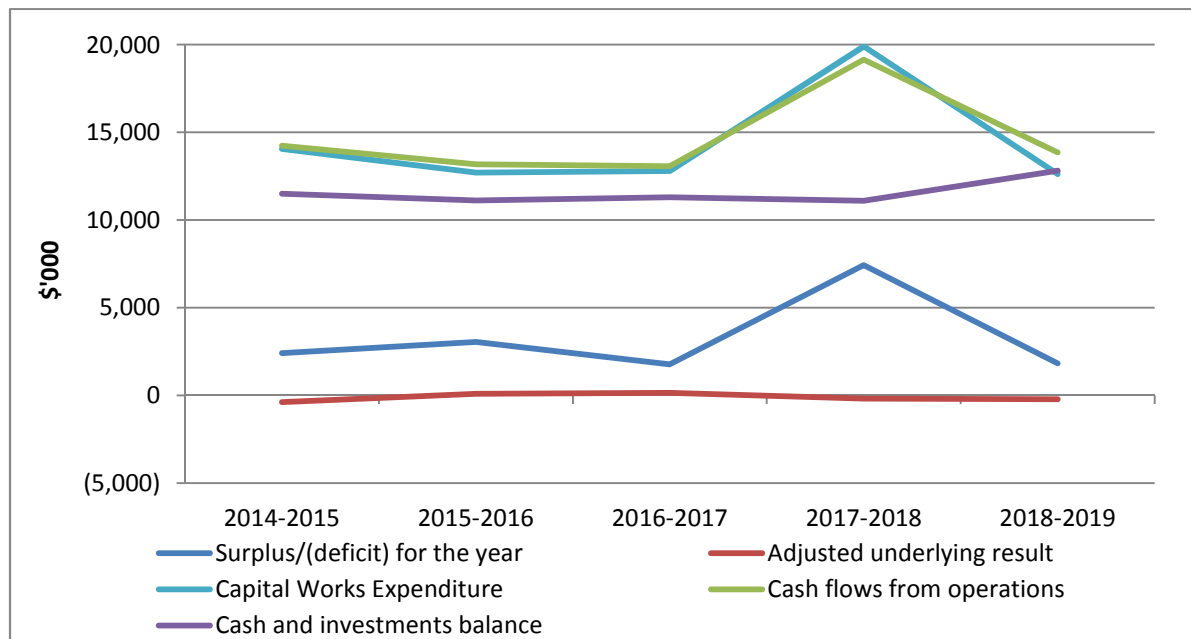
The following table summarises the key financial results for the next four years as set out in the SRP for years 2015-2016 to 2018-2019. Appendix A includes a more detailed analysis of the financial resources to be used over the four year period.

Indicator	Forecast	Budget	Strategic Resource Plan			Trend
	Actual		Projections			
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	+ / o / -
	\$'000	\$'000	\$'000	\$'000	\$'000	
Surplus/(deficit) for the year	2,407	3,044	1,774	7,430	1,825	o
Adjusted underlying result	(376)	100	142	(173)	(217)	-
Cash and investments balance	11,508	11,111	11,307	11,105	12,821	+
Cash flows from operations	14,240	13,190	13,079	19,155	13,855	+
Capital works expenditure	14,061	12,705	12,800	19,890	12,615	+

Key to Forecast Trend:

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

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



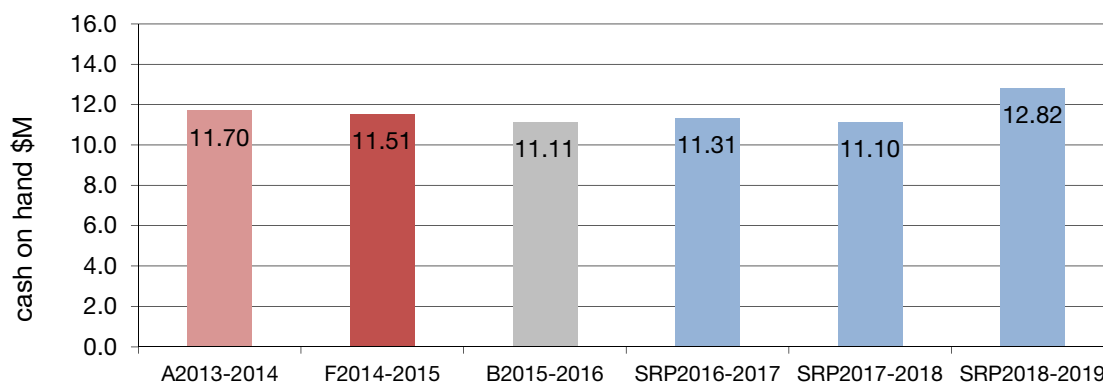
The Following key assumptions were used to form the plan:

	2015-2016	2016-2017	2017-2018	2018-2019
	%	%	%	%
Consumer Price Index	2.3	2.5	2.5	2.5
Local Government Cost Index	3.3	3.5	3.5	3.5
Rate increases	5.0	2.5	2.5	2.5
Wages growth	4.5	4.5	3.0	3.0
Government funding	2.0	1.0	1.0	1.0
Statutory fees	2.0	2.5	2.5	2.5
Investment return	2.5	2.5	2.5	2.5

The key outcomes of the SRP are as follows:

### Financial sustainability

Cash and investments is forecast to increase by \$1.71 million over the four year period from \$11.11 million to \$12.82 million and cash backed reserves forecast to increase by (\$0.85 million), over the life of the SRP, which indicates a balanced budget on a cash basis. The peak in year 2017-2018 is as a result of forecast major investment into first stage of the Twelve Apostles rail trail construction and the estimated grant income associated with the project.



## Rating levels

A 5% increase is budgeted for 2015-2016 in line with previous years SRP and a modest 2.5% rate increases are forecast over the three future years of the SRP. The decrease is in anticipation of the introduction by the Victorian State Government of “A fairer rating system” where it is anticipated that rate increases will be tied to/capped at CPI. Council has taken the conservative approach and forecast rate increase at a level representing estimated CPI.

Year	General	Municipal	Garbage	Total
	Rate	Charge	Charge	Rates
	Increase	Increase	Increase	Raised
	%	\$'000	\$'000	\$'000
2014-2015	5.00	(429.8)	70.40	18,586
2015-2016	5.00	73.83	76.96	19,522
2016-2017	2.50	75.67	78.88	20,010
2017-2018	2.50	77.57	80.85	20,511
2018-2019	2.50	79.51	82.88	21,023

The existing rating strategy comprises four differential rates (general, farm, vacant industrial land 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 93% of the general rate, the vacant industrial land rate is set at 120% 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.

Rate type	How applied	2014-2015	2015-2016	Change
General rate	Cents/\$ CIV	0.34134	0.36020	5.5%
Farm rate	Cents/\$ CIV	0.32086	0.33499	4.4%
Vacant Industrial Land	Cents/\$ CIV	0.40961	0.43224	5.5%
Cultural and Recreational Land rate	Cents/\$ CIV	0.17067	0.18010	5.5%
Municipal charge	\$/ property	\$176.40	\$184.90	4.8%
Kerbside collection charge	\$/ property	\$272	\$280	2.9%

## Service delivery strategy

Service levels have been maintained throughout the four year period. Despite this, operating surpluses are forecast in years 2015-2016 to 2018-2019 as a result of capital grant revenue being received to fund the annual capital works program. However, excluding the effects of capital items such as capital grants and contributions, the adjusted underlying result is a deficit over the four year period. The adjusted underlying result is a measure of financial sustainability and is an important measure as once-off capital items can often mask the operating result.

	Forecast		Strategic Resource Plan		
	Actual	Budget	Projections		
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
	\$'000	\$'000	\$'000		
Operating Expenditure	40,433	39,293	40,028	41,218	42,267
Less Operating Income	42,840	42,337	41,802	48,648	44,091
<b>Operating Surplus</b>	<b>(2,407)</b>	<b>(3,044)</b>	<b>(1,774)</b>	<b>(7,430)</b>	<b>(1,825)</b>
Less Rates	18,586	19,522	20,010	20,511	21,023
Less Capital Grants	5,470	4,505	3,127	9,093	3,607
<b>Cost of Services</b>	<b>(26,463)</b>	<b>(27,071)</b>	<b>(24,911)</b>	<b>(37,034)</b>	<b>(26,455)</b>

## Borrowing strategy

Borrowings are forecast to reduce from \$4.58 million to \$1.60 million over the four year period. With a debt reduction strategy in place there are no new borrowings forecast beyond 2014-2015.

Year	New Borrowings	Principal Paid	Interest Paid	Balance 30 June
	\$'000	\$'000	\$'000	\$'000
2014-2015	1,250	1,321	224	4,579
2015-2016	0	1,382	206	3,197
2016-2017	0	956	144	2,241
2017-2018	0	320	109	1,921
2018-2019	0	318	91	1,603

## Infrastructure strategy

Capital expenditure over the four year period will total \$58.30 million at an average of \$14.58 million. Excluding the Twelve Apostles rail trail construction project the average is \$12.33 million.

Year	Summary of funding sources				
	Total Capital	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000
2014-2015	14,061	5,470	426	6,915	1,250
2015-2016	12,705	4,505	39	8,161	0
2016-2017	12,800	3,127	105	9,568	0
2017-2018	19,890	9,093	110	10,687	0
2018-2019	12,615	3,607	35	8,973	0



### 8.3 Financial performance indicators

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

Indicator	Measure	Notes	Forecast	Budget	Strategic Resource Plan			Trend
			Actual		Projections			
			2014-2015		2015-2016	2016-2017	2017-2018	
<b>Operating position</b>								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	(0.94%)	0.25%	0.35%	(0.42%)	(0.52%)	o
<b>Liquidity</b>								
Working Capital	Current assets / current liabilities	2	186.7%	200.7%	217.5%	210.9%	230.3%	+
Unrestricted cash	Unrestricted cash / current liabilities		148.1%	153.5%	166.3%	159.7%	180.0%	+
<b>Obligations</b>								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	24.6%	16.4%	11.2%	9.4%	7.6%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		8.3%	8.1%	5.5%	2.1%	1.9%	+
Indebtedness	Non-current liabilities / own source revenue		39.1%	31.7%	29.9%	28.1%	26.3%	+
Asset renewal	Asset renewal expenditure / depreciation	4	91.4%	103.6%	87.2%	109.0%	101.3%	o
<b>Stability</b>								
Rates concentration	Rate revenue / adjusted underlying revenue	5	46.4%	49.6%	49.8%	50.0%	50.0%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.4%	0.4%	0.4%	0.4%	0.4%	o

Indicator	Measure	Notes	Forecast	Budget	Strategic Resource Plan Projections			Trend
			Actual 2014- 2015	2015- 2016	2016- 2017	2017- 2018	2018- 2019	+/-
<b>Efficiency</b>								
Expenditure level	Total expenditure / no. of property assessments		\$4,243	\$4,106	\$4,183	\$4,307	\$4,417	-
Revenue level	Residential rate revenue / No. of residential property assessments		\$1,175	\$1,240	\$1,277	\$1,315	\$1,355	-
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		4.46%	3.70%	3.72%	4.10%	4.12%	-

Key to Forecast Trend:

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

## Notes to indicators

**1 Adjusted underlying result** – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Improvement in financial performance expected over the period, although continued losses means reliance on Council's cash reserves from previous financial years. Like the underlying result, in addition to excluding non-cash contributions, this indicator also excludes non-recurrent capital grants and capital cash contributions.

**2 Working Capital** – The proportion of current liabilities represented by current assets. Working capital is forecast to increase slightly in 2015-2016 year. The trend in later years is to remain steady at an acceptable level.

**3 Debt compared to rates** - Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of debt and no new borrowings.

**4 Asset renewal** - This percentage indicates the extent of Council's renewal of assets 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. Asset renewal has been a focus of Council for many years and as a result renewal demands are being met on a year to year basis and on average Asset renewal is greater than 100% for the life of the SRP.

**5 Rates concentration** - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will become more reliant on rate revenue compared to all other revenue sources which will be a challenge in future year with the anticipated introduction of rate “capping” at CPI as well as low or no increases in recurrent grant funding.

#### 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. A summary of Council’s anticipated human resources requirements for the 2015-2016 year is shown below and further detail is included in Section 4.3.1 of this budget. A statement of Human Resources is included in Appendix A.

Indicator	Forecast Actual 2014-2015	Budget 2015- 2016	Strategic Resource Plan Projections Projections		
			2016- 2017	2017- 2018	2018- 2019
Employee costs (\$'000)					
- Operating	13,633	14,342	14,988	15,438	15,901
- Capital	1,210	1,894	2,557	3,196	3,995
<b>Total</b>	<b>14,843</b>	<b>16,236</b>	<b>17,545</b>	<b>18,634</b>	<b>19,896</b>
Employee numbers (EFT)	192.4	192.4	192.4	192.4	191.4

Source: Appendix A

	Budget 2015- 2016	Strategic Resource Plan Projections Projections		
		2016- 2017	2017- 2018	2018- 2019
<b>Governance</b>				
Permanent full time	652	681	702	723
Permanent part time	410	428	441	454
<b>Total Governance</b>	<b>1,062</b>	<b>1,109</b>	<b>1,143</b>	<b>1,177</b>
<b>Corporate &amp; Community Services</b>				
Permanent Full Time	2,159	2,256	2,324	2,394
Permanent Part Time	2,338	2,443	2,516	2,592
<b>Total Corporate &amp; Community Services</b>	<b>4,497</b>	<b>4,700</b>	<b>4,841</b>	<b>4,986</b>
<b>Sustainable Development</b>				
Permanent Full Time	2,324	2,429	2,501	2,576
Permanent Part Time	599	626	645	664
<b>Total Sustainable Development</b>	<b>2,923</b>	<b>3,055</b>	<b>3,146</b>	<b>3,241</b>
<b>Works and Services</b>				
Permanent Full Time	4,644	4,853	4,998	5,148
Permanent Part Time	31	33	34	35
<b>Total Works and Services</b>	<b>4,675</b>	<b>4,885</b>	<b>5,032</b>	<b>5,183</b>
Casuals, temporary and fixed term	1,185	1,239	1,277	1,315
<b>Total staff expenditure</b>	<b>14,342</b>	<b>14,988</b>	<b>15,438</b>	<b>15,901</b>

	Budget	Strategic Resource Plan Projections			
		Projections			
		2015-2016	2016-2017	2017-2018	2018-2019
<b>Governance</b>					
Permanent Full Time	6.0	6.0	6.0	6.0	
Permanent Part Time	5.5	5.5	5.5	5.5	
<b>Total Governance</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>	
<b>Corporate &amp; Community Services</b>					
Permanent Full Time	24.0	24.0	24.0	24.0	
Permanent Part Time	33.3	33.3	33.3	33.3	
<b>Total Corporate &amp; Community Services</b>	<b>57.3</b>	<b>57.3</b>	<b>57.3</b>	<b>57.3</b>	
<b>Sustainable Development</b>					
Permanent Full Time	25.0	25.0	25.0	25.0	
Permanent Part Time	7.5	7.5	7.5	7.5	
<b>Total Sustainable Development</b>	<b>32.5</b>	<b>32.5</b>	<b>32.5</b>	<b>32.5</b>	
<b>Works and Services</b>					
Permanent Full Time	82.0	84.0	86.0	86.0	
Permanent Part Time	0.4	0.4	0.4	0.4	
<b>Total Works and Services</b>	<b>82.4</b>	<b>84.4</b>	<b>86.4</b>	<b>86.4</b>	
Casuals, temporary and fixed term	8.6	6.6	4.6	3.6	
<b>Total staff numbers</b>	<b>192.4</b>	<b>192.4</b>	<b>192.4</b>	<b>191.4</b>	

Source: Appendix A

## 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 valuations. This section should be read in conjunction with Council's Rating Strategy which is available on Council's website.

### 9.1 Rating context

In developing the Strategic Resource Plan (Section 8.), rates and charges were identified as an important source of revenue, accounting for 46% of the total revenue received by Council on average annually. 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, particularly recent changes in property valuations and subsequently rates for some properties in the municipality. To ensure that deliberations about future rate increases have been made on an informed basis, comparisons of historical rate increases were made between Council and other similar sized councils. The following table shows a comparison of the last five years and the average rates per capita for the 2014-2015 year.

Year	Corangamite Shire Council
2010-2011	5.0%
2011-2012	5.0%
2012-2013	5.0%
2013-2014	5.0%
2014-2015	5.0%
<b>Average increase</b>	<b>5.0%</b>
<b>Average per capita 2014-2015</b>	<b>\$982</b>

Source: Council's Strategic Resource Plan 2015-2016 to 2018-2019 (Section 8)

The table indicates that over the past five years Council's general rate increases have been 5% and the average rate per capita was \$982 in 2014-2015.

## 9.2 Current year rates and charges

It is predicted that the 2015-2016 operating position will be significantly impacted by wages growth and reductions in government funding. It will therefore be necessary to achieve future revenue growth while containing costs in order to achieve balanced adjusted cash position by 2018-2019 as set out in the Strategic Resource Plan. The \$6.82 million contribution from operations toward capital investment for the 2015-2016 year is also much less than the desired renewal expenditure level of \$10.65 million and therefore, Council relies on rate increases 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, the general rate will increase by the planned 5%, the municipal charge by 5% and the kerbside collection charge by 5.5%. This will raise total rates and charges for 2015-2016 of \$19.52 million. Council's kerbside charge has increased by more than the general rate due to an increase in operating costs of the Landfill.

The following table sets out future proposed increases in rates and charges and the total rates to be raised, based on the forecast financial position of Council as at 30 June 2015.

