



**CORANGAMITE
SHIRE**

Council Budget 2016-2017 Corangamite Shire

Adopted 14 June 2016

Contents	Page
Introduction	3
Executive summary	4
Budget reports	
1. Link to the Council Plan	7
2. Services and service performance indicators	10
3. Financial statements	22
4. Financial performance indicators	29
5. Other budget information (grants and borrowings)	31
6. Detailed list of capital works	34
7. Rates and charges	38
Budget analysis (best practice)	
8. Summary of financial position	44
9. Budget influences	49
10. Analysis of operating budget	52
11. Analysis of budgeted cash position	58
12. Analysis of capital budget	61
13. Analysis of budgeted financial position	64
Long term strategies	
14. Strategic resource plan	68
15. Rating information	73
16. Other long term strategies	76
Appendices	
A Fees and charges schedule	80
B Five year capital works program	101
C Capital works program summaries	109
D Budget process	113

Introduction

Corangamite Shire Council is pleased to release the Council Budget 2016-2017. The budget builds on our Council Plan 2013-2017 vision which focuses on the following six strategic themes:

- Stewardship, Governance, Advocacy and Collaboration
- Positioning for Economic Growth
- Sustaining our Natural Assets
- Strengthening our Communities
- Infrastructure
- Our Organisation

The Council Plan 2013-2017, sets out our strategy to deliver our vision over the full term of the Council. As this is the final year of the current Council term, the focus over the next year will be on the completion of our current commitments.

The proposed budget details the resources required over the next year to fund the large range of services we provide to the community. It also includes details of proposed capital expenditure allocations to improve and renew our Shire's physical infrastructure, buildings and operational assets as well as funding proposals for a range of operating projects.

The proposed budget includes a rate increase of 2.5 per cent. This is in line with the State Government's rate capping framework which has capped rate increases by Victorian councils to the forecast movement of 2.5 per cent in the Consumer Price Index (CPI). While Council has not elected to apply to the Essential Services Commission (ESC) for a variation, it has found savings and initiatives in excess of \$500,000. This will result in some impact on services Council provides but will not impact on our strong commitment to maintain our infrastructure, particularly the local road network.

In this proposed budget we have allocated funding of \$13.75 million for new assets, asset upgrades and renewals. Highlights of the capital program include:

- Roads (\$6.59 million) – including rehabilitation, roads to recovery projects, resheeting and kerb and channel improvements
- Bridges (\$1.73 million) – including \$1.50 million towards stage 1 of the Castle Carey bridge replacement and road realignment
- Building (\$0.55 million) – including Waste Treatment Review (\$200,000), Camperdown clock tower works (\$75,000), Swimming Pool renewals (\$30,000)
- Plant and Equipment (\$3.04 million) – including ongoing cyclical replacement of the plant and vehicle fleet (\$2.87 million) and upgrade and replacement of information technology (\$118,000).
- Streetscapes (\$0.66 million) – including the design of Port Campbell (\$0.35 million) and Terang Stage 3 (\$0.30 million)

We have also allocated funding to continue existing community grants programs including

- Community Grants Funding \$50,000
- Community Planning Grants \$50,000
- CBD Façade Improvement Program \$30,000
- Facility Grants \$50,000
- Business Infrastructure Support Fund \$100,000

The proposed budget was developed through a rigorous process of consultation and review and Council endorses it as financially responsible. You are encouraged you to read the remainder of this document, in conjunction with our Council Plan 2013-2017.

Executive summary

Council has prepared a Budget for 2016-2017 which is aligned to the vision in the Council Plan 2013-2017. It seeks to provide services and infrastructure as well as deliver projects and services that are valued by our community, and do this within the rate cap mandated by the State Government.

This Budget projects a surplus of \$4.2m for 2016-2017, however, it should be noted that the adjusted underlying result is a surplus of \$1.0m after adjusting for capital grants and contributions (refer Sections 5 and 10.1).

1. Key things we are funding

- 1) Ongoing delivery of services to the Corangamite Shire community of \$44.5 million in total commitments. These services are summarised in Section 2.
- 2) Total capital works program of \$13.75 million including continued investment in infrastructure assets (\$10.1m) primarily for renewal works. This includes roads (\$6.6m); bridges (\$1.7m); footpaths and bicycle paths (\$0.1m); drainage (\$0.6m); waste management (\$0.1m); recreational parks, open space and streetscapes (\$0.8m). The Statement of Capital Works can be found in Section 3 and further details on the capital works budget can be found in Sections 6 and 12.

2. The Rate Rise

- a. The average rate will rise by 2.5% in line with the order issued by the Minister for Local Government on 14 December 2015.
- b. Key drivers
 - i. Incorporating savings and initiatives to absorb the impact of rate capping
 - ii. To fund renewal of infrastructure and community assets
 - iii. To cope with cost shifting from the State Government
 - iv. To cope with a reduction in funding from the Commonwealth Government via the Victoria Grants Commission caused by their freezing of indexation of the grant
- c. This will be a revaluation year. Valuations will be as per the General Revaluation dated 1 January 2016 (as amended by supplementary valuations).
- d. The waste service charge incorporating kerbside collection will increase by 2.5% per property.
- e. Note that for every \$100 in taxes paid by Victorian residents, rates make up approximately \$3.50. The other \$96.50 goes to the State and Federal Governments.
- f. Refer Section 7 for further Rates and Charges details.

3. Key Statistics

- Total Revenue: \$41.6 million (2015-2016 = \$41.7 million)
- Total Expenditure: \$37.5 million (2015-2016 = \$42.4 million)
- Accounting Result: \$4.2 million surplus (2015-2016 = \$0.7 million deficit)
(Refer Income Statement in Section 3)
(Note: Based on total income of \$41.6million which includes capital grants and contributions)
- Budget commitments:
 - Operating expenditure \$27,995,710
 - Capital expenditure \$13,749,500
 - Loan redemption including interest \$1,097,134
 - Transfers to reserves \$1,602,972

\$44,445,316
- Underlying operating result: \$1.0 million surplus (2015-2016 = \$6.0 million deficit)
(Refer Analysis of operating Budget in Section 10.1)
(Note: Underlying operating result is an important measure of financial sustainability as it excludes income which is to be used for capital, from being allocated to cover operating expenses)
- Cash result: \$1.3 million deficit (2015-2016 = \$7.0 million deficit)
(Refer Statement of Cash Flows in Section 3)
This is the net funding result after considering the funding requirements to meet loan principal repayments and the reserve transfers.
- Total Capital Works Program of \$13.75 million
 - \$8.10 million from Council operations (rates funded)
 - \$0.87 million from asset sales
 - \$4.73 million from external grants
 - \$0.05 million from cash and reserves

4. Budget Influences

A range of internal and external influences have significantly affected the setting of the 2016-2017 budget. Most notable has been the introduction of the State Government's rate capping framework which is effective from 1 July 2016. A full list of internal and external influences is presented in Section 9.

5. State and Federal government Budget wish list

- a. Funding of \$1 million from the State Government to enable the upgrade and realignment of Castle Carey Bridge.
- b. Shipwreck Coast Masterplan funding, including Port Campbell Streetscape.
- c. Additional funding support from the State Government to assist rural councils cope with the impact of rate capping.
- d. Increased funding from the State Government to equitably fund services such as libraries, school crossing supervisors and maternal and child health services

Budget Reports

The following reports include all statutory disclosures of information and are supported by the analysis contained in sections 8 to 15 of this report.

This section includes the following reports and statements in accordance with the Local Government Act 1989 and the Local Government Model Financial Report.

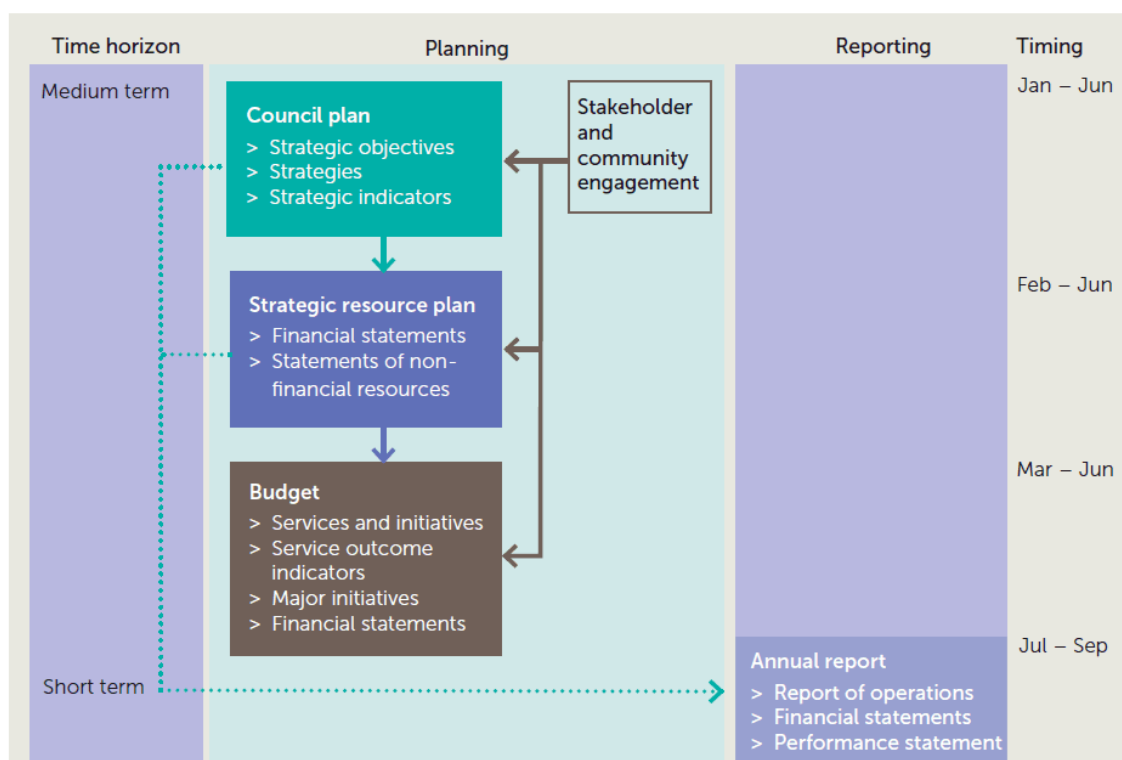
- 1 Links to Council Plan
- 2 Services and service indicators
- 3 Financial statements
- 4 Financial performance indicators
- 5 Grants and borrowings
- 6 Detailed list of capital works
- 7 Rates and charges

1. Link 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, 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, which is 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 Council Plan articulates the community vision, mission and values and is prepared with reference to Council's township community plans.

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

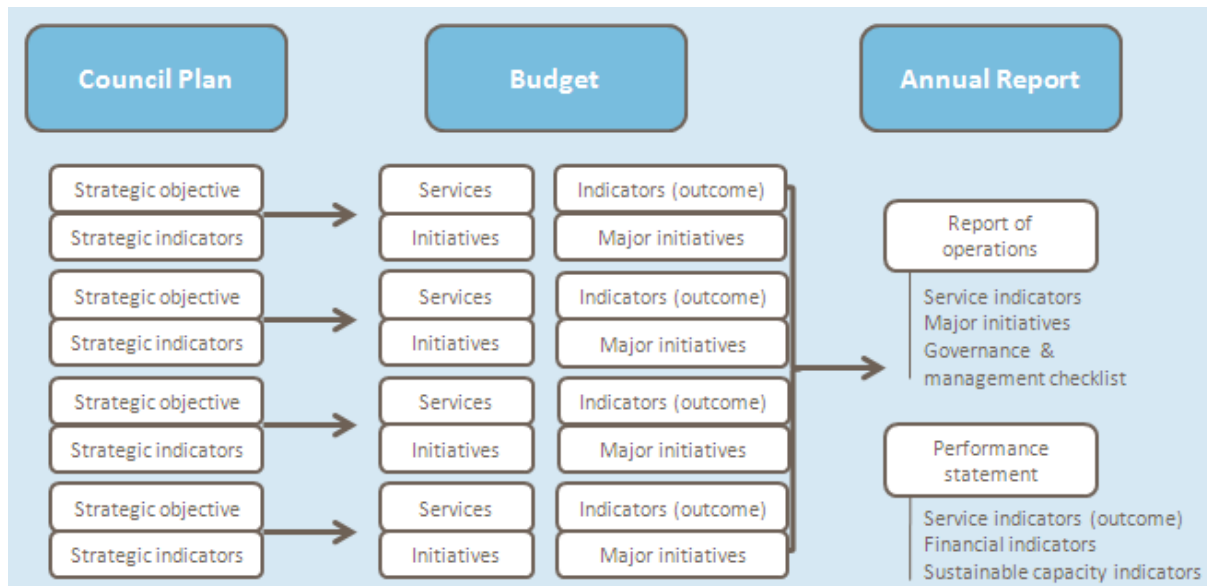
1.3 Strategic objectives

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

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2016-2017 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 Objective 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
Governance	The area of governance 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.	1,310 0 1,310

Major Initiatives

- 1) Prepare advocacy materials for councils priority projects; increase road funding, Shipwreck Coast Master Plan and Port Campbell Streetscape upgrade (\$10,000 net cost)
- 2) Develop an induction program for the new Council (\$10,000 net cost)
- 3) Prepare Council Plan 2017-2021 for Council approval (\$nil net cost)
- 4) Review and update councillor code of conduct (\$nil net cost)
- 5) Support MAV to lobby for increases in statutory fees to reflect delivery costs (\$nil net cost)
- 6) Inclusion and use of advocacy material in Great South Coast advocacy efforts to improve rail services and road funding for Princes Highway West and arterial roads such as Foxhow Road and Cobden Port Campbell Road (\$nil net cost)
- 7) Advocate for the Twelve Apostles Trail as an important component of the delivery of the Shipwreck Coast Masterplan Implementation and Sequencing (\$nil net cost)
- 8) Trial a Pop-up shop Council office (\$5,000 net cost)
- 9) Extend CBD Façade Improvement Program for a further year (\$30,000 net cost)

Initiatives

- 10) Community Grants Funding (\$50,000 net cost)
- 11) Bi-annual photo shoot (\$3,000 net cost)
- 12) Community Planning/Seed Grants (\$40,000 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 Objective 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
Economic Development	Economic Development develops and manages projects to support the business and tourism sector. It includes contributions to the Regional Tourism Board.	236 <u>0</u> 236
Saleyards	Includes the direct management and operation of the Camperdown Livestock Selling Centre.	638 <u>(793)</u> (155)
Tourism	Provision of tourist information services at Port Campbell and management of information centres.	416 <u>(80)</u> 336

Major Initiatives

- 13) Identify target businesses for migrant labour opportunity and develop a how to employ migrant labour guide (\$5,000 net cost)
- 14) Investigate recommencing saleyard store sales (\$nil net cost)
- 15) Participate in a regional review of Visitor Servicing arrangements by GORRT and select a preferred approach to future Visitor Information Centre provision (\$20,000 net cost)
- 16) Participate in the implementation of the Shipwreck Coast Master Plan, and work in partnership with government agencies to deliver a business case to support ongoing investment and define sequencing of implementation (\$nil net cost)
- 17) Market Test concept plans for the Port Campbell West Tourism Opportunity site to assist investment attraction (\$nil net cost)
- 18) Partner with GORRT to implement destination management plans for Port Campbell and northern areas (\$nil net cost)
- 19) Investigate MOU Sister City opportunity with Tangerang, Indonesia (\$5,000 net cost)
- 20) Develop marketing material for the emerging Asian markets including China, India, and Indonesia (\$10,000 net cost)
- 21) Establish Business Information Network. Develop Year 1 action plan (\$2,000 net cost)
- 22) Design a Corangamite artisan product visual merchandising display at the VIC (\$3,500 net cost)
- 23) Advocate for State Government funding to support the establishment and growth of both Camperdown Dairy International and Camperdown Dairy (\$nil net cost)

Initiatives

- 24) Business infrastructure Support Fund, Round 4 (\$100,000 net cost)
- 25) Council Contribution towards Camperdown Cruise (\$20,000 net cost)
- 26) Council Contribution towards Cobden Spring Festival (\$5,000 net cost)
- 27) Council Contribution towards Camperdown Horse Trials (\$2,500 net cost)
- 28) Council Contribution towards Terang Country Music Festival (\$5,000 net cost)
- 29) Population attraction program (\$10,000 net cost)
- 30) Private Sector Tourism Investment Infrastructure contribution seed funding (\$20,000 net cost)

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Economic Development	Economic activity	Change in number of businesses (Percentage change in the number of businesses with an ABN in the municipality)	[Number of businesses with an ABN in the municipality at the end of the financial year <i>less</i> the number of businesses at the start of the financial year / Number of businesses with an ABN in the municipality at the start of the financial year] x100

2.3 Strategic Objective 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
Building and Planning	Statutory Building and Planning provides management and administration of Council's planning scheme and building services, including processing of permits, enforcement and representation at appeals. Strategic Planning provides management and support services for strategic town planning initiatives and heritage functions. It includes the undertaking of strategic studies and research in the review and update of the Corangamite Planning Scheme.	757 (249) 508
Sustainable Development Management	Sustainable Development Management provides executive support and strategy development services for Council's development units and includes the Director of Sustainable Development.	690 (4) 686
Environment	This service provides the management and support for Council's environmental initiatives, including management and funding of projects and Camperdown's Elms.	431 (62) 368
Waste Management	The waste management 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.	4,029 (2,517) 1,512

Major Initiatives

- 31) Establish a self-funded community management model for Mt Noorat (\$nil net cost)
- 32) Investigate feasibility of using biodiesel in heavy fleet (\$nil net cost)
- 33) Investigate infrastructure requirements and market viability for the installation of a Dirty MRF (Materials Recovery Facility) and In-vessel composting system at Naroghid Landfill in accordance with the findings of the Alternative Waste Management Investigation Project (\$100,000 net cost)
- 34) Develop a multi-council Municipal Fire Management Plan in partnership with Colac Otway and Surf Coast Shires (\$nil net cost)
- 35) Exhibit a Planning Scheme Amendment to implement changes to Local Policy and the MSS as recommended by the Corangamite Planning Scheme Review (\$50,000 net cost)

Initiatives

- 36) Finlay Avenue of Elms Camperdown, Arborist assessment and pruning stage 2 (\$50,000 net cost)
- 37) Roadside Weed Control (\$40,000 net cost)
- 38) Elm Leaf Beetle Management Plan and Treatment program (\$50,000 net cost)
- 39) Lake Bullen Merri, Spiny Rush Control (\$5,000 net cost)
- 40) Intensive Animal Husbandry, investigation and scheme amendment preparation (\$30,000 net cost)
- 41) Environmental Support Fund (\$30,000 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 Objective 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
Community Relations	Community Relations provides the initial contact with our citizens and supports internal customers through the provision of customer service. It also provides media, marketing and communications services internally and externally in addition to overseeing community planning and engagement commitments. This area also provides funding for Council's cultural programs and activities and develops plans and strategies to facilitate cultural practices.	1,155 (31) 1,123
Community Services Management	Community Services Management provides the management and administration of Council's community services. It also includes various strategic projects.	322 0 322
Children's services	Provides for management and operation of Council's maternal and child health , family day care, in-home childcare, mobile childcare, Kindergartens and preschools.	2,916 (2,793) 124
Youth services	Youth services provides management and operation of Council's youth services, including Youth Council and Freeza funding.	143 (61) 82
Aged and Disability	The aged and disability area provides management and operation of Council's aged and disability support services and assessments, meals on wheels, home property maintenance and home care.	1,548 (1,414) 135
Environmental Health and Immunisations	Provides management and operations of environmental health services, including septic tank permits, and registration of premises as well as Council's community immunisations.	294 (109) 185
Emergency Management and Local Laws	Provides operation and administration of emergency management, fire protection and animal regulation and local laws. It also includes staff for school crossing supervision.	902 (203) 699
Recreation and facility management administration	This service provides the management support and co-ordination resources for recreation and facility management including libraries and swimming pools . 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.	382 (20) 362

Major Initiatives

- 42) Develop the 2017-2021 Health and Wellbeing Plan (\$25,000 net cost)
- 43) Develop and produce an 'Early Years Directory' for Corangamite Shire (\$5,000 net cost)
- 44) Implement short term actions from the Arts and Culture Plan 2016-2020 (\$nil net cost)
- 45) Review community plans in Darlington, Noorat, Princetown and Skipton (\$nil net cost)
- 46) Leadership Group training in relation to implementing Council's new Social Justice Policy (\$5,000 net cost)

Initiatives

- 47) Implementation of Child Safety First Standards (\$15,000 net cost)
- 48) Implementation of Tertiary Incentive Scholarship (\$3,000 net cost)
- 49) Support for Beyond the Bell initiatives (\$25,000 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
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 Objective 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
Asset Management	This service undertakes design, supervision and planning for Council's road infrastructure assets. It also provides support and advice on engineering related activities for Council services and private development services.	827 <u>0</u> 827
Works and Services Management	This service provides the management, administration and supervisory support for Council roads, parks and gardens and fleet operations. It also manages our internal works unit in implementation of major capital and operational works, as well as provision of contract management.	656 <u>(26)</u> 629
Works	Works includes operational maintenance activities to maintain Council's extensive roads network and parks and gardens activities. It includes street tree maintenance as well as depot operations as well as works carried out for private customers.	5,329 <u>(15)</u> 5,314
Private Works	This service is to provide the management and operational support to manage private works carried out by Council under contract or quote.	487 <u>(620)</u> (133)
Plant	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.	(1,607) <u>(55)</u> (1,662)
Building and Facilities Maintenance	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.	2,645 <u>(204)</u> 2,440