Year	General Rate Increase %	Municipal Charge Increase \$'000	Garbage Charge Increase \$'000	Total Rates Raised \$'000
2014-2015	5.00	(429.8)	70.40	18,586
2015-2016	5.00	73.83	76.96	19,522
2016-2017	2.50	75.67	78.88	20,010
2017-2018	2.50	77.57	80.85	20,511
2018-2019	2.50	79.51	82.88	21,023

## 9.3 Rating structure

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

- Property values, which 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 the 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, vacant industrial 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 strategy comprises four differential rates (general, farm, vacant industrial land 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 93% of the general rate, the vacant industrial land rate is set at 120% 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 2015-2016 year. A more detailed analysis of the rates to be raised is contained in Appendix B 'Statutory Disclosures'.

Rate type	How applied	2014-2015	2015-2016	Change
General rate	Cents/\$ CIV	0.34134	0.36020	5.5%
Farm rate	Cents/\$ CIV	0.32086	0.33499	4.4%
Vacant Industrial Land	Cents/\$ CIV	0.40961	0.43224	5.5%
Cultural and Recreational Land rate	Cents/\$ CIV	0.17067	0.18010	5.5%
Municipal charge	\$/ property	\$176.40	\$184.90	4.8%
Kerbside collection charge	\$/ property	\$272	\$280	2.9%

Council has adopted a formal Rating Strategy that contains expanded information on Council's rating structure and the reasons behind its choices in applying the rating mechanisms it has used.

## 10. Summary of 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) (Section 8), borrowings have not been identified as being required for the life of the plan. In the past, Council has borrowed to finance capital works projects and from 2015-2016 is in a phase of debt reduction. This will result in a reduction in debt servicing costs, but has meant that cash reserves have been used as an alternate funding source to maintain required capital renewal programs. With Council's cash reserves forecast to have \$0.50 million available at 30 June 2015, new borrowings will not be required to fund the capital works program for 2015-2016 and not expected to be required for the life of the SRP.

The SRP includes the results of an analysis of Council's debt position over a number of different indicators. It shows the results of the 'obligations' indicators that are part of the prescribed financial reporting indicators. The outcome of the analysis highlighted that the current level of debt of \$4.58 million is comfortably accommodated. Council has set a goal of reducing debt significantly by 30 June 2019 to \$1.6 million to allow spare debt capacity for future major projects.

For the 2015-2016 year, Council has decided not take out any new borrowings to fund the capital works program and therefore, after making loan repayments of \$1.38 million, will reduce its total borrowings to \$3.20 million as at 30 June 2016. The following table sets out future proposed borrowings repayment, based on the forecast financial position of Council as at 30 June 2015.

Year	New Borrowings	Principal Paid	Interest Paid	Balance 30 June
	\$'000	\$'000	\$'000	\$'000
2014-2015	1,250	1,321	224	4,579
2015-2016	0	1,382	206	3,197
2016-2017	0	956	144	2,241
2017-2018	0	320	109	1,921
2018-2019	0	318	91	1,603

The table below shows information on borrowings specifically required by the Regulations.

	2014-2015	2015-2016
	\$	\$
Total amount borrowed as at 30 June of the prior year	4,650,000	<b>4,578,952</b>
Total amount proposed to be borrowed	1,250,000	<b>0</b>
Total amount projected to be redeemed	(1,321,048)	<b>(1,381,786)</b>
Total amount of borrowings as at 30 June	4,578,952	<b>3,197,166</b>



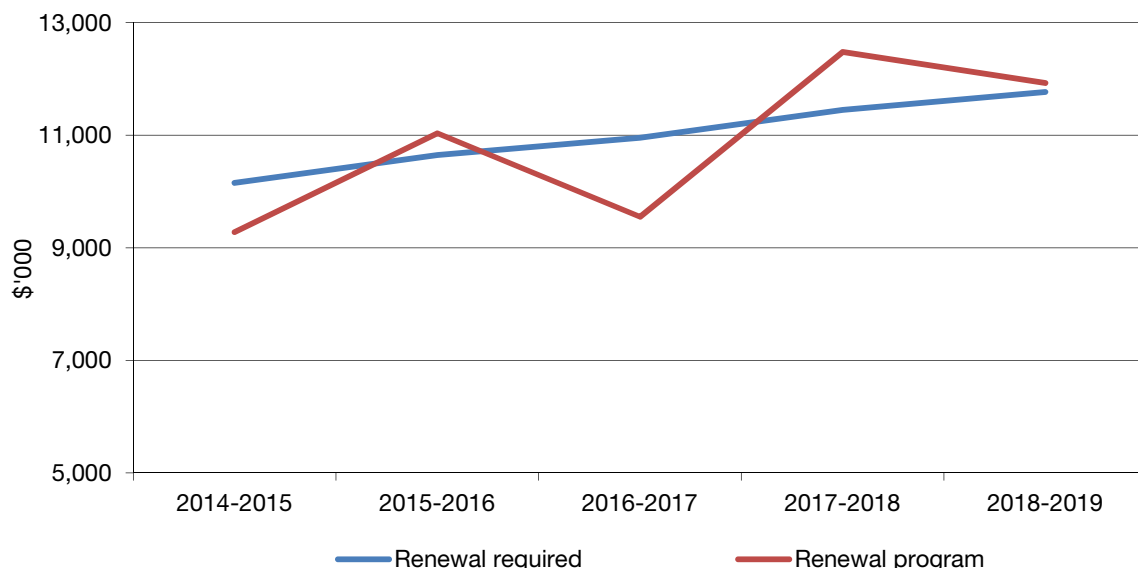
## 10.2 Infrastructure

The Council has developed various Asset Management Plans, which sets out the capital expenditure requirements of Council for the next 10 years by class of asset, and is a key input to the SRP. They predict infrastructure consumption and renewal needs to maintain future community service expectations. The Strategy 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
- Robust process for documenting capital project submissions, vetting and selection.

A key objective of the Asset management Plans is 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.



At present, Council is fortunate to be able to fully fund asset renewal requirements for road infrastructure identified in the Asset Management Plans. Work is currently being completed on building asset condition data that will provide Council with more robust renewal predictions for future year's requirements. The above graph indicates that, on average, the required asset renewal is being addressed and not creating an asset renewal gap or renewal backlog. However, this may change in the

years beyond the SRP if the proposed rate “capping” restricts rates increases beyond CPI.

The following influences have had a significant impact on Asset Management Plans:

- Increased burden to meet changing regulations around operation of Council’s current Landfill and legacy costs of decommissioned tip sites.
- Availability of significant Federal funding for upgrade of roads
- Decision by the Victorian State Government to introduce “*A fairer rating system*” from 2016-2017
- Funding available from Victorian State Government and the Federal Government.

The following table summarises Council's forward outlook on capital expenditure including funding sources for the next four years.

Year	Total Capital \$'000	Grants \$'000	Summary of funding sources		
			Contributions \$'000	Council Cash \$'000	Borrowings \$'000
2014-2015	14,061	5,470	426	6,915	1,250
2015-2016	12,705	4,505	39	8,161	0
2016-2017	12,800	3,127	105	9,568	0
2017-2018	19,890	9,093	110	10,687	0
2018-2019	12,615	3,607	35	8,973	0

In addition to using cash generated from its annual operations, borrowings and external contributions such as government grants, Council has cash reserves that are also used to fund capital projects. These reserves are either ‘statutory’ or ‘discretionary’ cash reserves. Statutory reserves relate to cash held by Council that must be expended on a specific purpose as directed by legislation or a funding body, and include contributions to public open space. Discretionary cash reserves relate to those cash balances that have been set aside by Council and can be used at Council’s discretion, even though they may be earmarked for a specific purpose.

### 10.3 Service delivery

The key objectives in Council's Strategic Resource Plan (Section 8.) which directly impact the future service delivery strategy are to maintain existing service levels and to achieve a breakeven cash position for the life of the SRP. The Rating Information (see Section 9.) also refers to modest rate increases into the future approximating CPI. With these key objectives as a basis, a number of internal and external influences have been identified through discussions with management 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:

	2015-2016	2016-2017	2017-2018	2018-2019
	%	%	%	%
Consumer Price Index	2.3	2.5	2.5	2.5
Local Government Cost Index	3.3	3.5	3.5	3.5
Rate increases	5.0	2.5	2.5	2.5
Wages growth	4.5	4.5	3.0	3.0
Government funding	2.0	1.0	1.0	1.0
Statutory fees	2.0	2.5	2.5	2.5
Investment return	2.5	2.5	2.5	2.5

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

Year	Surplus	Adjusted	Net
	(Deficit)	Underlying	Service
	for the year	Surplus	(Cost)
	\$'000	\$'000	\$'000
2014-2015	2,407	(376)	(17,587)
2015-2016	3,044	100	(17,531)
2016-2017	1,774	142	(17,429)
2017-2018	7,430	(173)	(17,742)
2018-2019	1,825	(217)	(18,056)

Service levels have been maintained throughout the four year period with operating surpluses forecast for all years as a result of capital grant revenue being received to fund the annual capital works program. Excluding the effects of items such as capital contributions, the adjusted underlying result is a small surplus turning to a small deficit over the four year period. The net cost of the services provided to the community increases from \$17.53 million to \$18.06 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 while the budget report needs to focus on the important elements of the budget and provide appropriate analysis, the detail upon which the annual budget is based should be provided in the interests of open and transparent local government.

The contents of the appendices are summarised below:

Appendix	Nature of information	Page
A	Financial statements	76
B	Rates and charges	87
C	Capital works programs	94
D	Fees and charges schedule	108

## **Appendix A**

### **Financial statements**

This appendix presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the years 2015-2016 to 2018-2019 forms part of the Strategic Resource Plan.

The appendix includes the following budgeted information:

#### **1.1 Statements**

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

#### **1.2 Other Information**

- Summary of planned capital works expenditure 2016
- Summary of planned capital works expenditure 2017
- Summary of planned capital works expenditure 2018
- Summary of planned capital works expenditure 2019
- Summary of planned human resources expenditure

Appendix A  
**Financial Statements**  
 To the year ending 30 June 2019  
**1.1 Statements**

**Comprehensive Income Statement**  
 For the four years ending 30 June 2019

	Forecast	<b>Budget</b>	Strategic Resource Plan		
	Actual		Projections		
	2014-2015	<b>2015-2016</b>	2016-2017	2017-2018	2018-2019
	\$'000	<b>\$'000</b>	\$'000	\$'000	\$'000
<b>Income</b>					
Rates and charges	18,586	<b>19,522</b>	20,010	20,511	21,023
Statutory fees and fines	203	<b>180</b>	185	189	194
User fees	5,561	<b>6,103</b>	6,317	6,538	6,767
Contributions - cash	572	<b>62</b>	168	172	101
Reimbursements	1,652	<b>1,537</b>	1,682	1,724	1,767
Grants - Operating (Recurrent)	9,975	<b>9,845</b>	9,828	9,926	10,126
Grants - Operating (Non-recurrent)	994	<b>145</b>	146	148	149
Grants - Capital (Recurrent)	3,113	<b>1,600</b>	1,600	1,600	1,600
Grants - Capital (Non-recurrent)	2,357	<b>2,905</b>	1,527	7,493	2,007
Other income	451	<b>330</b>	339	347	356
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	(623)	<b>108</b>	-	-	-
<b>Total income</b>	42,840	<b>42,337</b>	41,802	48,648	44,091
<b>Expenses</b>					
Employee costs	13,633	<b>14,342</b>	14,988	15,438	15,901
Materials and services	12,529	<b>10,707</b>	10,488	10,698	10,912
Bad and doubtful debts	2	<b>2</b>	2	2	2
Depreciation and amortisation	10,150	<b>10,650</b>	10,953	11,449	11,767
Borrowing costs	224	<b>206</b>	144	109	91
Other expenses	3,896	<b>3,386</b>	3,454	3,523	3,593
<b>Total expenses</b>	40,433	<b>39,293</b>	40,028	41,218	42,267
<b>Surplus/(deficit) for the year</b>	2,407	<b>3,044</b>	1,774	7,430	1,825
<b>Total comprehensive result</b>	2,407	<b>3,044</b>	1,774	7,430	1,825

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**Financial Statements**  
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**Balance Sheet**

For the four years ending 30 June 2019

	Forecast	<b>Budget</b>	Strategic Resource Plan		
	Actual		Projections		
	2014-2015	<b>2015-2016</b>	2016-2017	2017-2018	2018-2019
	\$'000	<b>\$'000</b>	\$'000	\$'000	\$'000
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents	11,508	<b>11,111</b>	11,307	11,105	12,821
Trade and other receivables	2,081	<b>2,500</b>	2,550	2,600	2,650
Other financial assets	47	<b>96</b>	117	168	173
Inventories	75	<b>75</b>	75	75	75
Non-current assets classified as held for sale					
Other assets	656	<b>656</b>	650	625	600
<b>Total current assets</b>	<b>14,367</b>	<b>14,438</b>	<b>14,699</b>	<b>14,573</b>	<b>16,319</b>
<b>Non-current assets</b>					
Trade and other receivables	84	<b>84</b>	82	80	78
Investments in associates and joint ventures	311	<b>311</b>	311	311	311
Other financial assets	453	<b>457</b>	340	219	95
Property, infrastructure, plant & equipment	416,602	<b>418,007</b>	418,933	426,482	426,563
<b>Total non-current assets</b>	<b>417,450</b>	<b>418,859</b>	<b>419,666</b>	<b>427,092</b>	<b>427,047</b>
<b>Total assets</b>	<b>431,817</b>	<b>433,296</b>	<b>434,365</b>	<b>441,665</b>	<b>443,366</b>
<b>Liabilities</b>					
<b>Current liabilities</b>					
Trade and other payables	2,933	<b>2,500</b>	2,550	2,600	2,650
Trust funds and deposits	388	<b>388</b>	388	388	388
Provisions	3,592	<b>3,350</b>	3,501	3,606	3,714
Interest-bearing loans and borrowings	781	<b>956</b>	320	317	335
<b>Total current liabilities</b>	<b>7,694</b>	<b>7,194</b>	<b>6,759</b>	<b>6,911</b>	<b>7,087</b>
<b>Non-current liabilities</b>					
Provisions	5,471	<b>5,963</b>	6,013	6,048	6,084
Interest-bearing loans and borrowings	3,798	<b>2,241</b>	1,921	1,604	1,268
<b>Total non-current liabilities</b>	<b>9,269</b>	<b>8,204</b>	<b>7,934</b>	<b>7,652</b>	<b>7,352</b>
<b>Total liabilities</b>	<b>16,963</b>	<b>15,398</b>	<b>14,693</b>	<b>14,563</b>	<b>14,439</b>
<b>Net assets</b>	<b>414,854</b>	<b>417,898</b>	<b>419,672</b>	<b>427,102</b>	<b>428,927</b>
<b>Equity</b>					
Accumulated surplus	210,206	<b>212,722</b>	214,197	221,277	222,747
Reserves	204,648	<b>205,176</b>	205,475	205,825	206,180
<b>Total equity</b>	<b>414,854</b>	<b>417,898</b>	<b>419,672</b>	<b>427,102</b>	<b>428,927</b>

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**Financial Statements**  
 To the year ending 30 June 2019

**Statement of Changes in Equity**

For the four years ending 30 June

	<b>Total \$'000</b>	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2016</b>				
Balance at beginning of the financial year	414,854	210,206	203,844	804
Surplus/(deficit) for the year	3,044	3,044	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	(578)	-	578
Transfer from other reserves	-	50	-	(50)
<b>Balance at end of the financial year</b>	<b>417,898</b>	<b>212,722</b>	<b>203,844</b>	<b>1,332</b>
<b>2017</b>				
Balance at beginning of the financial year	417,898	212,722	203,844	1,332
Surplus/(deficit) for the year	1,774	1,774	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	(299)	-	299
Transfer from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>419,672</b>	<b>214,197</b>	<b>203,844</b>	<b>1,631</b>
<b>2018</b>				
Balance at beginning of the financial year	419,672	214,197	203,844	1,631
Surplus/(deficit) for the year	7,430	7,430	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	(350)	-	350
Transfer from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>427,102</b>	<b>221,277</b>	<b>203,844</b>	<b>1,981</b>
<b>2019</b>				
Balance at beginning of the financial year	427,102	221,277	203,844	1,981
Surplus/(deficit) for the year	1,825	1,825	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	(355)	-	355
Transfer from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>428,927</b>	<b>222,747</b>	<b>203,844</b>	<b>2,336</b>



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**Financial Statements**  
 To the year ending 30 June 2019