Major Initiatives

- 50) Develop Asset Management Plans for Open Space, Street Furniture and Playgrounds (\$nil net cost)
- 51) Undertake footpath network condition assessments (\$nil net cost)
- 52) Review Council Strategic Asset Management Systems (\$nil net cost)
- 53) Undertake Sport and Facility Audits on Councils Recreation Reserves in conjunction with Great South Coast councils and State Sporting Organisations (\$10,000 net cost)
- 54) Prepare business case for additional speed radar trailer for Shire in conjunction with Colac Otway Road safe (\$nil net cost)
- 55) Review of pedestrian and cycle networks in towns to be undertaken and program for implementing improvements to be developed (\$nil net cost)
- 56) Review and rationalise signage in Council parks, streets and facilities (\$20,000 net cost)
- 57) Implement partnership with Moyne Shire for Recreation Facility Management shared services (\$10,000 net cost)
- 58) Continue shared road sealing contract and undertake discussions to increase participation from surrounding Councils (\$nil net cost)
- 59) Implement priority short-term actions from the Recreation and Open Space Strategy 2016-2026 (\$10,000 net cost)
- 60) Undertake Council tree audit and assessment (\$90,000 net cost)

Initiatives

- 61) Replace floor coverings at Skipton Jubilee Centre (\$9,000 net cost)
- 62) Terang Desert Ash Removal (\$40,000 net cost)
- 63) Building inspections level 2 condition data (\$80,000 net cost)
- 64) Cobden Recreational Centre replace of basketball rings (\$7,000 net cost)
- 65) 2016-2017 Facility Grants (\$50,000 net cost)
- 66) Roads advocacy economic impact modelling (\$10,000 net cost)
- 67) Terang Family History Group access and building improvements (\$15,000 net cost)
- 68) Cobden Senior Citizens replacement of chairs (\$5,000 net cost)
- 69) Simpson Bowling Club synthetic green contribution (\$30,000 net cost)
- 70) Cobden Racecourse Reserve Masterplan implementation (\$2,500 net cost)
- 71) Evaluation of property holding costs (\$15,000 net cost)
- 72) Recreation Give it a Go (\$5,000 net cost)
- 73) Directional line marking for local road tourist routes (\$7,000 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 Objective 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
Financial Services	Financial Services provides all the financial support for Council including rating, investment management, payroll, creditors and property valuation.	906 (455) 452
HR and Risk Management	Human Resources provides all the support services in relation to recruitment, training and enterprise bargaining. It also includes Risk Management services which manages workplace compliance, OH&S and supports the organisation in protection from loss and damage.	1,081 (22) 1,059
Information Services	Information Services provides all IT support and licensing for Council's operation. It also includes operation of and support for Council's telephone, mobile and internet communication and records management	1,179 (22) 1,157
Corporate and Community Services Management	Corporate and Community Services Management provides executive support for Council's Financial, Human Resources, and Community Services and includes the Director of Corporate and Community Services.	385 0 385

Major Initiatives

- 74) Partner with South West Healthcare to deliver health and wellbeing programs to staff (\$nil net cost)
- 75) Host a regional human resources forum (\$nil net cost)
- 76) Engage with Great South Coast Councils to develop a roadmap for shared services (\$nil net cost)
- 77) Implement e-learning for all compulsory and appropriate non-compulsory training (\$nil net cost)
- 78) Complete 3 Service Reviews (\$50,000 net cost)

Initiatives

- 79) Review of Council's ICT Strategy and Enterprise Resource Planning system (\$25,000 net cost)
- 80) Leadership training of Team Leaders and Coordinators (\$25,000 net cost)
- 81) Purchase of defibrillators (\$5,000 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 2016-2017 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	1,310	1,310	(0)
Positioning for Economic Growth	416	1,289	(873)
Sustaining Our Natural Assets	3,055	5,887	(2,832)
Strengthening Our Communities	3,032	7,662	(4,630)
Infrastructure	7,416	8,336	(921)
Our Organisation	3,052	3,551	(499)
Total services and initiatives	18,281	28,035	(9,755)
Other non-attributable	9,450		
Deficit before funding sources	27,731		
Funding sources:			
Rates & charges	(20,062)		
Capital grants	(4,730)		
Financial assistance grants	(7,098)		
Total funding sources	(31,890)		
Surplus for the year	(4,159)		

3. Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the years 2017-2018 to 2019-2020 has been extracted from the Strategic Resource Plan.

This section includes the following financial statements in accordance with the Local Government Act 1989 and the Local Government Model Financial Report:

- 3.1 Comprehensive Income Statement
- 3.2 Balance Sheet
- 3.3 Statement of Changes in Equity
- 3.4 Statement of Cash Flows
- 3.5 Statement of Capital Works
- 3.6 Statement of Human Resources

3.1 Comprehensive Income Statement

For the four years ending 30 June 2020

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
	\$'000	\$'000	\$'000	\$'000	\$'000
Income					
Rates and charges	19,566	20,062	20,514	21,026	21,552
Statutory fees and fines	174	189	194	199	204
User fees	5,369	5,357	5,531	5,725	5,925
Grants - Operating	7,125	9,905	10,078	10,280	10,485
Grants - Capital	6,679	4,730	10,516	4,787	3,079
Contributions - monetary	398	50	507	204	205
Reimbursements	1,536	897	927	959	993
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	238	0	0	0	0
Other income	640	454	462	471	481
Total income	41,726	41,645	48,728	43,651	42,923
Expenses					
Employee costs	14,667	14,758	15,090	15,429	15,776
Materials and services	12,959	10,089	9,897	10,145	10,398
Bad and doubtful debts	2	2	2	2	2
Depreciation and amortisation	10,650	9,450	9,916	10,248	10,536
Borrowing costs	206	140	105	88	71
Other expenses	3,932	3,047	3,116	3,194	3,274
Total expenses	42,416	37,485	38,125	39,106	40,058
Surplus/(deficit) for the year	(690)	4,159	10,603	4,546	2,865
Other comprehensive income	0	0	0	0	0
Total comprehensive result	(690)	4,159	10,603	4,546	2,865

3.2 Balance Sheet

For the four years ending 30 June 2020

	Forecast	Budget	Strategic Resource Plan		
	Actual 2015-2016 \$'000	2016-2017 \$'000	2017-2018 \$'000	2018-2019 \$'000	2019-2020 \$'000
Assets					
Current assets					
Cash and cash equivalents	13,448	12,129	11,804	12,009	12,991
Trade and other receivables	2,081	2,500	2,550	2,600	2,650
Other financial assets	121	142	164	166	161
Inventories	93	93	93	93	93
Other assets	569	569	650	625	600
Total current assets	16,312	15,433	15,261	15,493	16,495
Non-current assets					
Trade and other receivables	89	89	87	85	83
Investments in associates and joint ventures	214	214	214	214	214
Property, infrastructure, plant & equipment	414,285	417,711	428,374	432,471	434,099
Financial assets	353	313	251	288	329
Total non-current assets	414,941	418,327	428,926	433,058	434,725
Total assets	431,254	433,760	444,187	448,551	451,220
Liabilities					
Current liabilities					
Trade and other payables	3,196	2,500	2,550	2,600	2,650
Trust funds and deposits	205	205	205	205	205
Provisions	3,506	3,350	3,425	3,502	3,581
Interest-bearing loans and borrowings	957	312	319	335	353
Total current liabilities	7,864	6,367	6,499	6,642	6,789
Non-current liabilities					
Provisions	5,264	5,420	5,430	5,440	5,451
Interest-bearing loans and borrowings	2,230	1,918	1,599	1,264	911
Total non-current liabilities	7,494	7,338	7,029	6,705	6,362
Total liabilities	15,358	13,705	13,528	13,347	13,151
Net assets	415,895	420,055	430,658	435,204	438,069
Equity					
Accumulated surplus	211,041	213,772	224,251	228,751	231,569
Reserves	204,855	206,283	206,407	206,452	206,500
Total equity	415,895	420,055	430,658	435,204	438,069

3.3 Statement of Changes in Equity

For the four years ending 30 June 2020

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2017				
Balance at beginning of the financial year	415,895	211,041	203,495	1,360
Surplus/(deficit) for the year	4,159	4,159	-	-
Transfer to other reserves	0	(1,603)	-	1,603
Transfer from other reserves	0	175	-	(175)
Balance at end of the financial year	420,055	213,772	203,495	2,788
2018				
Balance at beginning of the financial year	420,055	213,772	203,495	2,788
Surplus/(deficit) for the year	10,603	10,603	-	-
Transfer to other reserves	0	(224)	-	224
Transfer from other reserves	0	100	-	(100)
Balance at end of the financial year	430,658	224,251	203,495	2,912
2019				
Balance at beginning of the financial year	430,658	224,251	203,495	2,912
Surplus/(deficit) for the year	4,546	4,546	-	-
Transfer to other reserves	0	(246)	-	246
Transfer from other reserves	0	200	-	(200)
Balance at end of the financial year	435,204	228,751	203,495	2,957
2020				
Balance at beginning of the financial year	435,204	228,751	203,495	2,957
Surplus/(deficit) for the year	2,865	2,865	-	-
Transfer to other reserves	0	(247)	-	247
Transfer from other reserves	0	200	-	(200)
Balance at end of the financial year	438,069	231,569	203,495	3,005

3.4 Statement of Cash Flows

For the four years ending 30 June 2020

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	19,566	19,748	20,476	20,989	21,515
Statutory fees and fines	174	189	191	196	201
User fees	5,367	5,250	5,519	5,713	5,913
Grants - operating	7,125	9,905	10,078	10,280	10,485
Grants - capital	6,679	4,730	10,516	4,787	3,079
Contributions - monetary	398	50	507	204	205
Interest received	516	307	307	307	307
Reimbursements	1,536	897	927	959	993
Trust funds and deposits taken	0	0	0	0	0
Other receipts	125	147	74	189	198
Net GST refund / payment	0	0	0	0	0
Employee costs	(14,667)	(14,758)	(15,004)	(15,342)	(15,687)
Materials and services	(16,891)	(13,832)	(12,963)	(13,289)	(13,622)
Trust funds and deposits repaid	0	0	0	0	0
Net cash provided by/(used in) operating activities	9,928	12,634	20,628	14,994	13,587
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(16,210)	(13,750)	(21,302)	(15,019)	(12,751)
Proceeds from sale of property, infrastructure, plant and equipment	888	874	723	675	587
Loan and advances made	(4)	19	42	(36)	(35)
Payments of loans and advances	0	0	0	0	0
Net cash provided by/ (used in) investing activities	(15,326)	(12,856)	(20,536)	(14,381)	(12,199)
Cash flows from financing activities					
Finance costs	(206)	(140)	(105)	(88)	(71)
Repayment of borrowings	(1,382)	(957)	(312)	(319)	(335)
Net cash provided by/(used in) financing activities	(1,588)	(1,097)	(416)	(407)	(407)
Net increase/(decrease) in cash and cash equivalents	(6,986)	(1,319)	(325)	206	982
Cash and cash equivalents at the beginning of the financial year	20,434	13,448	12,129	11,804	12,009
Cash and cash equivalents at the end of the financial year	13,448	12,129	11,804	12,009	12,991

3.5 Statement of Capital Works

For the four years ending 30 June 2020

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
	\$'000	\$'000	\$'000	\$'000	\$'000
Property					
Land improvements	10	0	0	0	0
Total land	10	0	0	0	0
Buildings	528	556	578	417	1,109
Total buildings	528	556	578	417	1,109
Total property	538	556	578	417	1,109
Plant and equipment					
Plant, machinery and equipment	2,778	2,926	2,719	2,460	2,215
Computers and telecommunications	262	118	268	146	175
Total plant and equipment	3,039	3,044	2,987	2,606	2,390
Infrastructure					
Kerb & Channel	172	172	408	300	335
Roads	6,001	6,596	7,181	6,276	6,390
Bridges	1,100	1,730	2,193	2,081	212
Footpaths	195	127	222	240	215
Drainage	880	600	257	62	64
Parks & Gardens	30	145	6,120	104	106
Waste Management	80	100	177	426	583
Streetscapes	590	650	1,020	2,487	1,327
Artwork	30	10	0	0	0
Playgrounds	50	20	158	21	21
Total infrastructure	9,128	10,150	17,737	11,996	9,252
Total capital works expenditure	12,705	13,750	21,302	15,019	12,751
Represented by:					
New asset expenditure	1,453	558	6,784	626	880
Asset renewal expenditure	11,032	11,441	12,141	11,805	11,480
Asset upgrade expenditure	220	1,751	2,377	2,588	391
Total capital works expenditure	12,705	13,750	21,302	15,019	12,751

3.6 Statement of Human Resources

For the four years ending 30 June 2020

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	14,667	14,758	15,090	15,429	15,776
Employee costs - capital	1,244	1,275	1,303	1,333	1,363
Total staff expenditure	15,911	16,032	16,393	16,762	17,139
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	188.32	188.48	188.48	188.48	188.48
Total staff numbers	188.32	188.48	188.48	188.48	188.48

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

Department	Budget	Comprises		
		2016-2017	Permanent	Permanent
		\$'000	Full Time	Part Time
		\$'000	\$'000	\$'000
Governance	1,148	606	542	
Corporate & Community Services	4,918	2,333	2,585	
Sustainable Development	3,211	2,620	591	
Works & Services	5,171	5,089	82	
Total permanent staff expenditure	14,449	10,648	3,800	
Casuals and other expenditure	309			
Capitalised labour costs	1,275			
Total expenditure	16,032			

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

Department	Budget	Comprises		
		FTE	Permanent	Permanent
			Full Time	Part Time
Governance	10.31	4.00	6.3	
Corporate & Community Services	57.68	24.04	33.6	
Sustainable Development	33.80	26.29	7.5	
Works & Services	63.26	61.69	1.6	
Total	165.05	116.02	49.0	
Casuals and other	4.12			
Capitalised labour costs	19.31			
Total staff	188.48			

4. 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			Strategic Resource Plan Projections			Trend +/o/-
			Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	2017-2018	2018-2019	2019-2020	
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	4.49%	-17.15%	2.74%	2.26%	2.69%	2.92%	+
Liquidity									
Working Capital	Current assets / current liabilities	2	284%	207%	242%	235%	233%	243%	o
Unrestricted cash	Unrestricted cash / current liabilities		154%	167%	187%	137%	136%	147%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	25.0%	16.3%	11.1%	9.4%	7.6%	5.9%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		8.3%	8.1%	5.5%	2.0%	1.9%	1.9%	+
Indebtedness	Non-current liabilities / own source revenue		32.0%	29.1%	28.2%	26.3%	24.5%	22.6%	+
Asset renewal	Asset renewal expenditure / depreciation	4	105.0%	103.6%	121.1%	122.4%	115.2%	109.0%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	5	43.0%	49.2%	49.3%	43.4%	49.5%	51.7%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.39%	0.41%	0.43%	0.43%	0.43%	0.43%	o
Efficiency									
Expenditure level	Total expenditure / no. of property assessments		\$4,213	\$4,434	\$3,917	\$3,984	\$4,086	\$4,186	+
Revenue level	Residential rate revenue / No. of residential property assessments		\$1,061	\$ 1,107	\$1,131	\$1,159	\$1,188	\$1,218	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		6.5%	8.4%	6.5%	6.5%	6.5%	6.5%	+

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 meaning council will not have to rely on cash reserves or borrowings to maintain services.

2 Working Capital – The proportion of current liabilities represented by current assets. Working capital is forecast 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 long term debt.

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.

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.

5. Other budget information (required by the Regulations)

This section presents other budget related information required by the Regulations

This section includes the following statements and reports:

- 5.1.1 Grants operating
- 5.1.2 Grants capital
- 5.1.3 Statement of borrowings

5.1.1 Grants - operating (\$2.78 million increase)

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to increase by \$2.78 million. A list of operating grants by type and source, classified into recurrent and non-recurrent, is included below.

Grants - operating	Forecast		Variance \$'000
	Actual	Budget	
	2015-2016 \$'000	2016-2017 \$'000	
<i>Recurrent - Commonwealth Government</i>			
Victorian Grants Commission	3,505	7,098	3,593
Family day care	90	75	(16)
Home care - Veterans Affairs	68	75	8
Mobile child care	477	472	(6)
Immunisations	28	28	0
Training	10	3	(7)
<i>Recurrent - State Government</i>			
Youth	50	56	6
Aged care	993	972	(21)
School crossing supervisors	13	14	1
Preschools	928	818	(110)
Maternal and child health	179	179	0
Emergency	53	52	(2)
Environment	54	54	0
Total recurrent grants	6,447	9,894	3,447
<i>Non-recurrent - Commonwealth Government</i>			
Waste Management	160	0	(160)
<i>Non-recurrent - State Government</i>			
Recreation	65	11	(54)
Economic Development	35	0	(35)
Environment	30	0	(30)
Youth	38	0	(38)
Community Planning	350	0	(350)
Total non-recurrent grants	678	11	(667)
Total operating grants	7,125	9,905	2,780

Overall operating grants are expected to increase for 2016-2017 however part of the Grants Commission payments for 2015-2016 was paid in the 2014-2015 year. Taking this into account the overall operating grant revenue has fallen when compared to 2015-2016. The decreases in specific operating grant funding (non-recurrent) reflects the decrease in one off grant allocations for specific projects.

5.1.2 Grants - capital (\$1.95 million decrease)

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall the level of capital grants has decreased by 29.2% or \$1.95 million compared to 2015-2016 due mainly to specific funding for some large capital works projects. Section 6. "Analysis of Capital Budget" includes a more detailed analysis of the grants and contributions expected to be received during the 2016-2017 year. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included below.

Grants - capital	Forecast	Budget	Variance
	Actual 2015-2016 \$'000	2016-2017 \$'000	\$'000
<i>Recurrent - Commonwealth Government</i>			
Roads	1600	1600	0
Total recurrent grants	1600	1600	0
<i>Non-recurrent - Commonwealth Government</i>			
Roads	2284	1350	(934)
Bridges	550	230	(320)
Drainage	450	500	50
Buildings	776	0	(776)
<i>Non-recurrent - State Government</i>			
Drainage	500	0	(500)
Bridges	0	1000	1,000
Parks, open space & streetscapes	441	0	(441)
Other infrastructure	78	50	(28)
Total non-recurrent grants	5,079	3,130	(1,949)
Total capital grants	6,679	4,730	(1,949)

5.1.3 Statement of Borrowings

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

	2015-2016 \$	2016-2017 \$
Total amount borrowed as at 30 June of the prior year	4,569,000	3,187,214
Total amount proposed to be borrowed	0	0
Total amount projected to be redeemed	(1,381,786)	(957,402)
Total amount of borrowings as at 30 June	3,187,214	2,229,812

6. Detailed list of Capital Works

This section presents a listing of the capital works projects that will be undertaken for the 2016-2017 year.

Capital works program

For the year ending 30 June 2017

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Trade In \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY										
Buildings										
Disability Access to Public Buildings	20	0	0	20	0	0	0	0	20	0
Camperdown Clocktower Face Renewal	55	0	55	0	0	0	0	0	55	0
Solar Power and Sustainability Investment on Council Buildings	30	30	0	0	0	0	0	0	30	0
Civic Centre Fitout - stage 4	5	0	0	5	0	0	0	0	5	0
Swimming Pool Renewal	30	0	30	0	0	0	0	0	30	0
Camperdown Court House - Complete External Masonry	23	0	23	0	0	0	0	0	23	0
Public Toilet Renewal	20	0	20	0	0	0	0	0	20	0
Waste Treatment Review, Design and Implementation	200	0	0	200	0	0	0	0	200	0
Camperdown Civic Centre Heating and Cooling	50	0	50	0	0	0	0	0	50	0
Camperdown Library - Paint	8	0	8	0	0	0	0	0	8	0
Timboon Sporting Centre - Paint Gymnasium	8	0	8	0	0	0	0	0	8	0
Timboon Sporting Centre - Squash Court Wall Repairs	30	0	30	0	0	0	0	0	30	0
Timboon Hall - Concertina Door Replacement	10	0	10	0	0	0	5	0	5	0
Manifold Street Building - Heritage Works (Re-Pointing)	18	0	18	0	0	0	0	0	18	0
Camperdown Clocktower - Earthing Issue	20	0	20	0	0	0	0	0	20	0
Camperdown Heritage Museum - Repairs to ceiling	10	0	10	0	0	0	0	0	10	0
Saleyards - Additional Lighting for Entry Ramps	6	0	0	6	0	0	0	0	6	0
Saleyards - seperating of two large pens into four smaller ones	5	0	0	5	0	0	0	0	5	0
Total Buildings	546	30	281	236	0	0	5	0	541	0
TOTAL PROPERTY	546	30	281	236	0	0	5	0	541	0
PLANT AND EQUIPMENT										
Plant, Machinery and Equipment										
Implement Fleet GPS policy	10	10	0	0	0	0	0	0	10	0
Minor Plant and Equipment Purchases	30	0	30	0	0	0	0	0	30	0
Heavy Plant	2121	0	2121	0	0	0	0	524	1597	0
Light Fleet Replacement Program	765	0	765	0	0	0	0	350	415	0
Total Plant, Machinery and Equipment	2926	10	2916	0	0	0	0	874	2052	0
Computers and Telecommunications										
Relocate Disaster Recovery Environment to Killara Complex	15	15	0	0	0	0	0	0	15	0
Mobility Solution - Asset defect inspections	40	40	0	0	0	0	0	0	40	0
Data Storage Renewal program	25	0	25	0	0	0	0	0	25	0
Network Infrastructure Renewal program	10	0	10	0	0	0	0	0	10	0
Projector upgrades	3	0	3	0	0	0	0	0	3	0
Server Infrastructure renewal	15	0	15	0	0	0	0	0	15	0
ArcServe Replication software	10	0	0	10	0	0	0	0	10	0
Total Computers and Telecommunications	118	55	53	10	0	0	0	0	118	0
TOTAL PLANT AND EQUIPMENT	3044	65	2969	10	0	0	0	874	2169	0