**Statement of Cash Flows**

For the four years ending 30 June 2019

	Forecast	<b>Budget</b>	Strategic Resource Plan		
	Actual		Projections		
	2014-2015	<b>2015-2016</b>	2016-2017	2017-2018	2018-2019
	\$'000	<b>\$'000</b>	\$'000	\$'000	\$'000
	Inflows	<b>Inflows</b>	Inflows	Inflows	Inflows
	(Outflows)	<b>(Outflows)</b>	(Outflows)	(Outflows)	(Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	18,855	<b>19,208</b>	19,973	20,473	20,986
Statutory fees and fines	203	<b>180</b>	182	187	192
User fees	5,649	<b>5,996</b>	6,307	6,528	6,757
Contributions - monetary	572	<b>62</b>	168	172	101
Reimbursements	1,331	<b>1,537</b>	1,682	1,724	1,767
Grants - operating	10,969	<b>9,990</b>	9,975	10,074	10,276
Grants - capital	5,470	<b>4,505</b>	3,127	9,093	3,607
Interest received	368	<b>243</b>	249	255	262
Trust funds and deposits taken	-	-	-	-	-
Other receipts	83	<b>87</b>	96	117	119
Net GST refund / payment	-	-	-	-	-
Employee costs	(13,442)	<b>(14,092)</b>	(14,787)	(15,298)	(15,757)
Materials and services	(15,818)	<b>(14,526)</b>	(13,892)	(14,171)	(14,455)
Trust funds and deposits repaid	-	-	-	-	-
Other payments	-	-	-	-	-
<b>Net cash provided by/(used in) operating activities</b>	<b>14,240</b>	<b>13,190</b>	<b>13,079</b>	<b>19,155</b>	<b>13,855</b>
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(14,061)	<b>(12,705)</b>	(12,800)	(19,890)	(12,615)
Proceeds from sale of property, infrastructure, plant and equipment	427	<b>758</b>	921	892	767
Payments for investments	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-
Loan and advances made	(500)	-	-	-	-
Payments of loans and advances	-	<b>(53)</b>	96	70	119
<b>Net cash provided by/ (used in) investing activities</b>	<b>(14,134)</b>	<b>(12,000)</b>	<b>(11,783)</b>	<b>(18,928)</b>	<b>(11,729)</b>
<b>Cash flows from financing activities</b>					
Finance costs	(224)	<b>(206)</b>	(144)	(109)	(91)
Proceeds from borrowings	1,250	-	-	-	-
Repayment of borrowings	(1,321)	<b>(1,382)</b>	(956)	(320)	(318)
<b>Net cash provided by/(used in) financing activities</b>	<b>(295)</b>	<b>(1,588)</b>	<b>(1,100)</b>	<b>(429)</b>	<b>(409)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>(189)</b>	<b>(398)</b>	<b>196</b>	<b>(202)</b>	<b>1,716</b>
Cash and cash equivalents at the beginning of the financial year	11,697	<b>11,508</b>	11,111	11,307	11,105
<b>Cash and cash equivalents at the end of the financial year</b>	<b>11,508</b>	<b>11,111</b>	<b>11,307</b>	<b>11,105</b>	<b>12,821</b>

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**Financial Statements**  
 To the year ending 30 June 2019  
**Statement of Capital Works**  
 For the four years ending 30 June 2019

	Forecast Actual	Budget	Strategic Resource Plan Projections		
	2014-2015 \$'000	2015-2016 \$'000	2016-2017 \$'000	2017-2018 \$'000	2018-2019 \$'000
<b>Property</b>					
Land	17	10	11	-	-
Land improvements	-	-	-	-	-
<b>Total land</b>	<b>17</b>	<b>10</b>	<b>11</b>	<b>-</b>	<b>-</b>
Buildings	2,787	528	367	367	320
Leasehold improvements	-	-	-	-	-
<b>Total buildings</b>	<b>2,787</b>	<b>528</b>	<b>367</b>	<b>367</b>	<b>320</b>
<b>Total property</b>	<b>2,804</b>	<b>538</b>	<b>378</b>	<b>367</b>	<b>320</b>
<b>Plant and equipment</b>					
Plant, machinery and equipment	1,979	2,778	3,046	2,976	2,550
Fixtures, fittings and furniture	-	-	15	-	-
Computers and telecommunications	390	262	252	252	131
<b>Total plant and equipment</b>	<b>2,369</b>	<b>3,039</b>	<b>3,314</b>	<b>3,228</b>	<b>2,681</b>
<b>Infrastructure</b>					
Roads	6,526	6,173	5,801	6,676	6,616
Bridges	501	1,100	2,163	583	328
Footpaths and cycleways	417	195	179	231	158
Drainage	92	880	115	64	66
Recreational, leisure and community facilities	396	50	52	143	55
Waste management	40	80	82	79	10
Parks, open space and streetscapes	776	620	685	8,487	2,349
Aerodromes	60	-	-	-	-
Other infrastructure	79	30	31	32	33
<b>Total infrastructure</b>	<b>8,888</b>	<b>9,128</b>	<b>9,109</b>	<b>16,295</b>	<b>9,614</b>
<b>Total capital works expenditure</b>	<b>14,061</b>	<b>12,705</b>	<b>12,800</b>	<b>19,890</b>	<b>12,615</b>
<b>Represented by:</b>					
New asset expenditure	3,378	1,453	569	6,812	252
Asset renewal expenditure	9,280	11,032	9,549	12,477	11,924
Asset upgrade expenditure	1,403	220	2,683	602	439
<b>Total capital works expenditure</b>	<b>14,061</b>	<b>12,705</b>	<b>12,800</b>	<b>19,890</b>	<b>12,615</b>

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**Financial Statements**  
 To the year ending 30 June 2019

**Statement of Human Resources**

For the four years ending 30 June 2019

	Forecast Actual	Budget	Strategic Resource Plan Projections		
	2014-2015 \$'000	2015-2016 \$'000	2016-2017 \$'000	2017-2018 \$'000	2018-2019 \$'000
<b>Staff expenditure</b>					
Employee costs - operating	13,633	14,342	14,988	15,438	15,901
Employee costs - capital	1,210	<b>1,894</b>	2,557	3,196	3,995
<b>Total staff expenditure</b>	14,843	<b>16,236</b>	17,545	18,634	19,896
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	192.38	<b>192.38</b>	192.38	192.35	191.35
Total staff numbers	192.38	<b>192.38</b>	192.38	192.35	191.35

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**Financial Statements**  
 To the year ending 30 June 2019  
**1.2 Other Information**

For the four years ended 30 June 2019

**Summary of planned capital works expenditure**

	Total	New	Renewal	Upgrade	Council Cash	Grants	Contrib	Trade In / Sales	Loans	Reserve Transfer
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2016</b>										
<b>Property</b>										
Land	10	-	-	10	10	-	-	-	-	-
<b>Total land</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings	528	50	418	60	473	55	-	-	-	-
<b>Total buildings</b>	<b>528</b>	<b>50</b>	<b>418</b>	<b>60</b>	<b>473</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total property</b>	<b>538</b>	<b>50</b>	<b>418</b>	<b>70</b>	<b>483</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plant and equipment</b>										
Plant, machinery and equipment	2,778	-	2,778	-	2,020	-	-	758	-	-
Computers and telecommunications	262	142	25	95	262	-	-	-	-	-
<b>Total plant and equipment</b>	<b>3,039</b>	<b>142</b>	<b>2,802</b>	<b>95</b>	<b>2,281</b>	<b>-</b>	<b>-</b>	<b>758</b>	<b>-</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	6,173	40	6,128	5	2,973	3,200	-	-	-	-
Bridges	1,100	-	1,100	-	600	500	-	-	-	-
Footpaths and cycleways	195	161	34	-	156	-	39	-	-	-
Drainage	880	880	-	-	380	500	-	-	-	-
Recreational, leisure and community facilities	50	-	-	50	-	-	-	-	-	50
Waste management	80	-	80	-	80	-	-	-	-	-
Parks, open space and streetscapes	620	150	470	-	370	250	-	-	-	-
Other infrastructure	30	30	-	-	30	-	-	-	-	-
<b>Total infrastructure</b>	<b>9,128</b>	<b>1,261</b>	<b>7,812</b>	<b>55</b>	<b>4,589</b>	<b>4,450</b>	<b>39</b>	<b>-</b>	<b>-</b>	<b>50</b>
<b>Total capital works expenditure</b>	<b>12,705</b>	<b>1,453</b>	<b>11,032</b>	<b>220</b>	<b>7,353</b>	<b>4,505</b>	<b>39</b>	<b>758</b>	<b>-</b>	<b>50</b>

Appendix A  
**Financial Statements**  
 To the year ending 30 June 2019

	Total	New	Renewal	Upgrade	Council Cash	Grants	Contrib	Trade In / Sales	Loans	Reserve Transfer
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2017</b>										
<b>Property</b>										
Land	11	-	11	-	11	-	-	-	-	-
<b>Total land</b>	<b>11</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings	367	77	269	21	359	-	8	-	-	-
<b>Total buildings</b>	<b>367</b>	<b>77</b>	<b>269</b>	<b>21</b>	<b>359</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total property</b>	<b>378</b>	<b>77</b>	<b>280</b>	<b>21</b>	<b>370</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plant and equipment</b>										
Plant, machinery and equipment	3,046	-	3,046	-	2,125	-	-	921	-	-
Fixtures, fittings and furniture	15	15	-	-	15	-	-	-	-	-
Computers and telecommunications	252	103	36	113	252	-	-	-	-	-
<b>Total plant and equipment</b>	<b>3,314</b>	<b>118</b>	<b>3,082</b>	<b>113</b>	<b>2,393</b>	<b>-</b>	<b>-</b>	<b>921</b>	<b>-</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	5,801	41	5,374	386	4,070	1,649	82	-	-	-
Bridges	2,163	-	-	2,163	1,030	1,133	-	-	-	-
Footpaths and cycleways	179	144	35	-	179	-	-	-	-	-
Drainage	115	54	62	-	74	41	-	-	-	-
Recreational, leisure and community facilities	52	-	52	-	52	-	-	-	-	-
Waste management	82	-	82	-	82	-	-	-	-	-
Parks, open space and streetscapes	685	103	582	-	314	304	67	-	-	-
Other infrastructure	31	31	-	-	31	-	-	-	-	-
<b>Total infrastructure</b>	<b>9,109</b>	<b>373</b>	<b>6,187</b>	<b>2,549</b>	<b>5,832</b>	<b>3,127</b>	<b>149</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital works expenditure</b>	<b>12,800</b>	<b>569</b>	<b>9,549</b>	<b>2,683</b>	<b>8,595</b>	<b>3,127</b>	<b>157</b>	<b>921</b>	<b>-</b>	<b>-</b>

Appendix A  
**Financial Statements**  
 To the year ending 30 June 2019

	Total	New	Renewal	Upgrade	Council Cash	Grants	Contrib	Trade In / Sales	Loans	Reserve Transfer
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2018</b>										
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
<b>Total land</b>	-	-	-	-	-	-	-	-	-	-
Buildings	367	21	325	21	356	-	11	-	-	-
<b>Total buildings</b>	<b>367</b>	<b>21</b>	<b>325</b>	<b>21</b>	<b>356</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total property</b>	<b>367</b>	<b>21</b>	<b>325</b>	<b>21</b>	<b>356</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plant and equipment</b>										
Plant, machinery and equipment	2,976	-	2,976	-	2,084	-	-	892	-	-
Computers and telecommunications	252	146	-	106	252	-	-	-	-	-
<b>Total plant and equipment</b>	<b>3,228</b>	<b>146</b>	<b>2,976</b>	<b>106</b>	<b>2,336</b>	<b>-</b>	<b>-</b>	<b>892</b>	<b>-</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	6,676	42	6,191	442	4,937	1,699	40	-	-	-
Bridges	583	-	583	-	583	-	-	-	-	-
Footpaths and cycleways	231	195	36	-	231	-	-	-	-	-
Drainage	64	-	64	-	64	-	-	-	-	-
Recreational, leisure and community facilities	143	-	143	-	53	74	16	-	-	-
Waste management	79	10	37	32	79	-	-	-	-	-
Parks, open space and streetscapes	8,487	6,365	2,122	-	1,061	7,320	106	-	-	-
Other infrastructure	32	32	-	-	32	-	-	-	-	-
<b>Total infrastructure</b>	<b>16,295</b>	<b>6,644</b>	<b>9,176</b>	<b>474</b>	<b>7,040</b>	<b>9,093</b>	<b>162</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital works expenditure</b>	<b>19,890</b>	<b>6,812</b>	<b>12,477</b>	<b>602</b>	<b>9,732</b>	<b>9,093</b>	<b>173</b>	<b>892</b>	<b>-</b>	<b>-</b>

Appendix A  
**Financial Statements**  
 To the year ending 30 June 2019

	Total	New	Renewal	Upgrade	Council Cash	Grants	Contrib	Trade In / Sales	Loans	Reserve Transfer
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2019</b>										
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
<b>Total land</b>	-	-	-	-	-	-	-	-	-	-
Buildings	320	-	298	22	320	-	-	-	-	-
<b>Total buildings</b>	<b>320</b>	<b>-</b>	<b>298</b>	<b>22</b>	<b>320</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total property</b>	<b>320</b>	<b>-</b>	<b>298</b>	<b>22</b>	<b>320</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plant and equipment</b>										
Plant, machinery and equipment	2,550	-	2,550	-	1,783	-	-	767	-	-
Computers and telecommunications	131	-	22	109	131	-	-	-	-	-
<b>Total plant and equipment</b>	<b>2,681</b>	<b>-</b>	<b>2,572</b>	<b>109</b>	<b>1,915</b>	<b>-</b>	<b>-</b>	<b>767</b>	<b>-</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	6,616	44	6,264	308	4,759	1,749	107	-	-	-
Bridges	328	-	328	-	328	-	-	-	-	-
Footpaths and cycleways	158	121	37	-	158	-	-	-	-	-
Drainage	66	-	66	-	66	-	-	-	-	-
Recreational, leisure and community facilities	55	-	55	-	55	-	-	-	-	-
Waste management	10	-	10	-	10	-	-	-	-	-
Parks, open space and streetscapes	2,349	55	2,295	-	710	1,639	-	-	-	-
Other infrastructure	33	33	-	-	33	-	-	-	-	-
<b>Total infrastructure</b>	<b>9,614</b>	<b>252</b>	<b>9,053</b>	<b>308</b>	<b>6,119</b>	<b>3,389</b>	<b>107</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital works expenditure</b>	<b>12,615</b>	<b>252</b>	<b>11,924</b>	<b>439</b>	<b>8,353</b>	<b>3,389</b>	<b>107</b>	<b>767</b>	<b>-</b>	<b>-</b>

## **Appendix B**

### **Rates and charges**

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



Appendix B  
**Rates and charges**

**1. Rates and charges**

**1.1 The rate in the dollar to be levied as general rates under Section 158 of the Act for each type or class of land compared with the previous financial year**

Type or class of land	2014-2015 cents/\$CIV	2015-2016 cents/\$CIV	Change
General rate	0.34134	<b>0.36020</b>	<b>5.53%</b>
Farm rate	0.32086	<b>0.33499</b>	<b>4.40%</b>
Vacant Industrial Land rate	0.40961	<b>0.43224</b>	<b>5.52%</b>
Cultural and Recreational Land rate	0.17067	<b>0.18010</b>	<b>5.53%</b>

**1.2 The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year**

Type or class of land	2014-2015 \$	2015-2016 \$	Change
General rate	6,869,112	<b>7,269,005</b>	<b>5.82%</b>
Farm rate	8,823,000	<b>9,207,619</b>	<b>4.36%</b>
Vacant Industrial Land rate	12,389	<b>13,073</b>	<b>5.52%</b>
Cultural and Recreational Land rate	5,499	<b>5,803</b>	<b>5.53%</b>
<b>Total amount to be raised by general rates</b>	<b>15,710,000</b>	<b>16,495,500</b>	<b>5.00%</b>

**1.3 The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year**

Type or class of land	2014-2015 \$	2015-2016 \$	Change
General rate	6,530	6,581	<b>0.78%</b>
Farm rate	2,980	<b>2,966</b>	<b>(0.47%)</b>
Vacant Industrial Land rate	17	<b>20</b>	<b>17.65%</b>
Cultural and Recreational Land rate	3	<b>3</b>	-
<b>Total number of assessments</b>	<b>9,530</b>	<b>9,570</b>	<b>0.42%</b>

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

**1.5 The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year**

Appendix B  
Rates and charges

Type or class of land	2014-2015 \$	2015-2016 \$	Change
General rate	2,003,241,729	2,018,093,129	0.74%
Farm rate	2,756,242,500	2,748,658,000	(0.28%)
Vacant Industrial Land rate	2,015,500	3,024,500	50.06%
Cultural and Recreational Land rate	3,222,000	3,222,000	-
<b>Total value of land</b>	<b>4,764,721,729</b>	<b>4,772,997,629</b>	<b>0.17%</b>

**1.6 The municipal charge under Section 159 of the Act compared with the previous financial year**

Type of Charge	Per Rateable Property 2014-2015 \$	Per Rateable Property 2015-2016 \$	Change
Municipal	176.40	184.90	4.82%

**1.7 The estimated total amount to be raised by municipal charges compared with the previous financial year**

Type of Charge	2014-2015 \$	2015-2016 \$	Change
Municipal	1,479,290	1,553,119	4.99%

**1.8 The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year**

Type of Charge	Per Rateable Property 2014-2015 \$	Per Rateable Property 2015-2016 \$	Change
Kerbside collection	272	280	2.94%
<b>Total</b>	<b>272</b>	<b>280</b>	<b>2.94%</b>

Appendix B  
**Rates and charges**

**1.9 The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year**

Type of Charge	2014-2015 \$	2015-2016 \$	Change
Kerbside collection	1,396,502	<b>1,473,460</b>	<b>5.51%</b>
<b>Total</b>	1,396,502	<b>1,473,460</b>	<b>5.51%</b>

**1.10 The estimated total amount to be raised by all rates and charges compared with the previous financial year**

Type of Charge	2014-2015 \$	2015-2016 \$	Change
General rates	15,710,000	<b>16,495,500</b>	<b>5.00%</b>
Municipal charge	1,479,290	<b>1,553,119</b>	<b>4.99%</b>
Kerbside collection and recycling	1,396,502	<b>1,473,460</b>	<b>5.51%</b>
<b>Rates and charges</b>	18,585,792	<b>19,522,079</b>	<b>5.04%</b>

**1.11 Any significant changes that may affect the estimated amounts to be raised by rates and charges**

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 in use of land such that rateable land becomes non-rateable land and vice versa
- Changes in use of land such that residential land becomes business land and vice versa.

## Appendix B Rates and charges

### 2. 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 0.36020 cents in the dollar of CIV for all rateable properties (other than farm, vacant industrial land, cultural and recreational properties);
- A farm rate of 0.33499 cents in the dollar of CIV;
- A vacant industrial land rate of 0.43224 cents in the dollar of CIV;
- A Cultural & Recreational rate of 0.18010 cents in the dollar of CIV 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.