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Trade In \$'000	Council cash \$'000	Borrowings \$'000
INFRASTRUCTURE										
Kerb & Channel										
West St, High St to Gray St, Lismore East Side	22	0	22	0	0	22	0	0	0	0
Fyans St, Robertson St to Walker St, Derrinallum, North Side	23	0	23	0	0	23	0	0	0	0
School St, Montgomery St to Osbourne St, Skipton, Both Sides	55	0	55	0	0	55	0	0	0	0
Cobham St, Thompson St to Mumane St, Terang South Side	36	0	36	0	0	36	0	0	0	0
McNicol St, Manifold St to Scott St, Camperdown Both Sides	36	0	36	0	0	36	0	0	0	0
Total Kerb & Channel	172	0	172	0	0	172	0	0	0	0
Roads										
Gravel Resheet	2140	0	2140	0	0	300	0	0	1840	0
Patch Prior to Reseal	200	0	200	0	0	0	0	0	200	0
Reseal Program	1765	0	1765	0	0	298	0	0	1467	0
Old Port Campbell Road (2.08km to 2.84km) Rehab	165	0	165	0	0	165	0	0	0	0
Old Port Campbell Road (6.19km to 6.78km) Rehab	128	0	128	0	0	128	0	0	0	0
Batemans Road (4.68km to 5.89km) Final Seal	22	0	22	0	0	0	0	0	22	0
East Hill Road (10.74km to 11.65km) Rehab	128	0	128	0	0	128	0	0	0	0
Valley View Road (1.89km to 2.58km) Rehab	97	0	97	0	0	97	0	0	0	0
Timboon Curdievale Road (14.65km to 15.4km) Final Seal	23	0	23	0	0	0	0	0	23	0
Crawfords Road (4.43km to 5.44km & 7.14km to 7.67km) Rehab	216	0	216	0	0	216	0	0	0	0
Mount Bute Road (0km to 2.02km) Final Seal	37	0	37	0	0	0	0	0	37	0
Wiridjil Road (0km to 2.82km) Final Seal	51	0	51	0	0	0	0	0	51	0
Kilnoorat Road (0km to 0.97km) Final Seal	18	0	18	0	0	0	0	0	18	0
Crambs Road (Ch. 1.68km to 2.52km) Final Seal	16	0	16	0	0	0	0	0	16	0
Fords Track (3.02km to 3.59km & 4.26km to 5.02km) Final Seals	33	0	33	0	0	0	0	0	33	0
Terang Framlingham Road (3.14km to 5.84km) Final Seal	100	0	100	0	0	0	0	0	100	0
Timboon Curdievale Road (12.0km to 14.22km) Widen & Rehab	576	0	576	0	0	576	0	0	0	0
Baynes Street, Lyons Street to Pitt Street, Terang - Rehab and New Kerb	410	0	410	0	0	410	0	0	0	0
Mount Bute Road (3.8km to 5.7km) Rehab	266	0	266	0	0	266	0	0	0	0
Timboon Terang Rd (9.18km to 9.93km) Rehab	192	0	192	0	0	192	0	0	0	0
School Bus Routes and Bus shelters	10	10	0	0	0	2	0	0	8	0
Street light improvements	5	0	0	5	0	0	0	0	5	0
Total roads	6596	10	6581	5	0	2778	0	0	3818	0
Bridges										
Daleys Rd, Ecklin South Bridge Deck Replacement	80	0	80	0	0	80	0	0	0	0
Thorntons Rd, Tesbury Bridge Deck Replacement	150	0	150	0	0	150	0	0	0	0
Castle Carey Road Bridge (B025) Realignment Stage 1	1500	0	0	1500	0	1000	0	0	500	0
Total Bridges	1730	0	230	1500	0	1230	0	0	500	0

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Trade In \$'000	Council cash \$'000	Borrowings \$'000
Footpaths										
Footpath Pram Crossing Installations - Various Sites	20	20	0	0	0	0	0	0	20	0
(SCS) Tarrant St, Adams St to Victoria St, Cobden north side	33	33	0	0	0	0	10	0	23	0
(SCS) Morris St, Lord St to Tregea St, Port Campbell west side	15	15	0	0	0	0	5	0	11	0
Wark St, Baxter St to Hospital St, Timboon sth side outside Kinder	25	25	0	0	0	0	0	0	25	0
Barrett St, south-east of Church St, Timboon, asphalt path renewal	34	0	34	0	0	0	0	0	34	0
Total Footpaths	127	93	34	0	0	0	14	0	113	0
Drainage										
Drainage Improvements - Various Local Roads	600	0	600	0	0	500	0	0	100	0
Total Drainage	600	0	600	0	0	500	0	0	100	0
Parks & Gardens										
Hampden Tennis - Court Resurfacing	115	0	115	0	0	50	45	0	20	0
Upgrade to electronic wiring for Elms Automatic Watering System Stage 2	30	0	30	0	0	0	0	0	30	0
Total Parks & Gardens	145	0	145	0	0	50	45	0	50	0
Waste Management										
Naroghid Landfill Retaining Wall Restoration Transfer Station Improvements	100	0	100	0	0	0	0	0	100	0
Total Drainage	100	0	100	0	0	0	0	0	100	0
Streetscapes										
Port Campbell - Design	350	350	0	0	0	0	0	0	350	0
Terang Stage 3 - Construction	300	0	300	0	0	0	0	0	300	0
Camperdown Stage 2A	10	0	10	0	0	0	0	0	10	0
Total Streetscapes	660	350	310	0	0	0	0	0	660	0
Artwork										
Public Art	10	10	0	0	0	0	0	0	10	0
Total Artwork	10	10	0	0	0	0	0	0	10	0
Playgrounds										
Playground Renewal - Princetown and Derrinallum	20	0	20	0	0	0	0	0	20	0
Total Playgrounds	20	0	20	0	0	0	0	0	20	0
TOTAL INFRASTRUCTURE	10160	463	8192	1505	0	4730	59	0	5371	0
TOTAL NEW CAPITAL WORKS 2016-2017	13750	558	11441	1751	0	4730	64	874	8081	0
Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Trade In \$'000	Council cash \$'000	Borrowings \$'000
6.3 Summary										
PROPERTY	546	30	281	236	0	0	5	0	541	0
PLANT AND EQUIPMENT	3,044	65	2,969	10	0	0	0	874	2,169	0
INFRASTRUCTURE	10,160	463	8,192	1,505	0	4,730	59	0	5,371	0
TOTAL CAPITAL WORKS	13,750	558	11,441	1,751	0	4,730	64	874	8,081	0

7. Rates and charges

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

7. Rates and charges

In developing the Strategic Resource Plan (referred to in Section 14.), rates and charges were identified as an important source of revenue, accounting for 48.2% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The State Government have introduced a rate capping framework which sets out the maximum amount councils may increase rates in a year. For 2016-2017 the rate cap has been set at 2.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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 Victorian community.

It is predicted that the 2016-2017 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 a breakeven operating position by 2018-2019 as set out in the Strategic Resource Plan.

In order to achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate, municipal charge and kerbside collection will increase by 2.5%. This will raise total rates and charges for 2016-2017 of \$20.06 million.

7.1 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	2015-2016 cents/\$CIV	2016-2017 cents/\$CIV	Change
General rate	0.36020	0.38130	5.9%
Farm rate	0.33499	0.35080	4.7%
Vacant Industrial Land rate	0.43224	0.45756	5.9%
Cultural and Recreational Land rate	0.18010	0.19065	5.9%

7.2 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	2015-2016 \$	2016-2017 \$	Change
General rate	7,309,777	7,464,800	2.1%
Farm rate	9,210,589	9,473,600	2.9%
Vacant Industrial Land rate	13,073	13,230	1.2%
Cultural and Recreational Land rate	5,803	6,070	4.6%
Total amount to be raised by general rates	16,539,242	16,957,700	2.5%

7.3 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	2015-2016	2016-2017	Change
General rate	6,601	6,601	0.0%
Farm rate	2,942	2,946	0.1%
Vacant Industrial Land rate	20	20	0.0%
Cultural and Recreational Land rate	3	3	0.0%
Total number of assessments	9,566	9,570	0.0%

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

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

Type or class of land	2015-2016 \$	2016-2017 \$	Change
General rate	2,030,669,129	1,957,727,500	-3.6%
Farm rate	2,749,712,500	2,700,573,500	-1.8%
Vacant Industrial Land rate	3,024,500	2,895,000	-4.3%
Cultural and Recreational Land rate	3,222,000	3,184,000	-1.2%
Total value of land	4,786,628,129	4,664,380,000	-2.6%

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

Type of Charge	Per Rateable Property 2015-2016 \$	Per Rateable Property 2016-2017 \$	Change
Municipal	184.9	189.5	2.5%

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

Type of Charge	2015-2016 \$	2016-2017 \$	Change
Municipal	1,553,119	1,590,852	2.4%

7.8 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 2015-2016 \$	Per Rateable Property 2016-2017 \$	Change
Kerbside collection	280	287	2.5%

7.9 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	2015-2016 \$	2016-2017 \$	Change
Kerbside collection	1,473,640	1,513,638	2.7%

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

Type of Charge	2015-2016 \$	2016-2017 \$	Change
General rates	16,539,242	16,957,700	2.5%
Municipal charge	1,553,119	1,590,852	2.4%
Kerbside collection	1,473,640	1,513,638	2.7%
Rates and charges	19,566,001	20,062,190	2.5%

7.11 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 farm land and vice versa.

Differential rates

7.2.1 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 and 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 rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

Council believes each differential rate will contribute to the equitable and efficient carrying out of council functions. Details of the objectives of each differential rate, the types of classes of land which are subject to each differential rate and the uses of each differential rate are set out below.

7.2.2 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.

7.2.3 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.

7.2.4 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.

7.2.5 Cultural and recreational rate

Classification

Property which is primarily used as Cultural and recreational lands means

- a) lands which are –
 - i) vested in or occupied by any body corporate or unincorporated which exists for the purpose of providing or promoting cultural or sporting recreational or similar facilities or objectives and which applies its profits in promoting its objects and prohibits the payment of any dividend or amount to its members; 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:
 - a) the land is subject to a grazing lease, in which case it will attract the general rate (or farm rate if applicable); or
 - b) the land is used for housing gaming machines, in which case the portion of the premises used for housing gaming machines shall attract the commercial rate, and the balance of the property shall be exempt from the payment of municipal rates; or
 - c) the land is used as a horse racing venue, in which case the property shall attract the cultural and recreational lands rate (50% of general rate).
 2. All cultural and recreational lands shall be liable for the annual service charges for the provision of specific services such as garbage collection, where Council makes those services available to the property.

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.

Budget Analysis

The following reports provide detailed analysis to support and explain the budget reports in the previous section.