#### **2.1 General rate**

##### **Classification**

All rateable property (other than farm, vacant industrial land or cultural and recreational properties).

##### **Reasons for the Use and Level of Rate**

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

## **2.2 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.

### **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.

## **2.3 Vacant industrial land rate**

### **Classification**

The vacant industrial land classification is defined as land:

- a) Located within an Industrial zone under the Planning scheme; and
- b) Which is vacant or not developed for the principal purpose of carrying out the manufacturing or production of goods or trade in goods or services;

### **Reasons for the Use and Level of Rate**

The vacant industrial land rate is higher than the general rate to promote responsible land management through appropriate maintenance and development of the land so that foregone community and economic development resulting from underutilisation of land is minimised.

## **2.4 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

## Appendix B

### Rates and charges

profits in promoting its objects and prohibits the payment of any dividend or amount to its members; and

(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:
  - (b) the land is subject to a grazing lease, in which case it will attract the general rate (or farm rate if applicable); or
  - (c) 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
  - (d) 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.

#### **Reasons for the Use and Level of Rate**

The rate reflects the level of service provided and ensures that reasonable rate relativity is maintained between recreational land and other classes of land.

#### **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 2015-2016 year.

The capital works projects are grouped by class and include:

- Capital Works Program for 2015-2016
- Five Year Capital Works Program 2015-2020

## Appendix C

### Capital works program

For the year ending 30 June 2016

Capital Works Area	Project Cost	Asset expenditure type			Summary of funding sources						
		New	Renewal	Upgrade	Council Cash	Grants	Contribution	Special Charge Scheme	Trade In /Sales	Reserve Transfer	
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Land</b>											
Terang Pound Improvements (Animal Exercise Area)	10			10	10	-	-	-	-	-	-
<b>Land Total</b>	<b>10</b>			<b>10</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Buildings</b>											
Disability Access to Public Buildings	40			40	40	-	-	-	-	-	-
Camperdown Clocktower Face Renewal	110		110		55	55	-	-	-	-	-
Timboon Stadium - paint metal work	13		13		13	-	-	-	-	-	-
Cobden Pre School - Playroom vinyl	9		9		9	-	-	-	-	-	-
Camperdown - Depot Floor Coverings	30	30			30	-	-	-	-	-	-
Saleyards Office Box Gutter	30		30		30						
Chemical Shed Storage Improvements	20			20	20	-	-	-	-	-	-
Civic Centre Fitout - Stage 2	20	20			20	-	-	-	-	-	-
Timboon Kindergarten - replace roof on old section	30		30		30	-	-	-	-	-	-
Lismore Depot - Office renewal	35		35		35	-	-	-	-	-	-
Civic Centre Old Chambers Balcony	15		15		15	-	-	-	-	-	-
Library - mobile and fixed shelving Cobden	10		10		10	-	-	-	-	-	-
Skipton Public Toilets Montgomery Street - tiling	15		15		15	-	-	-	-	-	-
Swimming Pool Renewal	60		60		60						
Saleyard window replacement	15		15		15	-	-	-	-	-	-
Cobden Seniors Citizens Centre - Replace Shugg Windows Stage 2	10		10		10	-	-	-	-	-	-
Camperdown Court House - Roof & Box Guttering	27		27		27	-	-	-	-	-	-
Public Toilet Renewal- Derrinallum Roof Tiles, Beam and Cracked North & West Wall repairs	40		40		40	-	-	-	-	-	-
<b>Buildings Total</b>	<b>528</b>	<b>50</b>	<b>418</b>	<b>60</b>	<b>473</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Artworks</b>											
Public Art - Town 4	30	30			30	-	-	-	-	-	-
<b>Artworks Total</b>	<b>30</b>	<b>30</b>			<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>Asset expenditure type</b>			<b>Summary of funding sources</b>						



## Appendix C

### Capital works program

For the year ending 30 June 2016

Capital Works Area	Project Cost	New	Renewal	Upgrade	Council Cash	Grants	Contribution	Special Charge Scheme	Trade In /Sales	Reserve Transfer
<b>Drainage</b>										
Skipton Drainage - Jubilee Park Overflow Pipe	880	880			380	500	-	-	-	-
<b>Drainage Total</b>	<b>880</b>	<b>880</b>			<b>380</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Footpaths</b>										
(SCS) Swanston St Terang Lyons to Galloway St, Terang south side	100	100			70			30		
(SCS) Tregaea St, Morris St to Cairns St, Port Campbell, south side	31	31			22			9		
Footpath Pram Crossing Installations - Various Sites	20	20			20					
The Promenade, Extension to Estcourt St, Terang, east side	10	10			10		-	-	-	-
Noorat - Terang Shared Path Renewal Works	34		34		34					
<b>Footpaths Total</b>	<b>195</b>	<b>161</b>	<b>34</b>		<b>156</b>		<b>-</b>	<b>39</b>	<b>-</b>	<b>-</b>
<b>Bridges</b>										
Castle Carey Bridge (B025) Realignment Stage 1	1,100		1,100		600	500	-	-	-	-
<b>Bridges Total</b>	<b>1,100</b>		<b>1,100</b>		<b>600</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Kerb and channel</b>										
Ferrers Street, William St to Oman St, Lismore	14		14			14	-	-	-	-
Pike Street, Cole St to Longmore St, Camperdown	44		44			44	-	-	-	-
Shenfield Street, Adams St to Lord St, Cobden	14		14			14	-	-	-	-
McKinnon Street, Cobden-Terang Rd to Ewing St, Terang	34		34			34	-	-	-	-
Brooke Street, McNicol St to Dowling St, Camperdown	18		18			18	-	-	-	-
Robinson Street, Walls St to Bowen St, Camperdown	18		18			18	-	-	-	-
Smythe Street, Johnson St to Scott St, Skipton	24		24			24	-	-	-	-
Heriot St, William St to Oman St, Lismore west side	6		6		-	6	-	-	-	-
<b>Kerb and channel Total</b>	<b>172</b>		<b>172</b>		<b>-</b>	<b>172</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>Asset expenditure type</b>			<b>Summary of funding sources</b>					

## Appendix C

### Capital works program

For the year ending 30 June 2016

Capital Works Area	Project Cost	New	Renewal	Upgrade	Council Cash	Grants	Contribution	Special Charge Scheme	Trade In /Sales	Reserve Transfer
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Streetscapes</b>										
Timboon - Construction	300		300		150	150				
Port Campbell - Design	150	150			50	100				
Port Campbell - Emergency Works	140		140		140	-	-	-	-	-
<b>Streetscapes Total</b>	<b>590</b>	<b>150</b>	<b>440</b>		<b>340</b>	<b>250</b>	-	-	-	-
<b>Parks and gardens</b>										
Camperdown Apex Park - stage 3	50			50	-	-	-	-	-	50
Upgrade to electronic wiring for Elms Automated Watering system Stage 1	30		30		30	-	-	-	-	-
<b>Parks and gardens Total</b>	<b>80</b>		<b>30</b>	<b>50</b>	<b>30</b>	-	-	-	-	<b>50</b>
<b>Heavy Fleet and Minor Plant</b>										
Minor Plant and Equipment Purchases	30		30		30					
Heavy Plant	1,948		1,948		1,540	-	-	-	408	-
<b>Heavy Fleet and Minor Plant Total</b>	<b>1,978</b>		<b>1,978</b>		<b>1,570</b>	-	-	-	<b>408</b>	-
<b>Light Fleet</b>										
Light Fleet Replacement Program	800		800		450	-	-	-	350	-
<b>Light Fleet Total</b>	<b>800</b>		<b>800</b>		<b>450</b>	-	-	-	<b>350</b>	-
<b>I.T. Hardware/Software</b>										
Server Infrastructure Renewal program	20		20		20	-	-	-	-	-
Projector upgrades	5		5		5	-	-	-	-	-
Mobility Solution	25	25			25	-	-	-	-	-
New Website	95			95	95	-	-	-	-	-
iPads for Maternal & Child Health nurses	7	7			7	-	-	-	-	-
TechnologyOne / GIS integration	35	35			35	-	-	-	-	-
McCabe and Killara IT Upgrade	10	10			10	-	-	-	-	-
Wireless Network Extension to Killara Centre	15	15			15	-	-	-	-	-
TechOne eServices modules	50	50			50	-	-	-	-	-
<b>I.T. Hardware/Software Total</b>	<b>262</b>	<b>142</b>	<b>25</b>	<b>95</b>	<b>262</b>	-	-	-	-	-
<b>Waste</b>										
Port Campbell Transfer Station Wall Renewal	80		80		80	-	-	-	-	-
<b>Waste Total</b>	<b>80</b>		<b>80</b>		<b>80</b>	-	-	-	-	-
		<b>Asset expenditure type</b>			<b>Summary of funding sources</b>					

## Appendix C

### Capital works program

For the year ending 30 June 2016

Capital Works Area	Project Cost \$'000	New	Renewal	Upgrade	Council Cash	Grants	Contribution	Special Charge Scheme	Trade In /Sales	Reserve Transfer
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Roads</b>										
Gravel Resheet	2,027		2,027		1,399	628				
Patch Prior to Reseal	200		200		200					
Reseal Program	1,771		1,771		1,143	628				
School Bus Routes and Bus shelters	10	10			8	2				
Terang Framlingham Road (3.14km to 4.45km) Widen & rehab	346		346			346				
Jancourt Road (5.05km to 5.76km) Final Seal	20		20		20					
Batemans Road (0km to 1.06km) Final Seal	19		19		19					
Cobden South Ecklin Rd (0km to 1.2km) Final Seal	34		34		34					
Bicycle Strategy Implementation	30	30			30					
Cooriemungle Rd (1.60km to 2.41km) Final seal	30		30		30					
Fords Track (0.81km to 1.25km) Final Seal	13		13		13					
Fords Track (3.02km to 3.59km) Rehab	124		124			124	-	-	-	-
Timboon Curdievale Road (14.65km to 15.40km) Widen & Rehab	198		198			198	-	-	-	-
Batemans Road (4.68km to 5.89km) Rehab	170		170			170	-	-	-	-
Street light improvements	5			5	5					
Timboon Peterborough Road (9.73km to 10.47km) Final Seal	28		28		28					
Pomorneit Foxhow Road (13.06km to 13.84km) Final Seal	14		14		14	-	-	-	-	-
Crawfords Road (5.44km to 7.14km) Final Seal	31		31		31	-	-	-	-	-
Mount Bute Road (0km to 2.02km) Rehab	283		283			283	-	-	-	-
Kilnoorat Road (0km to 0.97km) Rehab	136		136			136	-	-	-	-
Crambs Road (1.68km to 2.52km) Rehab	118		118			118	-	-	-	-
Wiridjil Road Princetown (0km to 2.82km) Rehab	395		395		-	395	-	-	-	-
<b>Roads Total</b>	<b>6,001</b>	<b>40</b>	<b>5,956</b>	<b>5</b>	<b>2,973</b>	<b>3,028</b>	-	-	-	-
<b>Capital Works Total</b>	<b>12,705</b>	<b>1,453</b>	<b>11,032</b>	<b>220</b>	<b>7,353</b>	<b>4,505</b>	-	<b>39</b>	<b>758</b>	<b>50</b>

**Five year capital works program**  
To the year ending 30 June 2020

Project	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
<b>Artworks</b>					
Public Art - Town 4	30,000				
Public Art - Town 5		30,000			
Public Art - Town 6			30,000		
Public Art - Town 7				30,000	
Public Art - Town 8					30,000
<b>Total Artwork</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Land</b>					
Terang Pound Improvements (Animal Exercise Area)	10,000				
Cobden Racecourse Reserve - Boundary Realignment		11,000			
<b>Total Land</b>	<b>10,000</b>	<b>11,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Buildings</b>					
Camperdown - Depot Floor Coverings	30,000				
Cobden - Building Replacements sign shed			40,000		
Disability Access to Public Buildings	40,000	20,000	20,000	20,000	20,000
Terang Civic Hall - replace carpets			16,000		
Timboon Stadium - new storeroom		20,000			
Timboon Stadium - paint metal work	13,000				
Timboon Stadium - Replace Gym Carpet					23,000
Camperdown Theatre Royal Redevelopment					400,000
Camperdown Theatre Royal - Entrance Vinyl		15,000			
Camperdown Killara Centre/Senior Citizens/ McCabe - Replace floorcoverings		30,000			
Simpson Public Hall - Refit Kitchen			20,000		
Skipton Hall - Internal Repaint		14,000			
Timboon Public Hall - Replace Concertina Doors		15,000			
Cobden Senior Citizens Centre - Replacement Mechanical Air Conditioning Vents				12,800	
Box Gutter	30,000				
Chemical Shed Storage Improvements	20,000				
Camperdown Theatre Royal Redevelopment - Planning and design			40,000		

**Five year capital works program**  
**To the year ending 30 June 2020**

Library Building Renewal		20,000	20,000	20,000	20,000
Civic Centre Fitout - Stage 2	20,000				
Civic Centre Fitout - Stage 3		25,000			
Solar Power and Sustainability Investment on Council Buildings		50,000			
Timboon Kindergarten - replace roof on old section	30,000				
Lismore Depot - Office renewal	35,000				
Cobden Senior Citizens - new kitchen cabinetry		15,000			
Camperdown Theatre - repair / replace window glass in Old Stadium			15,000		
Civic Centre Old Chambers Balcony	15,000				
Library - mobile and fixed shelving Cobden	9,500				
Civic Centre Fitout - stage 4			20,000		
Ecklin Hall - kitchen cabinetry renewal		12,000			
Public Toilet Renewal		40,000	40,000	40,000	40,000
Swimming Pool Renewal	60,000	60,000	60,000	60,000	60,000
Council Public Hall Renewal				100,000	100,000
Council Preschool / MCH buildings Renewal		20,000	20,000	20,000	20,000
Council Senior Citizens Building Renewal			15,000		15,000
Council Stadiums Renewal			20,000	20,000	
Saleyard window replacement	15,000				
Cobden Seniors Citizens Centre - Replace Shugg Windows Stage 2	10,000				
Camperdown Court House - Roof & Box Guttering	26,500				
Botanic Gardens - New Toilet Facility					150,000
Public Toilet Renewal- Derrinallum Roof Tiles, Beam and Cracked North & West Wall repairs	40,000				
<b>Total Buildings</b>	<b>394,000</b>	<b>356,000</b>	<b>346,000</b>	<b>292,800</b>	<b>848,000</b>
<b>Bridges</b>					
Various Bridge Rehabilitations				300,000	300,000
Bones Access Road Bridge (B084) Bridge Replacement			550,000		
Castle Carey Bridge (B025) Realignment Stage 1	1,100,000				
Castle Carey Bridge (B025) Realignment Stage 2		2,100,000			
<b>Total Bridges</b>	<b>1,100,000</b>	<b>2,100,000</b>	<b>550,000</b>	<b>300,000</b>	<b>300,000</b>

**Five year capital works program**  
**To the year ending 30 June 2020**

<b>Drainage</b>					
Drainage Renewals		60,000	60,000	60,000	60,000
Skipton Flood Study - Jubilee Park Overflow Pipe Upgrade	880,000				
Skipton Automated Flood Warning		52,000			
<b>Total Drainage</b>	<b>880,000</b>	<b>112,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Footpaths</b>					
(SCS) High St, Brown St to golf club, Lismore, north side					60,000
(SCS) McKinnon's Bridge Road, school to rec reserve, Noorat, north side					102,000
(SCS) Swanston St Terang Lyons to Galloway St, Terang south side	100,000				
(SCS) Tregea St, Morris St to Cairns St, Port Campbell, south side	31,000				
(SCS) William St, extension to school, Lismore, south side			33,000		
Footpath Pram Crossing Installations - Various Sites	20,000	20,000	20,000	20,000	20,000
Footpath Renewals		34,000	34,000	34,000	34,000
Highway Median Crossing at Meiklejohn Street, Camperdown				5,000	
Cressy St Median Crossings, Camperdown (2 no.)				9,000	
The Promenade, Extension to Estcourt St, Terang, east side	10,000				
Thompson St Median Crossing at Baynes St, Terang				5,000	
(SCS) Tarrant St, Adams St to Victoria St, Cobden north side		33,000			
(SCS) Morris St, Lord St to Tregea St, Port Campbell west side		15,000			
(SCS) Wark St, Baxter St to Hospital St, Timboon south side		17,000			
Noorat - Terang Shared Path Renewal Works	34,000				
Jubilee Park to Swimming Pool Path, Skipton south side		38,000			
(SCS) Jones St, Church St to Cole St, Camperdown, south side		17,000			
(SCS) Dover St, Silvester St to Mitchell St, Cobden east side			57,000		

**Five year capital works program**  
**To the year ending 30 June 2020**

(SCS) Prince St, Estcourt St to Strong St, Terang, north side			33,000		
(SCS) The Parade, Strong St to Dow St, Terang south side			41,000		
(SCS) Johnson St, Montgomery St to Smythe St, Skipton, west side				35,000	
(SCS) Spring St, Harrison St to Church St, Camperdown south side				37,000	
<b>Total Footpath</b>	<b>195,000</b>	<b>174,000</b>	<b>218,000</b>	<b>145,000</b>	<b>216,000</b>
<b>Furniture and equipment</b>					
Compactus for document storage		15,000			
<b>Total Furniture and equipment</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heavy Fleet and Minor Plant</b>					
Heavy Plant	1,947,600	2,127,000	1,975,000	1,503,900	1,284,000
Minor Plant and Equipment Purchases	30,000	30,000	30,000	30,000	30,000
<b>Total Heavy Fleet and Minor Plant</b>	<b>1,977,600</b>	<b>2,157,000</b>	<b>2,005,000</b>	<b>1,533,900</b>	<b>1,314,000</b>
<b>Light Fleet</b>					
Light Fleet Replacement Program	800,000	800,000	800,000	800,000	800,000
<b>Total Light Fleet</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>
<b>I.T. Hardware/Software</b>					
Corporate Information System		100,000	100,000	100,000	100,000
Data Storage Renewal program		25,000			25,000
Double-Take DR Software		10,000			
Network Infrastructure Renewal program		10,000		10,000	
Projector upgrades	4,500				
Server Infrastructure Renewal program	20,000			10,000	10,000
TechnologyOne - Asset Management Implementation			120,000		
Streamlined batch scanning for digitisation plan			18,000		
Mobility Solution	25,000	100,000			
New Website	95,000				
iPads for Maternal & Child Health nurses	7,000				
TechnologyOne / GIS integration	35,000				

**Five year capital works program**  
**To the year ending 30 June 2020**

Wireless Network Extension to Killara Centre	15,000				
TechOne eServices modules	50,000				
<b>Total I.T. Hardware/Software</b>	<b>251,500</b>	<b>245,000</b>	<b>238,000</b>	<b>120,000</b>	<b>135,000</b>
<b>Kerb and channel</b>					
(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 Chatsworth St. to Logan St. Both sides			40,000		
(SCS) Dunn Street Derrinallum Logan St. to Lloyd 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
Kerb and channel renewals		172,000	172,000	172,000	172,000
Ferrers Street, William St to Oman St, Lismore	14,000				
Pike Street, Cole St to Longmore St, Camperdown	44,000				
Shenfield Street, Adams St to Lord St, Cobden	14,000				
McKinnon Street, Cobden-Terang Rd to Ewing St, Terang	34,000				
Brooke Street, McNicol St to Dowling St, Camperdown	18,000				
Robinson Street, Walls St to Bowen St, Camperdown	18,000				
Smythe Street, Johnson St to Scott St, Skipton	24,000				
Heriot St, William St to Oman St, Lismore west side	6,000				
<b>Total Kerb and Channel</b>	<b>172,000</b>	<b>394,900</b>	<b>334,000</b>	<b>449,150</b>	<b>387,000</b>
<b>Parks and gardens</b>					



**Five year capital works program**  
**To the year ending 30 June 2020**

Parks and Gardens - projects to be identified				100,000	
Hampden Tennis - Court Resurfacing		135,000			
Upgrade to electronic wiring for Elms Automated Watering system Stage 1	30,000				
Upgrade to electronic wiring for Elms Automatic Watering System Stage 2		30,000			
Twelve Apostles Trail - Stage 1 Timboon to Port Campbell			6,000,000		
<b>Total Parks and gardens</b>	<b>30,000</b>	<b>165,000</b>	<b>6,000,000</b>	<b>100,000</b>	<b>-</b>
<b>Playgrounds and Skateparks</b>					
Playground Renewal - Derrinallum		50,000			
Playground Renewal - Port Campbell			135,000		
Playground Renewal - Noorat				50,000	
Playground Renewal - Skipton Jubilee Park					50,000
<b>Total Playgrounds and Skateparks</b>	<b>-</b>	<b>50,000</b>	<b>135,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Streetscapes</b>					
Terang Stage 3 - Construction		400,000			
Timboon - Construction	300,000				
Port Campbell - Emergency Works	140,000				
Port Campbell - Design	150,000	100,000			
Port Campbell - Construction			2,000,000	2,000,000	
Derrinallum - Design				50,000	
Derrinallum - Construction					200,000
Cobden - Design					50,000
Camperdown Stage 2 - Town Square					350,000
<b>Total Streetscapes</b>	<b>590,000</b>	<b>500,000</b>	<b>2,000,000</b>	<b>2,050,000</b>	<b>600,000</b>
<b>Waste</b>					
Corangamite Landfill - Litter Fence			9,000		
Corangamite Landfill - Litter Fences				9,000	
Corangamite Landfill - Office Facility			30,000		
Corangamite Landfill - Security Fencing			35,000		
Corangamite Landfill - Workshop Upgrade					120,000
Derrinallum Tip Site - Reinstatement		30,000			
Simpson Tip Site - Reinstatement		50,000			

**Five year capital works program**  
**To the year ending 30 June 2020**

Port Campbell Transfer Station Wall and Infrastructure Renewal	80,000				
<b>Total Waste</b>	<b>80,000</b>	<b>80,000</b>	<b>74,000</b>	<b>9,000</b>	<b>120,000</b>
<b>Roads</b>					
(SCS) Dow Street North, Terang sealing of road		11,600			
(SCS) Neil Avenue Terang Cameron to S.W.W. Gate. 480m		45,250			
(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				22,000	
Batemans Road (0km to 1.06km) Final Seal	19,000				
Batemans Road (4.68km to 5.89km) Final Seal		22,000			
Batemans Road (4.68km to 5.89km) Rehab	170,000				
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	
Bicycle Strategy Implementation	30,000	30,000	30,000	30,000	30,000
Boorcan Road (0km to 0.68km) Final Seal			12,500		
Boorcan Road (0km to 0.68km) Rehab		96,000			
Boorook Road (2.15km to 2.87km) Rehab				157,000	
Castle Carey Rd (5.09km to 6.04km) Rehab					220,000
Centre Rd (5.1km to 5.86km) Rehab					163,000
Chatsworth Rd (6.88km to 7.39km) Rehab					72,000
Cobden South Ecklin Rd (0km to 1.2km) Final Seal	33,500				
Cooriemungle Rd (1.60km to 2.41km) Final seal	30,000				
Cooriemungle Rd (11.45km to 11.91km) Final Seal				17,000	
Cooriemungle Rd (11.45km to 11.91km) Rehab			107,000		
Curdies River Rd. (South of Curdies River)		90,000			
Digneys Bridge Road (0km to 0.95km) Rehab					183,000
East Hill Road (10.74km to 11.65km) Rehab			128,000		
Fords Track (0.81km to 1.25km) Final Seal	12,500				
Fords Track (3.02km to 3.59km) Final Seal		16,000			

**Five year capital works program**  
**To the year ending 30 June 2020**

Fords Track (3.02km to 3.59km) Rehab	124,000				
Fords Track (4.26km to 5.02km) Rehab		165,000			
Goonans Road (0km to 0.85km) Rehab					119,000
Gravel Resheet	2,027,000	2,027,000	2,027,000	2,027,000	2,027,000
Jancourt Road (0.0km to 1.20km) Final Seal				33,500	
Jancourt Road (0.0km to 1.20km) Rehab			261,000		
Jancourt Road (5.05km to 5.76km) Final Seal	20,000				
Kerrs Road (0.69km to 1.08km) Rehab					55,000
Latrobe Road (0km to 0.73km) Rehab					103,000
Lower Darlington East Road (7.77km to 8.03km) Rehab					37,000
Old Port Campbell Road (2.08km to 2.84km) Final Seal			21,500		
Old Port Campbell Road (2.08km to 2.84km) Rehab		165,000			
Old Port Campbell Road (6.19km to 6.78km) Final Seal				16,500	
Old Port Campbell Road (6.19km to 6.78km) Rehab			128,000		
Patch Prior to Reseal	200,000	200,000	200,000	200,000	200,000
Reseal Program	1,771,000	1,816,500	1,935,000	1,778,500	1,891,000
Roycrofts Road (5.3km to 6.28km) Final Seal					27,500
Roycrofts Road (5.3km to 6.28km) Rehab				213,000	
School Bus Routes and Bus shelters	10,000	10,000	10,000	10,000	10,000
Street light improvements	5,000	5,000	5,000	5,000	5,000
Terang Framlingham Road (3.14km to 4.45km) Final Seal		39,000			
Terang Framlingham Road (3.14km to 4.45km) Widen & rehab	346,000				
Terang Framlingham Road (4.45km to 5.84km) Final Seal				38,500	
Terang Framlingham Road (4.45km to 5.84km) Widen & rehab			341,000		
Timboon Curdievale Road (12.00km to 12.76km) Final Seal					22,500
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 (9.5km to 10.24km) Rehab					196,000
Timboon Terang Rd (9.18km to 9.93km) Final Seal				22,500	
Timboon Terang Rd (9.18km to 9.93km) Rehab			174,000		

**Five year capital works program**  
**To the year ending 30 June 2020**

Urches Road (6.26km to 7.26km) Final Seal			18,000		
Urches Road (6.26km to 7.26km) Rehab		140,000			
Valley View Road (1.89km to 2.58km) Rehab					97,000
Walsh Road (2.46km to 2.99km) Final Seal					9,500
Walshs Road (2.46km to 2.99km) Rehab				80,000	
Williams Road (12.04km to 12.43km) Rehab			91,000		
Timboon Peterborough Road (9.73km to 10.47km) Final Seal	27,500				
Vite Vite Rd (1.00km to 2.01km) Rehab				234,000	
Fords Track (4.26km to 5.02km) Final Seal			21,500		
Williams Road (12.04km to 12.43km) Final Seal				12,000	
East Hill Road (10.74km to 11.65km) Final Seal				16,500	
Pomborneit Foxhow Road (13.06km to 13.84km) Final Seal	14,000				
Boorook Road (2.15km to 2.87km) Final Seal					20,000
Vite Vite Road (1.00km to 2.01km) Final Seal					30,000
Timboon Curdievale Road (14.65km to 15.4km) Final Seal		22,500			
Crawfords Road (5.44km to 7.14km) Final Seal	31,000				
Crawfords Road (4.43km to 5.44km & 7.14km to 7.67km) Rehab		216,000			
Crawfords Road (4.43km to 5.44km & 7.14km to 7.67km) Final Seal			28,000		
Mount Bute Road (0km to 2.02km) Rehab	283,000				
Kilnoorat Road (0km to 0.97km) Rehab	136,000				
Mount Bute Road (0km to 2.02km) Final Seal		36,500			
Wiridjil Road (0km to 2.82km) Final Seal		51,000			
Kilnoorat Road (0km to 0.97km) Final Seal		17,500			
Crambs Road (1.68km to 2.52km) Rehab	118,000				
Crambs Road (Ch. 1.68km to 2.52km) Final Seal		15,500			
Kilnoorat Road (Ch. 0.97km to 1.76km)				111,000	
Kilnoorat Road (Ch.0.97km to 1.76km) Final Seal					14,500
Wiridjil Road Princetown (0km to 2.82km) Rehab	395,000				
<b>Total Roads</b>	<b>6,000,500</b>	<b>5,237,350</b>	<b>5,958,500</b>	<b>5,605,000</b>	<b>5,666,000</b>
<b>Grand Total</b>	<b>12,510,600</b>	<b>12,427,250</b>	<b>18,748,500</b>	<b>11,544,850</b>	<b>10,526,000</b>

## **Appendix D**

### **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 2015-2016 year.

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>CORPORATE SERVICES</b>					
<b>CUSTOMER SERVICE</b>					
<b>PHOTOCOPYING</b>					
Freedom of Information request for access to document(s)	Depending on complexity of Specifications	Statutory	\$26.50	\$27.20	2.64%
Supervision fee	per hour	Statutory	\$20.00	\$20.00	0%
Freedom of Information request report cost	per A4 page	Statutory	\$0.40	\$0.40	0%
Routine search for document	Hourly Rate	Statutory	\$20.00	\$20.00	0%
<b>GOVERNANCE</b>					
<b>PUBLIC RELATIONS</b>					
<b>ADVERTISING</b>					
Warrnambool Standard advertising fee	per advertisement	Discretionary	\$261.00	\$270.00	3.45%
Western District advertising fee	per advertisement	Discretionary	\$149.00	\$155.00	4.03%
<b>CUSTOMER SERVICE</b>					
<b>PHOTOCOPYING</b>					
Tender Document Fee	Depending on complexity of Specifications and number of pages	Discretionary	Fee is set on a case by case basis.	Fee is set on a case by case basis.	
<b>Colour Printing</b>					
A4	A4 Single sided	Discretionary		\$0.90	New
A4 Double Sided	A4 Double sided	Discretionary		\$1.10	New
A3	A3 Single sided	Discretionary		\$1.10	New
A3 Double Sided	A3 Double sided	Discretionary		\$1.30	New
<b>Laminating</b>					
A4	Per page	Discretionary		\$0.30	New
A3	Per page	Discretionary		\$0.50	New
<b>Photocopying</b>					
Black & White	A4 Single sided	Discretionary	\$0.40	\$0.45	13%
Black & White	A3 Single sided	Discretionary	\$0.50	\$0.55	10%
Black & White	A4 Double sided	Discretionary	\$0.50	\$0.55	10%
Black & White	A3 Double sided	Discretionary	\$0.60	\$0.65	8%
<b>Printing</b>					
Plan Printing	A3 sheet	Discretionary	\$3.00	\$3.10	3%
Plan Printing	A1 & A2 sheet	Discretionary	\$6.00	\$6.20	3%
Plan Printing	A0	Discretionary	\$8.00	\$8.25	3%
Maps	A4	Discretionary	\$0.70	\$0.75	7%

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>FINANCIAL SERVICES</b>					
<b>BAD DEBTS</b>					
Any account listed with Council's debt collectors	per debt listed	Discretionary	\$11.00	\$11.00	0%
<b>LAND INFORMATION CERTIFICATES</b>					
Land Information Certificates	each	Statutory	\$20.00	\$20.00	0%
Land Information Certificates - Urgent request	each	Discretionary	\$40.00	\$40.00	0%
<b>COMMUNITY SERVICES</b>					
<b>ADMINISTRATION FEE – DISABLED PARKING PERMIT</b>					
<b>Assessed - Fees</b>					
Each	per permit	Discretionary	\$9.05	\$9.50	5%
<b>PLANNED ACTIVITY GROUP</b>					
<b>Assessed -Planned Activity Group</b>					
Per client	per day	Discretionary	\$9.70		Service Discontinued
<b>COMMUNITY TRANSPORT</b>					
<b>COMMUNITY SERVICES</b>					
<b>AGED CARE</b>					
<b>Transport - Community</b>					
To Geelong/Ballarat - from Terang	Per trip	Discretionary	\$56.00	\$58.00	4%
Around Town	Per trip	Discretionary	\$6.05	\$6.30	4%
To other local towns	Per trip	Discretionary	\$19.00	\$20.00	5%
To Warrnambool - from Terang	Per trip	Discretionary	\$19.00	\$20.00	5%
To Geelong/Ballarat - from Camperdown	Per trip	Discretionary	\$51.80	\$54.00	4%
Lismore to Derrinallum/Derrinallum to Lismore	Per trip	Discretionary	\$12.50	\$13.00	4%
To Geelong/Ballarat - from Lismore/Derrinallum	Per trip	Discretionary	\$44.50	\$46.50	4%
To Melbourne/Portland - from Camperdown / Lismore / Derrinallum	Per trip	Discretionary	\$77.80	\$82.00	5%
To Melbourne/Portland To Melbourne from Terang	Per trip	Discretionary	\$86.30	\$90.00	4%
To Warrnambool - from Lismore/Derrinallum	Per trip	Discretionary	\$44.50	\$46.50	4%
To Warrnambool - from Camperdown	Per trip	Discretionary	\$26.00	\$27.00	4%
<b>HOME CARE</b>					
<b>COMMUNITY SERVICES</b>					
<b>AGED CARE</b>					
<b>Assessed Domestic Assistance</b>					
Low Fee -individual <\$35299; family (1 child);couple < \$554007 family (1 child) , \$59884	per hour	Discretionary	\$5.80	\$5.90	2%
Medium Fee -individual >\$35299and <\$77668 ;family (1 child ) >\$59884 and <\$109342 plus \$5877 per additional child Couple > \$54007and <\$103,830	per hour	Discretionary	\$14.50	\$14.80	2%
High Fee -individual >\$77668; couple >\$103830 Family (1 child) >\$109342 plus \$5877 per additional child	per hour	Discretionary	\$31.80	\$32.50	2%

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>PERSONAL CARE</b>					
<b>COMMUNITY SERVICES</b>					
<b>AGED CARE</b>					
<b>Assessed Personal Care</b>					
Low Fee -individual <\$35299; family (1 child);couple < \$554007 family (1 child) , \$59884	per hour	Discretionary	\$4.30	\$4.30	0%
Medium Fee -individual >\$35299and <\$77668 ;family (1 child ) >\$59884 and <\$109342 plus \$5877 per additional child Couple > \$54007and <\$103,830	per hour	Discretionary	\$8.50	\$8.50	0%
High Fee -individual >\$77668; couple >\$103830 Family (1 child) . \$109342 plus \$5877 per additional child	per hour	Discretionary	\$35.30	\$35.30	0%
<b>PROPERTY MAINTENANCE</b>					
<b>COMMUNITY SERVICES</b>					
<b>AGED CARE</b>					
<b>Assessed -Property Maintenance</b>					
Low Fee -individual <\$35299; family (1 child);couple < \$554007 family (1 child) , \$59884 plus cost of materials	per hour	Discretionary	\$11.60	\$11.80	2%
Medium Fee -individual >\$35299and <\$77668 ;family (1 child ) >\$59884 and <\$109342 plus \$5877 per additional child Couple > \$54007and <\$103,830 plus cost of materials	per hour	Discretionary	\$17.40	\$17.70	2%
High Fee -individual >\$77668; couple >\$103830 Family (1 child) . \$109342 plus \$5877 per additional child plus cost of materials	per hour	Discretionary	\$45.80	\$46.70	2%
<b>RESPIRE</b>					
<b>COMMUNITY SERVICES</b>					
<b>AGED CARE</b>					
<b>Assessed Respite Care</b>					
Low Fee -individual <\$35299; family (1 child);couple < \$554007 family (1 child) , \$59884	per hour	Discretionary	\$2.90	\$2.95	2%
Medium Fee -individual >\$35299and <\$77668 ;family (1 child ) >\$59884 and <\$109342 plus \$5877 per additional child Couple > \$54007and <\$103,830	per hour	Discretionary	\$4.35	\$4.45	2%
High Fee -individual >\$77668; couple >\$103830 Family (1 child) . \$109342 plus \$5877 per additional child	per hour	Discretionary	\$32.50		4%
Group program -monthly program only		Discretionary	\$9.70	\$9.90	2%



Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>MEALS ON WHEELS</b>					
<b>COMMUNITY SERVICES</b>					
<b>AGED CARE</b>					
<b>Assessed - Meals on Wheels</b>					
Juice/Fruit	Per serve	Discretionary	\$0.70	\$0.72	3%
Sweet	Per serve	Discretionary	\$1.30	\$1.32	2%
Main Course	Per serve	Discretionary	\$5.90	\$6.00	2%
Soup	Per serve	Discretionary	\$0.70	\$0.72	3%
Full Meal	Per meal	Discretionary	\$8.60	\$8.76	2%
<b>PRIVATE AGENCIES</b>					
<b>COMMUNITY SERVICES</b>					
<b>AGED CARE</b>					
Domestic Assistance -core hours	per hour	Discretionary	\$40.80	\$45.00	10%
Domestic Assistance -out of core hours	per hour	Discretionary	\$46.20	\$47.20	2%
Domestic Assistance -weekends & public holidays	per hour	Discretionary	\$62.15	\$63.20	2%
Personal Care-core hours	per hour	Discretionary	\$41.35	\$45.00	9%
Personal Care- out of core hours	per hour	Discretionary	\$50.75	\$51.75	2%
Personal Care-weekends & public holidays	per hour	Discretionary	\$65.35	\$66.60	2%
Respite Care -core hours	per hour	Discretionary	\$41.35	\$45.00	9%
Respite Care -out of core hours	per hour	Discretionary	\$50.75	\$51.75	2%
Respite Group Activities	per session	Discretionary	\$8.60	\$9.00	5%
Respite Care -weekends & public holidays	per hour	Discretionary	\$65.35	\$66.65	2%
Overnight /8 hour care (non-active)	8 hours	Discretionary	\$151.20	\$155.00	2%
24 hour care	24 hours	Discretionary	\$275.25	\$275.25	0%
Property Maintenance Camperdown only	per hour	Discretionary	\$66.00	\$67.30	2%
Property Maintenance -all other areas	per hour	Discretionary	\$51.30	\$52.30	2%
Meals	per meal	Discretionary	\$12.15	\$12.40	2%
Travel over 10 kms	per km	Discretionary	\$1.25	\$1.27	2%

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>FAMILY DAY CARE</b>					
<b>COMMUNITY SERVICES</b>					
<b>CHILD CARE</b>					
<b>Assessed - Family Day Care /In Venue</b>					
Administration Levy	Per hour		\$0.79	\$0.85	8%
Core Hours 8:00 am-6:00 pm Monday- Friday excluding public holidays	per hour	Discretionary		Min \$4.75 Max \$14.20	
Non- Core Hours 8:00 am-6:00 pm including weekend & public holidays	per hour	Discretionary		Min \$4.75 Max \$15.75	
<b>Meals</b>	per meal per child	Discretionary			
Breakfast	per meal per child	Discretionary		Min \$0.00 Max \$3.00	
Snack	per meal per child	Discretionary		Min \$0.00 Max \$2.00	
Lunch	per meal per child	Discretionary		Min \$0.00 Max \$5.00	
Dinner	per meal per child	Discretionary		Min \$0.00 Max \$7.00	
<b>Transport</b>	per km family	Discretionary		Min \$0.00 Max \$0.84	
<b>IN-HOME</b>					
<b>COMMUNITY SERVICES</b>					
<b>CHILD CARE</b>					
<b>Assessed - In-Home Care</b>					
Administration Levy	Per hour	Discretionary	\$0.79	\$0.85	8%
<b>MOBILE CHILD CARE</b>					
<b>COMMUNITY SERVICES</b>					
<b>CHILD CARE</b>					
<b>Assessed - Mobile Child Care</b>					
5 hour session (first child)	1st child	Discretionary	\$20.50	\$21.50	5%
5 hour session (first child) Health Care Card	1st child	Discretionary	\$16.20	\$17.00	5%
5 hour session (subsequent children)	per child	Discretionary	\$14.50	\$15.20	5%
5 hour session (subsequent children) Health Care Card	per child	Discretionary	\$8.60	\$9.00	5%

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>PRE-SCHOOLS</b>					
<b>COMMUNITY SERVICES</b>					
<b>EDUCATION</b>					
<b>Pre-school - Fees</b>					
Calendar Year (2015) per term	per child	Discretionary	\$192.00	\$202.00	5%
Calendar Year (2016) per term	per child	Discretionary	\$200.00	\$210.00	5%
Three Year old Kindergarten (2016) per term-combined group only		Discretionary	\$85.00	\$89.00	5%
Three Year old Kindergarten (2014) per term-combined group only with extra hours	per child	Discretionary	\$120.00		
Three Year old Kindergarten (2015) per term-combined group only with extra hours	per child	Discretionary	\$120.00		
Three Year Old Kindergarten (2015) per term-combined group only		Discretionary	\$88.00	\$92.00	5%
<b>SENIOR CITIZENS CENTRES – COBDEN &amp; TIMBOON</b>					
<b>COMMUNITY SERVICES</b>					
<b>AGED CARE</b>					
<b>Senior Citizen Centre - Activity Community Activities – Dining Room</b>					
Commercial Hirers & Government Depts.	Per hour (max. 3 hours)	Discretionary	\$57.00	\$59.00	4%
Single Bookings	per hour	Discretionary	\$29.00	\$30.00	3%
Regular Users (per year)	monthly users	Discretionary	See Property Officer to organise an agreeme nt	See Property Officer to organise an agreem ent	
Regular Users (per year)	weekly users	Discretionary	See Property Officer to organise an agreeme nt	See Property Officer to organise an agreem ent	
<b>Senior Citizen Centre - Facility Whole Facility</b>					
Hourly rate	per hour	Discretionary	\$57.00	\$59.00	4%

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>ENVIRONMENTAL HEALTH</b>					
<b>IMMUNISATION</b>					
<b>Disease control - Immunisations Vaccines</b>					
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	Discretionary	\$95.00	\$97.00	2.11%
Hepatitis A & B Vaccine (Paediatric)	Dose	Discretionary	\$62.50	\$64.00	2.40%
Hepatitis B Vaccine (Adult)	Dose	Discretionary	\$20.50	\$28.00	36.59%
Hepatitis B Vaccine (Paediatric)	Dose	Discretionary	\$29.50	\$30.00	1.69%
Influenza Vaccine	Dose	Discretionary	\$9.80	\$15.00	53.06%
Chicken Pox Vaccine	Dose	Discretionary	\$72.00	\$74.00	2.78%
Meningococcal C Vaccine	Dose	Discretionary	\$78.00	\$78.00	0.00%
Pneumococcal – Pneumovax	Dose	Discretionary	\$52.00	\$54.00	3.85%
Gardasil (3 dose course required)	Schedule of 3 Doses	Discretionary	\$173.00	\$179.00	3.47%
Boostrix	Dose	Discretionary	\$50.50	\$52.00	2.97%
Adult Diphtheria and Tetanus Vaccine	Dose	Discretionary	\$38.50	\$78.00	102.60%
Administration and provision of user pays vaccines		Discretionary	100%	100%	0.00%
<b>REGISTRATIONS</b>					
<b>Other - Other Health</b>					
Transfer of Registration	per application 50% discount on full registratio n	Discretionary	50%	50%	0.00%
Registered Premises (eG: Hairdressers, Skin Penetration, etc.)	per application	Discretionary	\$126.00	\$131.00	3.97%
Solicitors or Purchasers (Request or Purchase)	per application	Discretionary	\$163.00	\$169.00	3.68%
New Premises Fitout Inspections prior to registration (includes 2 inspections prior to registration)	per application	Discretionary		50%	
<b>Other - Other Health Registered Premises</b>					
Class 1 - High	per application	Statutory	\$266.00	\$275.00	3.38%
Class 2 - Medium	per application	Statutory	\$234.00	\$242.00	3.42%
Class 3 - Low	per application	Statutory	\$126.00	\$131.00	3.97%
Class 4 - No Fee (except water transport)	per application	Statutory	nil	nil	
Community Group Fund Raising BBQ's and Sausage Sizzles	per application	Statutory	nil	nil	
Class 2-3 Community Groups Fund Raising (3 or less times per year)	per application	Statutory	nil	nil	
Water Transport Vehicles	per application	Discretionary	\$126.00	\$131.00	3.97%
Single Event Community Group Registrations for Class 2 and 3		Discretionary	\$0.00	\$0.00	
Late registration fee (all categories and registrations)	per late registratio n	Discretionary		\$50.00	

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
Follow-up Inspection fees (all categories and registrations)	per inspection	Discretionary		\$100.00	New
Note: Fees will be adjusted on a quarterly basis for new registrations				pro-rata	
<b>Prescribed premises - Prescribed accommodation Prescribed Accommodation</b>					
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	Statutory	100%	100%	0.00%
B & B's, Self-Contained, Camps, Hotels & Motels	per application	Discretionary	\$200.00	\$207.00	3.50%
<b>SEPTIC TANKS</b>					
<b>Permit to Alter - Fees Septic Tanks</b>					
Alterations to System	per application	Discretionary	\$350.00	\$362.00	3.43%
<b>Permit to Install - Fees Septic Tanks</b>					
Septic Tank Applications – Including 2 site inspections	per application	Discretionary	\$450.00	\$465.00	3.33%
Additional Septic Tank Inspections	per inspection	Discretionary	\$150.00	\$155.00	3.33%
<b>RANGER SERVICES</b>					
<b>ANIMAL CONTROL</b>					
<b>Permits - Permits Local Laws No.1 and No. 2</b>					
Permits Local Laws No.1 and No. 2	per application	Discretionary	\$95.00	\$98.00	3.16%
<b>Droving of Livestock- Local Law No.2</b>					
Application Fee - Non refundable		Discretionary	\$95.00	\$98.00	3.16%
Bond		Discretionary	\$1,000	\$1,000	0.00%
Daily Fee-cattle per head		Discretionary	\$0.190	\$0.190	0.00%
Daily Fee-sheep per head		Discretionary	\$0.058	\$0.058	0.00%
Daily Fee-other livestock per head		Discretionary	\$0.058	\$0.058	0.00%
Road Leasing Agreement (Policy)	per application	Discretionary	\$158.00	\$164.00	3.80%

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>Pound fees - Fines Impounding Fees - All other animals, including Poultry and Birds (but not dogs or cats)</b>					
For every head	Sustenance per head per day	Discretionary	\$3.85	\$4.00	3.90%
For every head	per head impound	Discretionary	\$14.30	\$14.80	3.50%
<b>Pound Fees - Fines Impounding Fees - Cats</b>					
Daily Rate	per animal	Discretionary	\$9.90	\$10.20	3.03%
Release Fee	per animal	Discretionary	\$56.50	\$58.50	3.54%
<b>Pound Fees - Fines Impounding Fees - Dogs</b>					
Daily Rate	per animal	Discretionary	\$9.90	\$10.20	3.03%
Release Fee	per animal	Discretionary	\$83.50	\$86.50	3.59%
<b>Pound Fees - Fines Impounding Fees - Cattle</b>					
For every head of cattle	Sustenance per head per day	Discretionary	\$14.40	\$14.90	3.47%
For every head of cattle	For each extra	Discretionary	\$14.40	\$14.90	3.47%
For every head of cattle	For first	Discretionary	\$83.50	\$86.50	3.59%
<b>Pound Fees - Fines Impounding Fees - Goats and Pigs</b>					
For every head	Sustenance per head per day	Discretionary	\$8.80	\$9.10	3.41%
For every head	For each extra	Discretionary	\$15.10	\$15.60	3.31%
For every head	For first	Discretionary	\$44.70	\$46.20	3.36%
<b>Pound Fees - Fines Impounding Fees - Horses</b>					
For every head	Sustenance per head per day	Discretionary	\$14.40	\$14.90	3.47%
For every head	For each extra	Discretionary	\$14.40	\$14.90	3.47%
For every head	For first	Discretionary	\$83.50	\$86.50	3.59%
<b>Pound Fees - Fines Impounding Fees - Sheep</b>					
For every head of sheep	Sustenance per head per day	Discretionary	\$5.70	\$5.90	3.51%
For every head of sheep	For each extra	Discretionary	\$5.70	\$5.90	3.51%
For every head of sheep	For first	Discretionary	\$28.70	\$29.70	3.48%
<b>Pound Fees - Transport costs Other Ranger Services</b>					
Transport – total transport costs incurred	per circumstance	Discretionary	100%	100%	0.00%

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>Registrations - Dog Fees</b>					
Full Registration Includes \$3.50 Govt. levy	per animal	Discretionary	\$84.00	\$87.00	3.57%
Reduced fee Includes \$3.50 Govt. levy	per animal	Statutory	\$28.00	\$29.00	3.57%
Pensioners (not applicable to Menacing, Dangerous and Restricted breed)	per animal 50% Discount on registratio n	Discretionary	50%	50%	0.00%
Menacing, Dangerous and Restricted Breeds Includes \$3.50 Govt. levy	per animal	Discretionary	\$160.00	\$166.00	3.75%
<b>Registrations - Cat Fees</b>					
Full Registration Includes \$2.00 Govt. levy	per animal	Discretionary	\$42.00	\$45.00	7.14%
Reduced fee Includes \$2.00 Govt. levy	per animal	Statutory	\$14.00	\$15.00	7.14%
Pensioners	per animal 50% Discount on registratio n	Discretionary	50%	50%	0.00%
<b>Registrations - Registration Fees Registration</b>					
Animal business Includes \$10.00 Govt. levy	per site	Discretionary	\$160.00	\$166.00	3.75%
<b>Registrations Other - Dog and Cat Other Equipment Hire</b>					
Animal Trap hire	per week	Discretionary	\$10.00	\$10.00	0.00%
<b>Local Laws</b>					
<b>Infringement Notices Offences and Codes - Control of Livestock Violations Other Ranger Services</b>					
Charged at hourly rate applicable for Ranger, Vehicle, Transport	per hour full cost recovery	Discretionary	100%	100%	0.00%
<b>Permits - Inspections Local Law</b>					
Inspections (Was inspections and reinstatements)	per 1/4 hour at full cost recovery	Discretionary	100%	100%	0.00%
Permit fee plus all inspection and reinstatement costs where applicable	per application	Discretionary	\$95.00	\$98.00	3.16%
Reinstatements	per opening at full cost recovery	Discretionary	100%	100%	0.00%
<b>Permits - Inspections Other Ranger Services</b>					
Ranger Services to VicRoads	per hour per ranger-full cost recovery	Discretionary	100%	100%	0.00%
Vehicle Charge – charged at rate as costed out against the unit	per hour- full cost recovery	Discretionary	100%	100%	0.00%

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>SALEYARDS</b>					
<b>FACILITY FEES</b>					
<b>SALEYARDS</b>					
<b>Animal sales - Camperdown Agents/Auctioneers Fees Per Sale – Including Store and Special Sales</b>					
Sundry	per Sale	Discretionary	\$84.74	\$87.28	3%
Permit to Operate - New Agents	per application	Discretionary	\$82.95	\$200.00	141%
<b>Animal sales - Camperdown Agents/Auctioneers Throughput Fees including store &amp; special sales</b>					
Bulls	per head	Discretionary	\$2.03	\$2.09	3%
Bobby Calves	per head	Discretionary	\$0.28	\$0.29	4%
Other Cattle	per head	Discretionary	\$1.21	\$1.23	2%
<b>Animal Sales - Camperdown Vendor – Weighing Fees (on sale day)</b>					
Bulls	per head	Discretionary	\$8.90	\$9.16	3%
Other Cattle	per head	Discretionary	\$4.80	\$4.90	2%
<b>Vendor Private Weigh/head - on non-sale day</b>					
Private weighing of cattle	per head	Discretionary	\$2.89	\$2.97	3%
<b>Animal Sales - Camperdown Vendor - Yard Fees</b>					
Bulls	per head	Discretionary	\$14.64	\$15.08	3%
Bobby Calves	per head	Discretionary	\$3.98	\$4.10	3%
Other Cattle	per head	Discretionary	\$9.31	\$9.50	2%
Store Cattle (sold at a special sale)	per head	Discretionary		\$7.67	New
<b>Animal drop off fees - Transport Operator</b>					
All cattle dropped off on-site	per head per 24 hour period	Discretionary	\$2.31	\$2.38	3%
<b>Ear Tags</b>					
Replacement ear tags	per tag	Discretionary	\$15.75	\$25.00	59%
<b>Facility Use - Camperdown Saleyard Facility Hire</b>					
Truck Wash	per minute	Discretionary	\$1.05	\$1.08	3%
Canteen Rent	per week	Discretionary	\$147.00	\$147.00	0%
Agents Office Rent	per week	Discretionary	\$40.86	\$42.08	3%
<b>WORKS</b>					
<b>PRIVATE WORKS</b>					
<b>External works</b>					
<b>Projects</b>					
<b>Works - External Groups Corporate Overheads to be Added to Direct Charges</b>					
Direct cost and overhead recovery plus margin	% of cost	Discretionary			



Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>SUSTAINABILITY AND ENVIRONMENT</b>					
<b>BUILDING AND PLANNING FEES</b>					
<b>BUILDING FEES</b>					
<b>Fees set by Building Regulations 2006</b>					
Application for Report and Consent (Section 29A Demolition) - Regulation 312(1)	per application	Statutory		\$60.90	
Application for Report and Consent - Regulation 312(2)	per application	Statutory	\$245.00	\$244.00	0.00%
Request for report on Legal Point of Discharge under regulation 610 - Regulation 312(3)	per application	Statutory		\$60.90	
Report and Consent for building over an easement under regulation 310	per application	Statutory		\$60.90	
(b) Any documents lodged under Section 30 of the Building Act CLASS 2 to 9	per application	Statutory	\$36.50		
(c) Any documents lodged under Section 30 of the Building Act CLASS 1 AND 10	per application	Statutory	\$36.50		
Fee for lodgement of building permit documents when building work is greater than \$5000 - Regulation 320	per application	Statutory		\$36.40	
Fees for requests for information under regulation 326(1), 326(2) or 326(3) - Regulation 327 (Building Information Certificate)	per application	Statutory		\$48.60	
<b>State Government Levy - Section 205G Building Act 1993</b>					
<b>Note</b> the levy paid under this section is paid into the Building account of the Victorian Building Authority Fund					
Building Permit Levy payable 0.128 cents in every dollar of the cost of building work for which a permit is sought when cost of building work is over \$10,000	per application	Statutory		0.128% of the cost of building work	

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>Building Permit Applications for Domestic Works (Class 1 and 10) Fees for Construction/Alteration/Demolition Permits based on value of work</b>					
The fee includes: (a) the statutory inspections (footings, frame and final) until permit expires (b) the processing of the application in accordance with Part 3 of the Building Act 1993					
0-\$5,000		Discretionary	\$200.55	\$207.00	3%
5,001-10,000		Discretionary	\$509.25	\$527.00	3%
10,001-25,000		Discretionary	\$640.50	\$663.00	4%
25,001-50,000		Discretionary	\$771.75	\$798.00	3%
50,001-100,000		Discretionary	\$1,102.5	\$1,141	3%
100,001-250,000		Discretionary	\$2,205	\$2,282	3%
250,001+		Discretionary	value divided by 110		
250,001-500,000		Discretionary		value divided by 109	
500,001+		Discretionary		by quote	
<b>Building Permit Applications for Commercial Works (Class 2 to 9) Fees for Construction/Alteration/Demolition Permits based on value of work</b>					
The fee includes: (a) the statutory inspections (footings, frame and final) until permit expires (b) the processing of the application in accordance with Part 3 of the Building Act 1993					
0-\$5,000		Discretionary	\$200.55	\$207.00	3%
5,001-10,000		Discretionary	\$606.90	\$628.00	3%
10,001-25,000		Discretionary	\$771.75	\$798.00	3%
25,001-50,000		Discretionary	\$1,146.6	\$1,186	3%
50,001-100,000		Discretionary	\$1,764	\$1,825	3%
100,001-250,000		Discretionary	\$2,646	\$2,738	3%
250,001-500,000		Discretionary	value divided by 95	value divided by 91	
500,001+ by quotation		Discretionary	By quote	by quote	

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>Other Building Fees</b>					
(a) Request for information regarding previous building permits excluding information pursuant to Regulation 2.10	per application plus printing costs see photocopying function	Discretionary	Minimum of \$81.90, maximum of \$164.00 plus printing costs		
Historical Building Permit Search (permit older than 5 years)	per permit plus printing costs see photocopying function	Discretionary		\$110.00	
(b) For each inspection additional statutory inspections (Depending on travel distance)	per inspection up to 10km from Camperdown and \$1 p/km thereafter	Discretionary	\$220.50		
For each inspection additional to statutory inspections included in building permit application fee	per inspection	Discretionary		\$228.00	
Administration fee for assessing and processing lapsed building permits	per inspection	Discretionary		\$228.00	
(d) Agreement to build over an easement	per application	Statutory	\$59.62		
Erection of a fence (if value of work is less than \$5,000 otherwise use fee schedule for building permit applications)	per application	Discretionary	\$165.90	\$171.00	3%
Essential Services Inspections	per request	Discretionary	\$132 per hour + GST and additional \$1 p/km	\$277 (max) or by quote	
Inspection fees for Private Building Surveyors	per inspection plus travel	Discretionary	\$267.75	\$277 (max) or by quote	
Extension of Time Request	per request	Discretionary	\$199.50	\$119.00	(40%)
Application to Amend Plans	per application	Discretionary	Minimum of \$121 + GST and 132 per hour thereafter	\$119.00	
Title Search	per application	Discretionary	\$50.00	\$51.50	3%
Legal Point of Discharge Advice	per application	Statutory	\$59.62		
Building Information Certificate	per application	Statutory	\$49.00		
Property Information Certificate	per application	Statutory	\$49.00		

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
POPE permits	per application	Discretionary	\$900 + GST plus \$130 p/h +GST for overtime and additional costs based on \$130 p/h +GST if event is complex	\$500.00	
Temporary Structures Permit	per application	Discretionary	Min \$386.00 +GST	\$439.00	
Notice/Orders (No cooperation only)		Discretionary	Minimum of \$181+GST plus \$130 p/h +GST if required		
<b>STATE GOVERNMENT LEVY</b>					
<b>Building Applications and Building Permits on Domestic Works - Fees Construction/Alteration/Demolition Permits State Government Levy</b>					
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					
<b>PLANNING FEES</b>					
<b>Planning and Environment (Fees) Interim Regulations 2014</b>					
<b>Fees for amendment to Planning Scheme (Regulation 6)</b>					
Giving notice of approval of an amendment	per application	Statutory	\$798.00	\$798.00	0%
Adopting an amendment	per application	Statutory	\$524.00	\$524.00	0%
Considering submissions	per application	Statutory	\$798.00	\$798.00	0%
Consideration of a Planning Scheme Amendment	per application	Statutory	\$798.00	\$798.00	0%
<b>General Fees - Changes On Original Permit</b>					
Change Conditions that apply to Permit	per application	Statutory	\$502.00		
In any other way not described above	per application	Statutory	\$502.00		
Change Statement of what Permit allows	per application	Statutory	\$502.00		
<b>General - Fees Type Of Amendment</b>					
After Notice has been given on all Permit Applications (except those under development cost of \$250,000)	per application	Statutory	\$102.00		

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>Fees for applications for Planning Permits under section 47 of the Planning and Environment Act 1987 (Regulation 7)</b>					
Use Only	per application	Statutory		\$502.00	
Use and/or development single dwelling and ancillary buildings if value of development \$10,001 - \$100,000	per application	Statutory		\$239.00	
Use and/or development single dwelling and ancillary buildings if value of development over \$100,001	per application	Statutory		\$490.00	
\$0 - \$10,000	per application	Statutory	\$102.00	\$102.00	0%
\$10,001 - \$250,000	per application	Statutory	\$604.00	\$604.00	0%
\$250,001 - \$500,000	per application	Statutory	\$707.00	\$707.00	0%
\$500,001 - \$1,000,000	per application	Statutory	\$815.00	\$815.00	0%
\$1,000,001 - \$7,000,000	per application	Statutory	\$1,153	\$1,153	0%
\$7,000,001 - \$10,000,000	per application	Statutory	\$4,837	\$4,837	0%
\$10,000,001 - \$50,000,000	per application	Statutory	\$8,064	\$8,064	0%
\$50,000,001 +	per application	Statutory	\$16,130	\$16,130	0%
Subdivide existing building	per application	Statutory	\$386.00	\$386.00	0%
Subdivide land into two lots	per application	Statutory	\$386.00	\$386.00	0%
Realignment or consolidation	per application	Statutory	\$386.00	\$386.00	0%
Subdivide land into three or more Lots	per application	Statutory	\$781.00	\$781.00	0%
Remove restriction over land if the land has been used or developed for more than two years	per application	Statutory	\$249.00	\$249.00	0%
To create, vary or remove a restriction or to create or remove a right of way	per application	Statutory		\$541.00	
To create, vary or remove an easement other than a right of way or to vary or remove a condition in the nature of an easement in a Crown grant	per application	Statutory		\$404.00	
Planning Certificates – Urgent	per application	Statutory	\$31.50		

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>Fees for applications to amend planning permits under section 72 of the Planning and Environment Act 1987 (Regulation 10)</b>					
Change Statement of what Permit allows	per application	Statutory		\$502.00	
Change any or all conditions which apply to the permit	per application	Statutory		\$502.00	
In any other way not provided for in the regulations	per application	Statutory		\$502.00	
To amend a permit for use and/or development single dwelling and ancillary buildings, if the additional cost of any development is between \$10,001 - \$100,000	per application	Statutory		\$239.00	
To amend a permit for use and/or development single dwelling and ancillary buildings, if the additional cost of any development is over \$100,001	per application	Statutory		\$490.00	
\$0 - \$10,000	per application	Statutory	\$102.00	\$102.00	0%
\$10,001 - \$250,000	per application	Statutory	\$604.00	\$604.00	0%
\$250,001 - \$500,000	per application	Statutory	\$707.00	\$707.00	0%
\$500,001 - \$1,000,000	per application	Statutory	\$815.00		
\$500,001 +	per application	Statutory		\$815.00	
\$1,000,001 - \$7,000,000	per application	Statutory	\$815.00		
\$7,000,001 - \$10,000,000	per application	Statutory	\$815.00		
\$10,000,001 - \$50,000,000	per application	Statutory	\$815.00		
\$50,000,001 +	per application	Statutory	\$815.00		
Subdivide an existing building	per application	Statutory	\$386.00	\$386.00	0%
Subdivide land into two lots	per application	Statutory	\$386.00	\$386.00	0%
Realignment or consolidation	per application	Statutory	\$386.00	\$386.00	0%
Subdivide land into three or more Lots	per application	Statutory	\$781.00		
Remove restriction	per application	Statutory	\$249.00		
Create, vary or remove a restriction or a right of way	per application	Statutory	\$541.00		
Planning Certificates	per application	Statutory	\$18.20		
Create, vary or remove an easement other than a right of way	per application	Statutory	\$404.00		

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>Planning Permit Application Fees - Fees Planning Permit Applications</b>					
Use and development single dwelling and ancillary buildings. Value of development \$10,001 - \$100,000	per application	Statutory	\$239.00		
Use and development single dwelling and ancillary buildings. Value of development \$100,001 plus	per application	Statutory	\$490.00		
Use Only	per application	Statutory	\$502.00		
<b>Other Statutory Planning Fees</b>					
Amend an application for a permit or an application for an amendment to a permit after notice has been given (except those with development cost of less than \$10,000) - Reg 9	per application	Statutory		\$102.00	
Application for certificate of compliance (S97 of the Act) - Reg 13	per application	Statutory		\$147.00	
Application for planning certificate (S198 of the Act) - Reg 14	per application	Statutory		\$18.20	
Fee for determining a matter where the Planning Scheme specifies that the matter must be done to the satisfaction of the Responsible Authority (e.g. development plan) - Reg 15	per application	Statutory		\$102.00	
<b>Combined Permit Applications - Regulations 8 and 11</b>					
The fee for an application for any combination of matters set out in the separate classes in regulations 7 and 10	per application	Statutory		Sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications had been made.	

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>Combined Permit Application and Planning Scheme Amendment - Regulation 12</b>					
<p>Fee for an application for a planning permit combined with a request for an amendment to the planning scheme in accordance with section 96A of the Planning and Environment Act 1987.</p> <p>NOTE: If the application includes a number a matters listed under regulation 7 the fee for the planning permit for the purpose of calculating the above is the highest of the fees which would have applied if separate applications for the planning permit had been made.</p>	per application	Statutory		Sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications had been made.	
<b>Subdivision (Fees) Interim Regulations 2014</b>					
<b>Other Subdivision Fees</b>					
Supervision of works - Regulation 8	per application % of value of works	Statutory	2.5% of the estimated cost of constructing the works	2.5% of the estimated cost of constructing the works	
Check engineering plans - Regulation 9	per application % of value of works	Statutory	0.75% of the estimated cost of constructing the works	0.75% of the estimated cost of constructing the works	
Engineering plan prepared by Council - Regulation 7	per application % of value of works	Statutory	3.5% of the estimated cost of constructing the works	3.5% of the estimated cost of constructing the works	
<b>Fees for applications - Regulation 6</b>					
Application to certify a Plan of Subdivision under Subdivision Act 1988	per application	Statutory	\$100.00	\$100.00	0%
Additional cost per lot created under application to certify a Plan of Subdivision	additional cost per lot per subdivision	Statutory	\$20.00	\$20.00	0%
Processing application to certify a plan other than a Plan of Subdivision under Subdivision Act 1988	per application	Statutory	\$100.00	\$100.00	0%
<b>Discretionary Planning Fees</b>					
Plan Search and copies (houses and buildings)	per application plus copy costs	Discretionary	\$110.00		



Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
Historical planning permit search (permit older than 5 years)	per application plus copy costs	Discretionary		\$110.00	
Extension of Time Request - First request	Per application	Discretionary	\$115.50	\$119.00	3%
Extension of Time Request - Second request	Per application	Discretionary	\$190.00	\$196.00	3%
Extension of Time Request - Any subsequent request	Per application	Discretionary	\$254.00	\$262.00	3%
Secondary consent application	Per application	Discretionary	\$115.50	\$119.00	3%
Written information requests	per request	Discretionary	\$57.75	\$59.00	2%
Notification signage	per sign	Discretionary	\$46.20	\$47.00	2%
Urgent Planning Certificate - request to be process next business day	per application	Discretionary		\$33.00	
<b>WASTE MANAGEMENT FEES</b>					
<b>TREATMENT</b>					
<b>Landfill - General Industrial Category</b>					
Price per Tonnage	per tonne	Discretionary	\$151.56	\$168.34	11.07%
Large volume rate	per tonne	Discretionary	\$144.80	\$160.56	10.88%
Bricks and Concrete	per tonne	Discretionary	\$48.00	\$10.00	(79.17%)
Cover Material (Clean)	per tonne	Discretionary	\$51.30	\$53.04	3.39%
<b>Landfill - General Municipal Category</b>					
Price per Tonnage	per tonne	Discretionary	\$129.56	\$145.63	12.40%
Large volume rate	per tonne	Discretionary	\$122.80	\$137.85	12.26%
<b>Landfill - Green Waste and Kitchen Organics</b>					
Price per Tonnage	per tonne	Discretionary	\$113.34	\$129.69	14.43%
Large volume rate	per tonne	Discretionary	\$106.58	\$121.91	14.38%
Contaminated Green Waste	per tonne	Discretionary	\$129.56	\$145.63	12.40%
<b>Transfer Stations - General Industrial Category</b>					
Price per Tonnage	per tonne	Discretionary	\$151.56	\$179.38	18%
Car boot/wheelie bin	per unit	Discretionary	\$11.60	\$14.00	21%
Level Trailer/Ute	per trailer	Discretionary	\$20.10	\$23.80	18%
Heaped Trailer/Ute	per trailer/Ute	Discretionary	\$39.40	\$46.70	19%
Level Tandem Trailer	per trailer	Discretionary	\$32.70	\$38.80	19%
Heaped Tandem Trailer	per trailer	Discretionary	\$65.40	\$77.60	19%
Uncompacted	per cubic meter	Discretionary	\$49.85	\$58.93	18%
Compacted	per cubic meter	Discretionary	\$90.17	\$107.91	20%
<b>Transfer Stations - General Municipal Category</b>					
Price per Tonnage	per tonne	Discretionary	\$129.56	\$156.67	21%
Car boot/wheelie bin	per unit	Discretionary	\$10.50	\$12.90	23%
Level Trailer/Ute	per trailer	Discretionary	\$17.20	\$20.80	21%
Heaped Trailer/Ute	per trailer/Ute	Discretionary	\$33.70	\$40.80	21%
Level Tandem Trailer	per trailer	Discretionary	\$27.90	\$33.90	22%
Heaped Tandem Trailer	per trailer	Discretionary	\$55.90	\$67.80	21%
Uncompacted	per cubic meter	Discretionary	\$42.49	\$51.34	21%
Compacted	per cubic meter	Discretionary	\$76.94	\$94.25	22%

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>Transfer Stations - Green Waste and Kitchen Organics</b>					
Price per Tonnage	per tonne	Discretionary	\$113.34	\$140.07	24%
Car boot/wheelie bin	per unit	Discretionary	\$9.70	\$12.10	25%
Level Trailer/Ute	per trailer	Discretionary	\$15.10	\$18.70	24%
Heaped Trailer/Ute	per trailer/Ute	Discretionary	\$29.50	\$36.50	24%
Level Tandem Trailer	per trailer	Discretionary	\$24.40	\$30.30	24%
Heaped Tandem Trailer	per trailer	Discretionary	\$48.90	\$60.60	24%
Uncompacted	per cubic meter	Discretionary	\$37.07	\$45.70	23%
Compacted	per cubic meter	Discretionary	\$67.18	\$84.30	25%
Contaminated Green Waste	per tonne	Discretionary	\$129.56	\$156.67	21%
<b>Landfill and Transfer Stations- Recycling</b>					
Price per Tonnage	per tonne	Discretionary	\$0.00	\$46.15	
Car boot/wheelie bin	per unit	Discretionary	\$0.00	\$2.30	
Level Trailer/Ute	per trailer	Discretionary	\$0.00	\$6.00	
Heaped Trailer/Ute	per trailer/Ute	Discretionary	\$0.00	\$12.00	
Level Tandem Trailer	per trailer	Discretionary	\$0.00	\$10.00	
Heaped Tandem Trailer	per trailer	Discretionary	\$0.00	\$20.00	
Uncompacted	per cubic meter	Discretionary	\$0.00	\$15.43	
Compacted	per cubic meter	Discretionary	\$0.00	\$27.76	
Contaminated Recycling	per tonne	Discretionary	\$0.00	\$156.67	
<b>Dead Animal Composting</b>					
Dogs /Cats/Sheep		Discretionary	\$7.80	\$8.20	5.13%
Yearling		Discretionary	\$18.80	\$19.80	5.32%
Heifer/Alpaca		Discretionary	\$32.00	\$33.60	5.00%
Cow/bulls and horses		Discretionary	\$71.50	\$75.00	4.90%
<b>Steel and Co-mingled Recycling Municipal Category</b>					
Steel		Discretionary	\$0.00	\$0.00	
Co-mingled Recycling		Discretionary	\$0.00	\$0.00	
<b>Silage Wrap (Plasback bags)</b>					
Price per bag (clean)		Discretionary		\$2.00	
Price per bag (contaminated)		Discretionary		\$3.00	
<b>Additional Resource Recovery Programs</b>					
May include but not limited to Batteries & Tyres		Discretionary	Full cost recovery		
<b>Mattresses</b>					
Single Mattress	per unit	Discretionary	\$21.00	\$21.00	0.00%
Double Mattress	per unit	Discretionary	\$31.50	\$31.50	0.00%
<b>Waste Oil Municipal Category</b>					
Used motor oil		Discretionary	\$0.00	\$0.00	