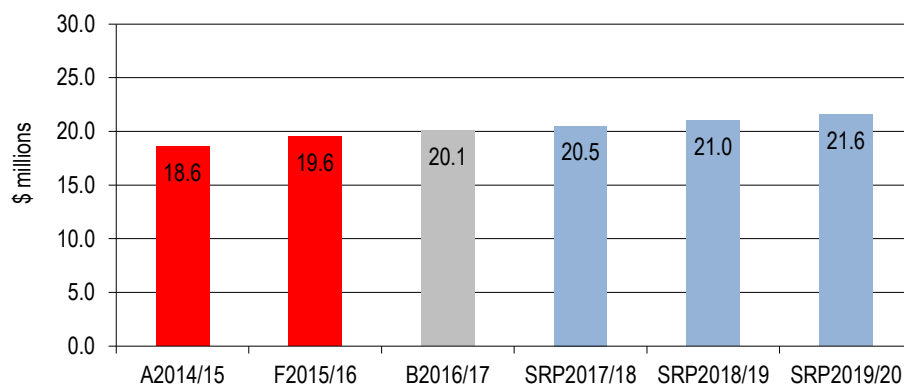
This section includes the following analysis and information:

- 8 Summary of financial position
- 9 Budget influences
- 10 Analysis of operating budget
- 11 Analysis of budgeted cash position
- 12 Analysis of capital budget
- 13 Analysis of budgeted financial position
- 14 Strategic resource plan
- 15 Summary of other strategies
- 16 Rating strategy

8. Summary of financial position

Council has prepared a Budget for the 2016-2017 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.

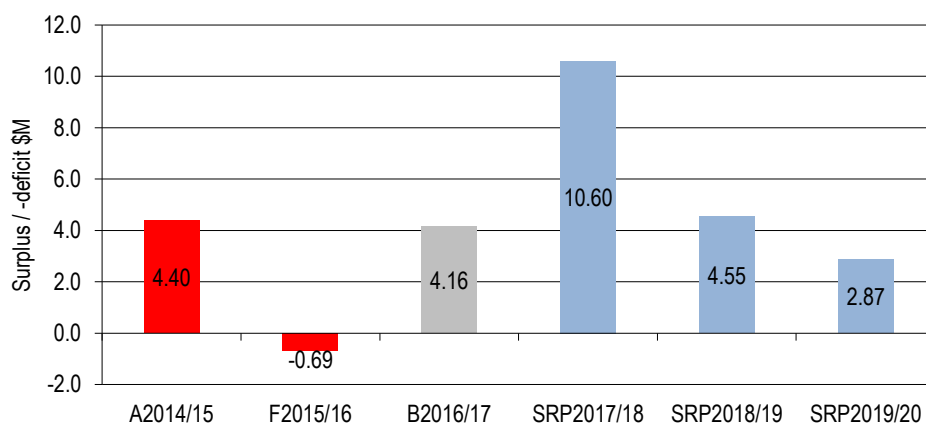
8.1 Total rates and charges



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

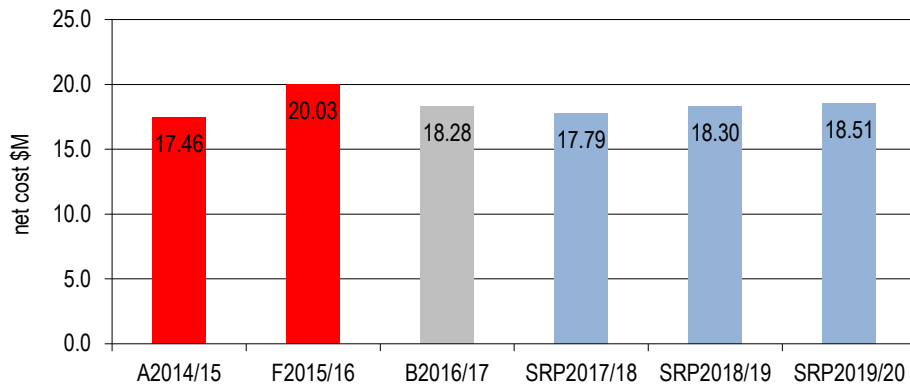
It is proposed that the average rate will increase by 2.5% for the 2016-2017 year, raising total rates of \$20.1 million. This will result in an increase in total revenue from rates and service charges of 2.5%. The increase will fund ongoing services and meeting the cost of a number of external influences 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 rate cap set by the Minister for Local Government. (The rate increase for the 2015-2016 year was 5.0%). Refer also Sections 7 and 10 for more information.

8.2 Operating result



The expected operating result for the 2016-2017 year is a surplus of \$4.16 million, which is an increase of \$4.85 million over 2015-2016. The improved operating result is due mainly to operating grants relating to 2015-2016 being paid in the prior year and a budgeted reduction in materials and services. The adjusted underlying result, which excludes items such as non-recurrent capital grants and non-cash contributions is a surplus of \$1.03 million, which is an increase of \$6.98 million over 2015-2016 – refer to Section 10 of this summary for further information. (The forecast operating result for the 2015-2016 year is a deficit of \$0.69 million).

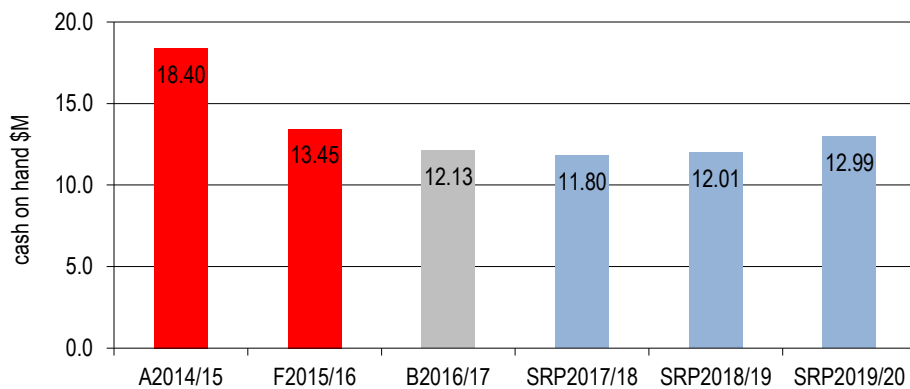
8.3 Services



The net cost of services delivered to the community for the 2016-2017 year is expected to be \$18.28 million which is a decrease of \$1.75 million over 2015-2016. For the 2016-2017 year a variety of initiatives have been incorporated to absorb the impact of rate capping. (The forecast net cost for the 2015-2016 year is \$20.03 million).

Refer Section 2 for a list of services.

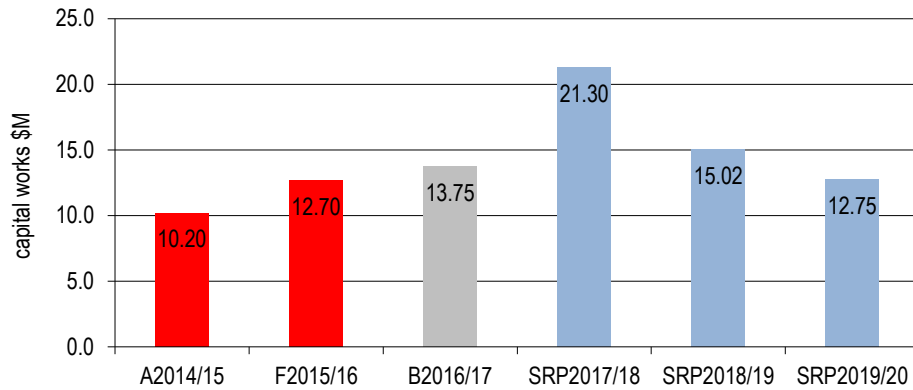
8.4 Cash and investments



Cash and investments are expected to decrease by \$1.32 million during the year to \$12.13 million as at 30 June 2017. The amount held in cash and investments is in line with Council's Strategic Resource Plan. (Cash and investments are forecast to be \$13.45 million as at 30 June 2016).

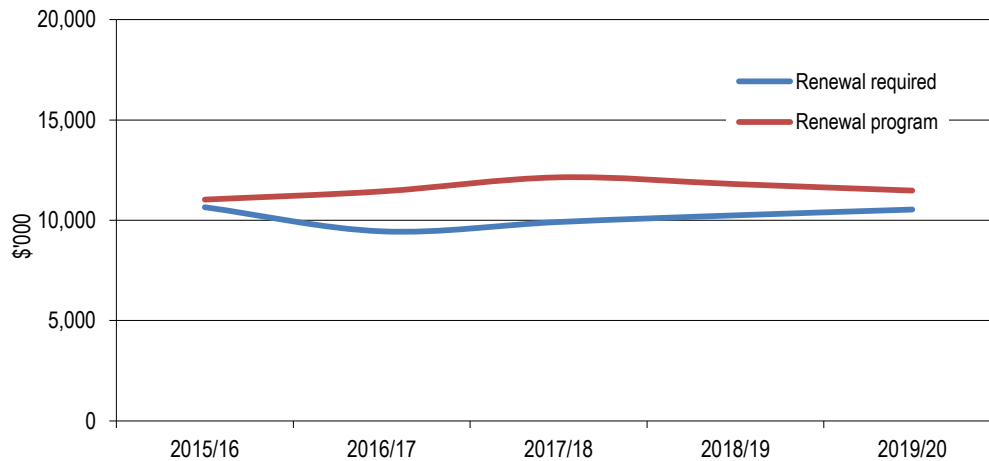
Refer also Section 3 for the Statement of Cash Flows and Section 11 for an analysis of the cash position.

8.5 Capital works



The capital works program for the 2016-2017 year is budgeted to be \$13.75 million. Of the \$13.75 million of capital funding required, \$4.73 million will come from external grants with the balance of \$9.02 million from Council cash (\$8.08 million), contributions (\$0.06 million) and trade-ins (\$0.88 million). The capital expenditure program has been set and prioritised based on a rigorous process of consultation that has enabled Council to assess needs and develop sound business cases for each project. (Capital works is forecast to be \$12.70 million for the 2015-2016 year).

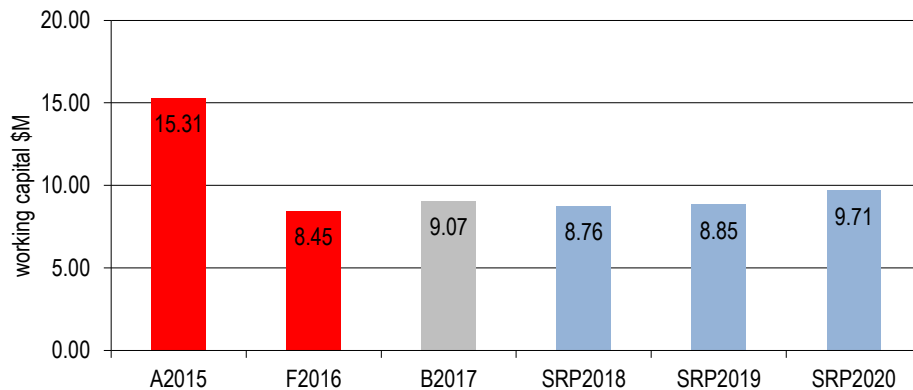
The graph below sets out the required and actual asset renewal over the life of the current Strategic Resource Plan.



The asset renewal program has been increased to \$11.44 million in the 2016-2017 year as a result of increased roads funding. The current level of renewal spending is above the required amount but these levels of spending move closer to alignment towards the end of the Strategic Resource Plan.

Refer also Section 4 for the Statement of Capital Works and Section 12 for an analysis of the capital budget.