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>E-Waste Recycling</b>					
Small Items	per unit	Discretionary	\$0.00	\$0.00	
Medium Items	per unit	Discretionary	\$0.00	\$0.00	
Large	per unit	Discretionary	\$0.00	\$0.00	

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
<b>RECREATION AND FACILITIES</b>					
<b>HIRE OF COUNCIL BUILDINGS AND FACILITIES</b>					
<b>COMMUNITY HALL</b>					
<b>Managed by Council - Killara Centre Camperdown Community Centre - Killara Centre</b>					
Commercial Hire (private functions, corporate or profit making entities)	per day	Discretionary	\$430.00	\$445.00	3.49%
Commercial Hire (private functions, corporate or profit making entities)	per hour	Discretionary	\$85.00	\$88.00	3.53%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	per day	Discretionary	\$228.00	\$236.00	3.51%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	per hour	Discretionary	\$46.00	\$48.00	4.35%
Regular Users		Discretionary	See Property Officer to organise an agreement	See Property Officer to organise an agreement	
<b>Managed by Council - Killara Centre Camperdown Community Centre - McCabe Room/Playhouse</b>					
Commercial Hire (private functions, corporate or profit making entities)	per day	Discretionary	\$285.00	\$295.00	3.51%
Commercial Hire (private functions, corporate or profit making entities)	per hour	Discretionary	\$57.00	\$59.00	3.51%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	per day	Discretionary	\$145.00	\$150.00	3.45%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	per hour	Discretionary	\$29.00	\$30.00	3.45%
Regular Users		Discretionary	See Property Officer to organise an agreement	See Property Officer to organise an agreement	
<b>Public Halls Managed by Committee for Council (Cobden, Terang, Timboon, Simpson, Berrybank, Ecklin)</b>					
	Set by Committee	Discretionary			
<b>SPORTS STADIUMS</b>					
<b>Timboon Sporting Centre</b>	Set by Committee	Discretionary			
<b>Cobden Recreation Centre</b>	Set by Committee	Discretionary			
<b>Camperdown Community Sports Stadium</b>					
All Sports - Senior Fee	per person per session	Discretionary	\$6.20	\$6.20	0%

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
All Sports - Junior Fee	per person per session	Discretionary	\$4.00	\$4.10	2%
<b>THEATRE</b>					
<b>Managed by Council - Fees Camperdown Community Centre - Theatre Royal</b>					
Commercial Hire (private functions, corporate or profit making entities) - includes use of kitchen, tables and table cloths	full day	Discretionary	\$662.00	\$686.00	3.63%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	full day	Discretionary	\$362.00	\$375.00	3.59%
Set Up Theatre (optional)	per booking	Discretionary	\$78.00	\$81.00	3.85%
<b>Managed by Council - Fees Camperdown Community Centre - Old Sports Stadium</b>					
General Hire	per hour	Discretionary	\$41.50	\$40.00	(3.61%)
General Hire	full day	Discretionary	\$187.00	\$185.00	(1.07%)
Regular Users		Discretionary	See Property Officer to organise an agreement	See Property Officer to organise an agreement	
<b>Managed by Council - Theatre Royal movie ticket prices</b>					
Adult	per person	Discretionary	\$12.50	\$5.00	(60.00%)
Child (under 15 years of age)	per person	Discretionary	\$10.00	\$5.00	(50.00%)
<b>TOURISM</b>					
<b>Heritage - Clock Tower</b>					
Adult	per person	Discretionary	\$2.50	\$2.50	0%
Concession and Students	per person	Discretionary	\$1.50	\$1.50	0%
Child	per person	Discretionary	\$1.00	\$1.00	0%
<b>CARAVAN PARK</b>					
<b>All Park Fees set by Lessee</b>					
<b>SWIMMING POOLS</b>					
<b>Swimming Pools Managed by Contractor for Council - All Pools Swimming Pools Day Admission</b>					
School Swim (Non Members)	per person	Discretionary	\$2.10	\$2.20	5%
Day Hire	per person	Discretionary	\$178.00	\$184.00	3%
Child	per child	Discretionary	\$3.50	\$3.50	0%
Adult	per person	Discretionary	\$4.00	\$4.00	0%
Family (defined 2 adults and 2 children < 16)	per family (defined)	Discretionary	\$12.00	\$12.50	4%
<b>Recreation Equipment Hire Small Marquee / BBQ</b>					
Council Organised Events	Per unit per day	Discretionary	\$0.00	\$0.00	
Commercial Hirers	per day	Discretionary	\$100.00	\$100.00	0%
Not for Profit Community Groups	per day	Discretionary	\$0.00	\$0.00	
<b>Recreation Equipment Hire large Marquee</b>					
			\$0.00	\$0.00	

Description	Unit	Statutory/ Discretionary	2014- 2015 Fees	2015- 2016 Fees	Change from 2014- 2015
Council Organised Events	Per unit per day	Discretionary	\$0.00	\$0.00	
Commercial Hirers	per day	Discretionary	\$200.00	\$200.00	0%
Not for Profit Community Groups	per day	Discretionary	\$200.00	\$200.00	0%
<b>Swimming Pools Managed by Contractor for Council - All Pools Swimming Pools Season's Tickets</b>					
Child	per person per season	Discretionary	\$65.00	\$68.00	5%
Adult	per person per season	Discretionary	\$75.00	\$78.00	4%
Family (defined 2 adults and children < 16)	per family (defined)	Discretionary	\$110.00	\$115.00	5%
<b>RECREATION PROGRAMS</b>					
<b>Activity Program - Primary School Holiday Program</b>					
Trips Base fee	per child	Discretionary	\$25.00	\$26.00	4.00%
Centre based activities	per child	Discretionary			
Activity entry fee	per child	Discretionary			
<b>Activity Program - Teenage School Holiday Program</b>					
Trips Base fee	per child	Discretionary	\$37.00	\$38.00	2.70%
Activity entry fee	per child	Discretionary	Dependant on activity		
<b>Ed Gym</b>					
1 child	per session	Discretionary	\$5.00	\$5.00	0%
2 children	per session	Discretionary	\$9.00	\$9.00	0%
3 children	per session	Discretionary	\$12.50	\$12.50	0%
Term Pass	per term	Discretionary	10% discount off total term payment		
<b>ROAD / VEHICLE PERMITS</b>					
<b>Permits</b>					
Road opening permit application	per application	Discretionary	\$95.00	\$98.00	3%
Urban vehicle crossing permit application	per application	Discretionary	\$95.00	\$98.00	3%
Rural vehicle crossing permit application	per application	Discretionary	\$95.00	\$98.00	3%

## Glossary

Term	Definition
Act	Local Government Act 1989
Accounting Standards	Australian accounting standards are set by the Australian Accounting Standards Board (AASB) and have the force of law for Corporations law entities under s 296 of the <i>Corporations Act 2001</i> . They must also be applied to all other general purpose financial reports of reporting entities in the public and private sectors.
Adjusted underlying revenue	The adjusted underlying revenue means total income other than non-recurrent grants used to fund capital expenditure, non-monetary asset contributions, and contributions to fund capital expenditure from sources other than grants and non-monetary contributions. Local Government (Planning and Reporting) Regulations 2014 - Schedule 3
Adjusted underlying surplus (or deficit)	The adjusted underlying surplus (or deficit) means adjusted underlying revenue less total expenditure. It is a measure of financial sustainability of the Council which can be masked in the net surplus (or deficit) by capital-related items. Local Government (Planning and Reporting) Regulations 2014 - Schedule 3
Annual budget	Plan under Section 127 of the Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required.
Annual report	The annual report prepared by Council under sections 131, 132 and 133 of the Act. The annual report to the community contains a report of operations and audited financial and performance statements.
Annual reporting requirements	Annual reporting requirements include the financial reporting requirements of the Act, Accounting Standards and other mandatory professional reporting requirements.
Asset expansion expenditure	Expenditure that extends the capacity of an existing asset to provide benefits to new users at the same standard as is provided to existing beneficiaries Local Government (Planning and Reporting) Regulations 2014 – Regulation 5
Asset renewal expenditure	Expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability. Local Government (Planning and Reporting) Regulations 2014 – Regulation 5

## Glossary

<b>Term</b>	<b>Definition</b>
Asset upgrade expenditure	<p>Expenditure that:</p> <p>(a) enhances an existing asset to provide a higher level of service; or</p> <p>(b) increases the life of the asset beyond its original life.</p> <p>Local Government (Planning and Reporting) Regulations 2014 – Regulation 5</p>
Borrowing strategy	<p>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.</p>
Balance sheet	<p>The 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.</p> <p>The balance sheet should be prepared in accordance with the requirements of AASB 101 - Presentation of Financial Statements and the Local Government Model Financial Report.</p>
Comprehensive income statement	<p>The comprehensive income statement shows the expected operating result in the forthcoming year compared to the forecast actual result in the current year. The income statement should be prepared in accordance with the requirements of AASB101 Presentation of Financial Statements and the Local Government Model Financial Report.</p>
Financial Statements	<p>Section(s) 126(2)(a), 127(2)(a) and / or 131(1)(b) of the Act require the following documents to include financial statements:</p> <ul style="list-style-type: none"><li>-Strategic resource plan</li><li>-Budget</li><li>-Annual report</li></ul> <p>The financial statements to be included in the Budget include:</p> <ul style="list-style-type: none"><li>- Comprehensive Income Statement</li><li>- Balance Sheet</li><li>- Statement of Changes in Equity</li><li>- Statement of Cash Flows</li><li>- Statement of Capital Works</li></ul> <p>The financial statements must be in the form set out in the Local Government Model Financial Report.</p>



## Glossary

<b>Term</b>	<b>Definition</b>
Statement of capital works	The statement of capital works shows the expected internal and external funding for capital works expenditure and the total proposed capital works expenditure for the forthcoming year with a comparison with forecast actual for the current year. The statement of capital works should be prepared in accordance with Regulation 9. Local Government (Planning and Reporting) Regulations 2014 – Regulation 9
Statement of cash flows	The statement of cash flows 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 cash flow statement should be prepared in accordance with the requirements of AASB 107 Statement of Cash Flows and the Local Government Model Financial Report.
Statement of changes in equity	The statement of changes in equity shows the expected movement in Accumulated Surplus and reserves for the year. The statement of changes in equity should be prepared in accordance with the requirements of AASB 101 - Presentation of Financial Statements and the Local Government Model Financial Report.
Budget preparation requirement	Under the Act, a Council is required to prepare and adopt an annual budget by 30 June each year. The Local Government Amendment (Performance Reporting and Accountability) Bill 2013 amends the date the budget must be adopted to 30 June each year – refer section 11(1) of the Bill. This amends section 130 (3) of the Act
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 program	A detailed list of capital works expenditure that will be undertaken during the 2015/16 financial year. Regulation 10 requires that the budget contains a detailed list of capital works expenditure and sets out how that information is to be disclosed by reference to asset categories, asset expenditure type and funding sources.

## Glossary

<b>Term</b>	<b>Definition</b>
Carry forward capital works	Carry forward capital works are those that that are incomplete in the current budget year and will be completed in the following budget year.
Council Plan	Means a Council Plan prepared by the Council under Section 125 of the Local Government Act 1989. This document sets out the strategic objectives of the Council and strategies for achieving the objectives as part of the overall strategic planning framework required by the Act.
Community Plan/Vision	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.
Department of Environment, Land, Water and Planning (DELWP)	Local Government Victoria is part of the Department of Environment, Land, Water and Planning (DELWP). It was previously part of the former: <ul style="list-style-type: none"> <li>• Department of Transport, Planning and Local Infrastructure (DTPLI).</li> <li>• Department of Planning and Community Development (DPCD).</li> <li>• Department of Victorian Communities (DVC)</li> </ul>
Discretionary reserves	Discretionary reserves are funds earmarked by Council for various purposes. Councils can by resolution change the purpose of these reserves.
External influences in the preparation of a budget	Matters arising from third party actions over which Council has little or no control e.g. 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.
Four way budgeting methodology (Strategic resource plan)	The linking of the income statement, balance sheet, cash flow statement and capital works statement to produce forecast financial statements based on assumptions about future movements in key revenues, expenses, assets and liabilities.
Infrastructure	Non-current property, plant and equipment excluding land

## Glossary

<b>Term</b>	<b>Definition</b>
Infrastructure strategy	An infrastructure strategy 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 infrastructure strategy 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.
Internal influences in the preparation of a budget	Matters arising from Council actions over which there is some element of control (e.g. 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 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.
Legislative framework	The Act, Regulations and other laws and statutes which set a Council's governance, planning and reporting requirements.
Local Government Model Financial Report	Local Government Model Financial Report published by the Department from time to time including on the Department's Internet website.
Local Government (Planning and Reporting) Regulations 2014	Regulations, made under Section 243 of the Act prescribe: (a) The content and preparation of the financial statements of a Council (b) The performance indicators and measures to be included in a budget, revised budget and annual report of a Council (c) The information to be included in a Council Plan, Strategic Resource Plan, budget, revised budget and annual report (d) Other matters required to be prescribed under Parts 6 and 7 of the Act.
New asset expenditure	Expenditure that creates a new asset that provides a service that does not currently exist. Local Government (Planning and Reporting) Regulations 2014 – Regulation 5
Non-financial resources	Means the resources other than financial resources required to deliver the services and initiatives in the budget. SRP Better Practice Guide - Glossary

## Glossary

<b>Term</b>	<b>Definition</b>
Non-recurrent grant	Means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a Council's Strategic Resource Plan. SRP Better Practice Guide - Glossary
Revised budget	The revised budget prepared by a Council under Section 128 of the Act. 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.
Services, Initiatives and Major Initiatives	Section 127 of the Act requires a budget to contain a description of the services 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 budget must also include major initiatives, being initiatives identified by the Council as priorities to be undertaken during the financial year. The services delivered by Council means assistance, support, advice and other actions undertaken by a council for the benefit of the local community. Initiatives means actions that are once-off in nature and/or lead to improvements in service. Major initiatives means significant initiatives that will directly contribute to the achievement of the council plan during the current year and have a major focus in the budget.
Statement of Capital Works	Means a statement which shows all capital expenditure of a council in relation to non-current assets and asset expenditure type prepared in accordance with the model statement of capital works in the Local Government Model Financial Report. Refer also Commentary Financial Statements Appendix A. SRP Better Practice Guide - Glossary
Statement of Human Resources	Means a statement which shows all Council staff expenditure and the number of full time equivalent Council staff. Refer also Commentary Financial Statements Appendix A. SRP Better Practice Guide - Glossary
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.

## Glossary

<b>Term</b>	<b>Definition</b>
Strategic resource plan (SRP)	<p>Section 125(2)(d) of the Act requires that a Council must prepare and approve a Council Plan that must include a strategic resource plan containing the matters specified in Section 126.</p> <p>Section 126 of the Act states that.</p> <ul style="list-style-type: none"><li>• the strategic resource plan is a plan of the resources required to achieve the council plan strategic objectives</li><li>• the strategic resource plan must include the financial statements describing the financial resources in respect of at least the next four financial years</li><li>• the strategic resource plan must include statements describing the non-financial resources including human resources in respect of at least the next four financial years</li><li>• the strategic resource plan must take into account services and initiatives contained in any plan adopted by council and if the council proposes to adopt a plan to provide services or take initiatives, the resources required must be consistent with the strategic resource plan</li><li>• council must review their strategic resource plan during the preparation of the council plan</li><li>• council must adopt the strategic resource plan not later than 30 June each year and a copy must be available for public inspection at the council office and internet website.</li></ul> <p>In preparing the strategic resource plan, councils should comply with the principles of sound financial management (Section 136) as prescribed in the Act being to:</p> <ul style="list-style-type: none"><li>• prudently manage financial risks relating to debt, assets and liabilities</li><li>• provide reasonable stability in the level of rate burden</li><li>• consider the financial effects of council decisions on future generations</li><li>• provide full, accurate and timely disclosure of financial information.</li></ul> <p>In addition to Section 126 of the Act, parts 2 and 3 of the Regulations also prescribe further details in relation to the preparation of a strategic resource plan.</p>

## Glossary

<b>Term</b>	<b>Definition</b>
Unrestricted cash	Unrestricted cash represents all cash and cash equivalents other than restricted cash
Valuations of Land Act 1960	The Valuations of Land Act 1960 requires a Council to revalue all rateable properties every two years. Valuations of Land Act 1960 – Section 11