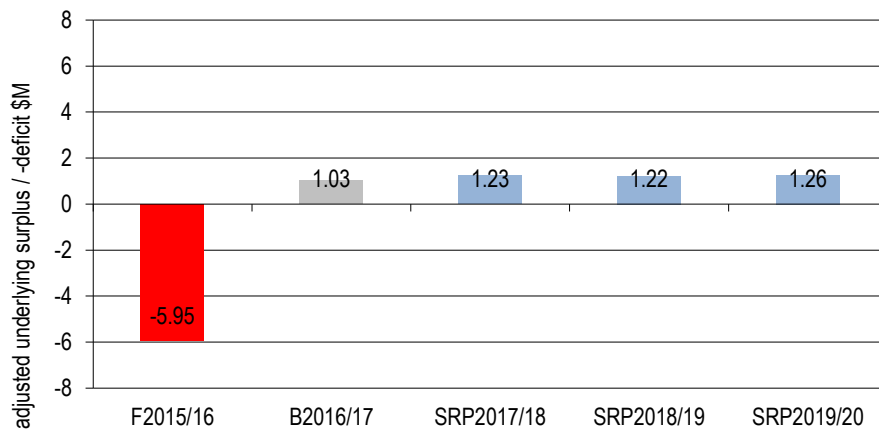
8.6 Financial position (Working Capital)



The financial position is expected to improve with net assets (net worth) to increase by \$4.16 million to \$420.06 million and net current assets (working capital) will increase by \$0.62 million to \$9.07 million as at 30 June 2017. This is mainly due to the reduction of loan liabilities with no new loan borrowings scheduled for 2016-2017. (Net assets is forecast to be \$420.06 million as at 30 June 2016).

Refer also Section 3 for the Balance Sheet and Section 13 for an analysis of the budgeted financial position.

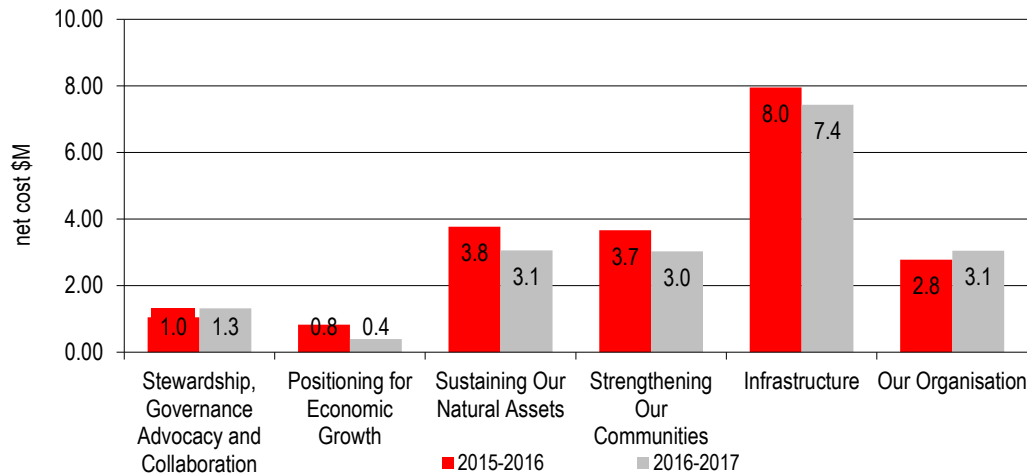
8.7 Financial sustainability



A high level Strategic Resource Plan for the years 2017-2018 to 2019-2020 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 steady surplus over the four year period.

Refer Section 14 for more information on the Strategic Resource Plan.

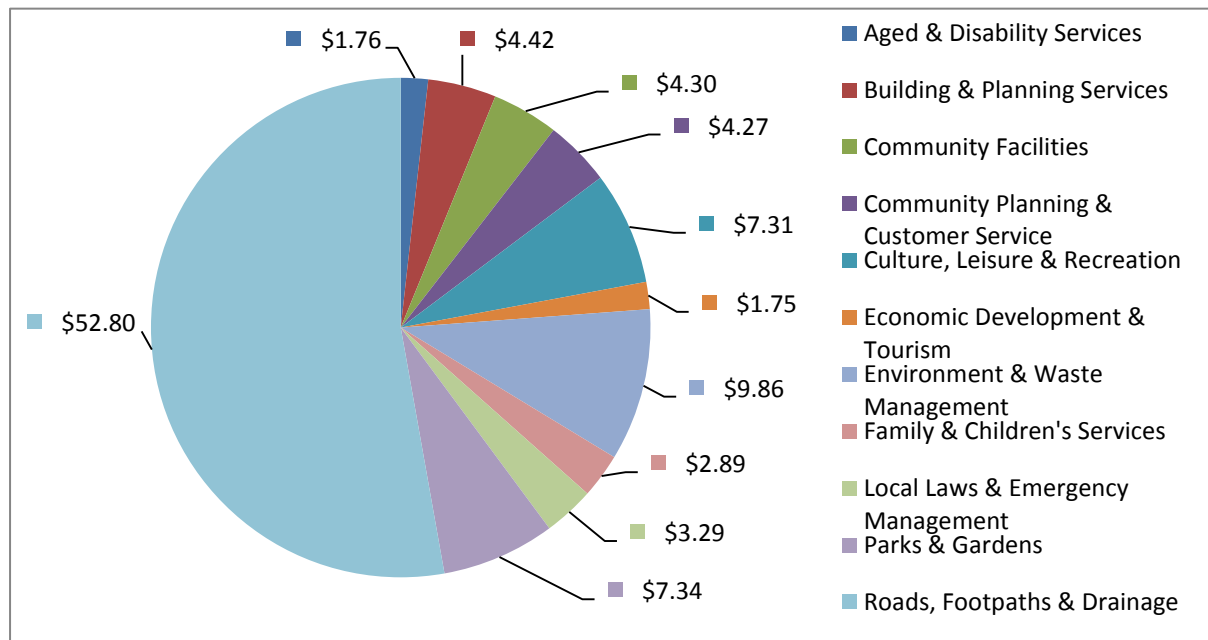
8.8 Strategic objectives



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 2016-2017 year.

The services that contribute to these objectives are set out in Section 2.

8.9 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.

9. Budget influences

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

9.1 Snapshot of Corangamite Shire Council

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

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

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

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

Budget implications

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

- A higher demand will be placed on Council's Home and Community Care (HACC) services into the future.
- The disbursed nature of Corangamite Shire and decentralised nature of services come at a higher cost to the community as a result of additional travel costs.
- 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.

9.2 External influences

- Consumer Price Index (CPI) increases on goods and services of 1.3% through the year to March quarter 2016 (ABS release 27 April 2016). State-wide CPI is forecast to be 2.5% for the 2016-2017 year (Victorian Budget Papers 2015-2016).
- Australian Average Weekly Earnings (AWE) growth for Public Sector full-time adult ordinary time earnings in the 12 months to November 2015 was 3.1% (ABS release 25 February 2016). The wages price index in Victoria is projected to be 3.25% per annum in 2016-2017 and the subsequent two years (Victorian Budget Papers 2015-2016). Council must negotiate a new Collective Agreement during the 2016-2017 year for commencement on 1 July 2017.
- Freezing on indexation of Victoria Grants Commission funding compared to the prior year.
- Receipt of significant capital works funding of \$4.73 million for capital works program including non-recurrent grant funding of \$3.13 million for the 2016-2017 year.
- 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, 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.
- Councils across Australia raise approximately 3.5% 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 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.

9.3 Internal influences

As well as external influences, there are also a number of internal influences which have had a significant impact on the preparation of the 2016-2017 Budget. These matters and their financial impact are set out below:

- Commitment to continue to support community infrastructure and community groups that are not under the direct management of Council.
- Continued commitment of funds to a cash-backed reserves for future re-instatement of the Naroghid Landfill (\$84,000) 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.

9.4 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.
- Acknowledging a reduction in service levels in a financially constrained environment is necessary.
- Recognising some changes to existing services (reduction or elimination) will be required to reflect financial constraints. This will impact on our capacity and level of support of community infrastructure and community groups that are not under the direct management of Council.
- 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 FTE for 2016-2017 year, unless funded by grant or fee income. New initiatives or employee proposals to be justified through a business case.
- A focus on increased efficiency and preservation of savings in expenditure and increases in revenue achieved in 2015-2016.

9.5 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 2016-2017 to 2019-2020 (Section 14.), Rating Information (Section 15.) and Other Long Term Strategies (Section 16.) including borrowings, infrastructure and service delivery.

9.6 Impact of Rate Capping

The budget includes a variety of initiatives to deliver the required savings to bridge the funding gap imposed by the rate cap. These initiatives have been developed over several months and will result in a broad reduction in costs which will be achieved through modifying or eliminating some services.

In identifying the initiatives there has been an emphasis on reviewing services currently provided by Council on behalf of the State Government. Conversely, alternative income sources were considered including a review of fees and charges where the underlying service mostly deliver benefits to individuals rather than the community. Engagement with stakeholders who will be impacted has commenced and will continue following public release of the draft budget.

10. Analysis of operating budget

This section analyses the operating budget including expected income and expenses of the Council for the 2016-2017 year.

10.1 Budgeted income statement

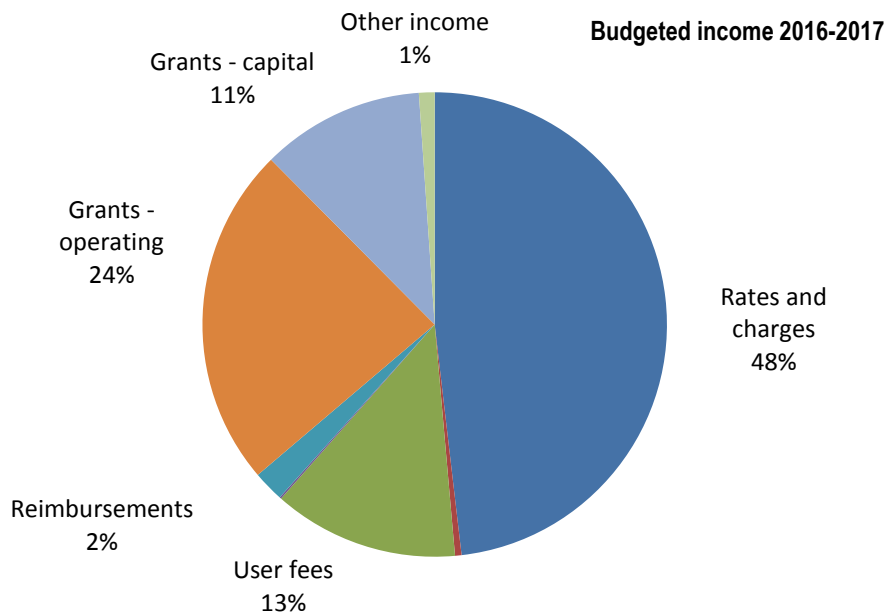
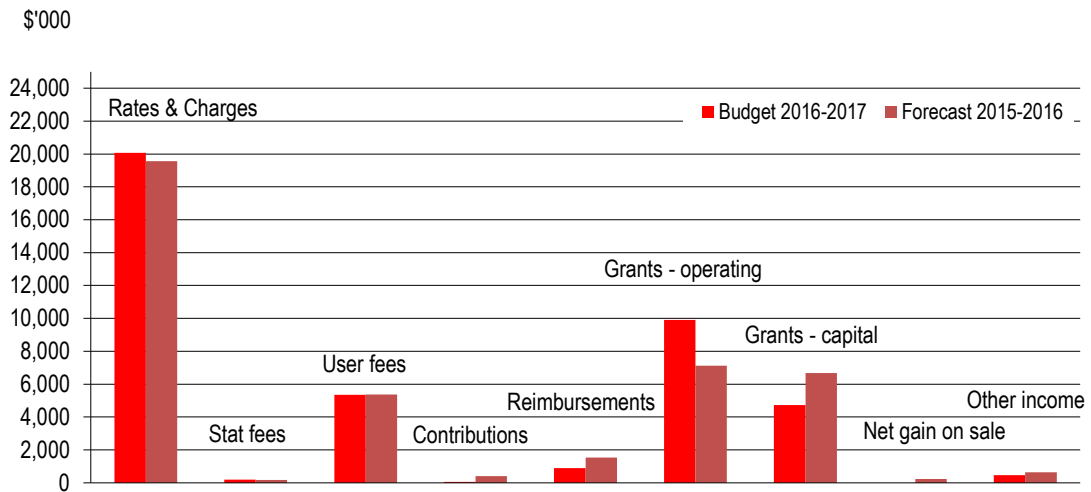
	Ref	Forecast		Variance
		Actual 2015-2016 \$'000	Budget 2016-2017 \$'000	
Total income	10.2	41,726	41,645	(81)
Total expenses	10.3	(42,416)	(37,485)	4,930
Surplus (deficit) for the year		(690)	4,159	4,849
Grants –non-recurrent capital	10.2.6	(5,079)	(3,130)	1,949
Capital contributions - other sources	10.2.4	(186)	0	186
Adjusted underlying surplus (deficit)		(5,954)	1,029	6,984

10.1.1 Adjusted underlying result (\$6.98 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 2016-2017 year is a surplus of \$1.03 million which is an increase of \$6.98 million from the 2015-2016 year. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes which are non-recurrent and capital contributions from other sources. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year.

10.2 Income

Income Types	Ref	Forecast		Variance
		Actual 2015-2016 \$'000	Budget 2016-2017 \$'000	
Rates and charges	10.2.1	19,566	20,062	496
Statutory fees and fines	10.2.2	174	189	16
User fees	10.2.3	5,369	5,357	(12)
Contributions - monetary	10.2.4	398	50	(349)
Reimbursements	10.2.5	1,536	897	(639)
Grants - operating	5.1.1	7,125	9,905	2,780
Grants - capital	5.1.2	6,679	4,730	(1,949)
Net gain on disposal of property, infrastructure, plant & equip.	10.2.6	238	0	(238)
Other income	10.2.7	640	454	(186)
Total income		41,726	41,645	(81)



10.2.1 Rates and charges (\$0.49 million increase)

It is proposed that income raised by all rates and charges be increased by 2.5% or \$0.50 million over 2015-2016 to \$20.06 million. This includes increases in general rates and kerbside collection of 2.5%.

Section 7 – Rates and Charges - includes a more detailed analysis of the rates and charges to be levied for 2016-2017 and the rates and charges information specifically required by the Regulations.

10.2.2 Statutory fees and fines (no significant change)

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 forecast to remain steady when compared to the forecast actual for 2015-2016.

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

10.2.3 User fees (no significant change)

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include 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, 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 remain steady. The large majority of user fees are from landfill (\$2.62 million), these fees are projected to increase by 3.34% but a drop in expected collection sees the income remain steady. 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 A.

10.2.4 Contributions - monetary (\$0.35 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 \$0.35 million or 87.5% compared to 2015-2016 due mainly to decrease in special charge schemes (\$0.14 million) and specific community project like the Simpson Recreation Reserve social room extension (\$0.15 million) in the 2015-2016 year.

10.2.5 Reimbursements (\$0.64 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 \$0.64 million or 41.6% compared to 2015-2016 due predominately to a reduction in works completed on behalf of VicRoads (\$0.65 million).

10.2.6 Net gain on disposal of property, infrastructure, plant and equipment (\$0.24 million decrease)

Proceeds from the disposal of Council assets is forecast to be \$0.87 million for 2016-2017 and relate mainly to the planned cyclical replacement of part of the plant and vehicle fleet. The projected written down value of assets sold has been projected to match the disposal value.

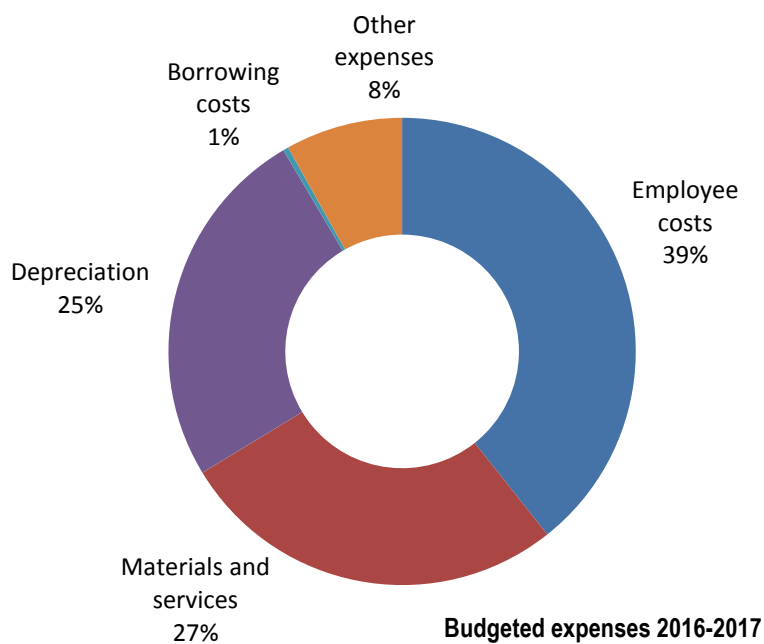
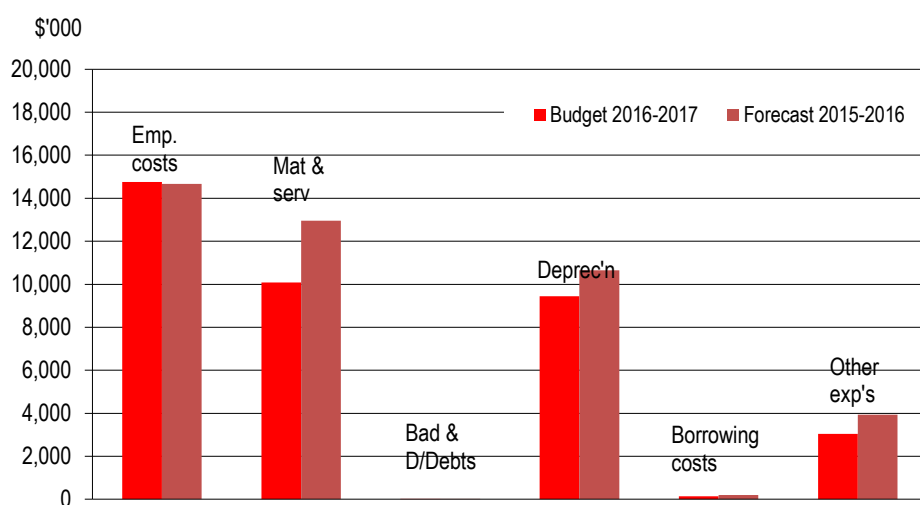
10.2.7 Other income (\$0.18 million decrease)

Other income relates to a range of items such interest revenue on investments and rate arrears.

Other income is forecast to decrease by 29.1% or \$0.18 million compared to 2015-2016. Interest on investments is forecast to decline by \$0.2 million as cash reserves are decreased and investment rates decline.

10.3 Expenses

Expense Types	Ref	Forecast	Budget	Variance
		Actual 2015-2016 \$'000	2016-2017 \$'000	\$'000
Employee costs	10.3.1	14,667	14,758	91
Materials and services	10.3.2	12,959	10,089	(2,871)
Bad and doubtful debts	10.3.3	2	2	0
Depreciation and amortisation	10.3.4	10,650	9,450	(1,200)
Borrowing costs	10.3.5	206	140	(66)
Other expenses	10.3.6	3,932	3,047	(884)
Total expenses		42,416	37,485	(4,930)



10.3.1 Employee costs (\$0.09 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.

Employee costs are forecast to increase by 0.62% or \$0.09 million compared to 2015-2016. This increase relates to three key factors:

- Increases in employee wages as a result of Council's Enterprise Bargaining Agreement (EB) which is estimated to cost \$0.49 million in 2016-2017.
- A decrease of \$0.28 million in operating projects predominately for the VicRoads contract works and Landfill construction. It is expected that these savings in operating projects are then used to help fund the larger capital works program.
- Recruitment of vacant positions.

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

Department	Budget 2016-2017 \$'000	Comprises	
		Permanent Full Time \$'000	Permanent Part Time \$'000
Governance	1,148	606	542
Corporate & Community Services	4,918	2,333	2,585
Sustainable Development	3,211	2,620	591
Works & Services	5,171	5,089	82
Total permanent staff expenditure	14,449	10,648	3,800
Casuals and other expenditure	309		
Capitalised labour costs	1,275		
Total expenditure	16,032		

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	10.31	4.00	6.31
Corporate and Community Services	57.68	24.04	33.64
Sustainable Development	33.80	26.29	7.51
Works and Services	63.26	61.69	1.57
Total permanent staff expenditure	165.05	116.02	49.03
Casuals and other expenditure	4.12		
Capitalised labour costs	19.31		
Total staff	188.48		

10.3.2 Materials and services (\$2.87 million decrease)

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by 22.15% or \$2.87 million compared to 2015-2016.

The major factor in the decrease in materials and services compared to 2014-2015 are the carried forward operating projects from 2014-2015 (\$2.62 million) as well as a decrease in value of operating projects in 2016-2017 as compared to 2015-2016 (\$0.37 million).

Recurrent expenditure on materials and services is projected to fall by \$0.07 million (8.4%) with a push for managers to find efficiency gains.

10.3.3 Bad and doubtful debts (\$nil)

Bad and doubtful debts is projected to remain at 2015-2016 levels due to no change in outstanding or doubtful debt.

10.3.4 Depreciation and amortisation (\$1.20 million decrease)

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 decrease of \$1.2 million for 2016-2017 is due to more accurate modelling however, this may increase following future revaluations.

10.3.5 Borrowing costs (\$0.07 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.

10.3.6 Other items of expense (\$0.89 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 22% or \$0.89 million compared to 2015-2016.

The major factor in the decrease in other expenses when compared to 2014-2015 are the carried forward operating projects from 2014-2015 (\$0.30 million) as well as a decrease in value of operating projects in 2016-2017 as compared to 2016-2017 (\$0.68 million).

Recurrent expenditure on other expenses has risen slightly by \$0.05 million or 2.9%.

11. Analysis of budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2016-2017 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

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

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

11.1 Budgeted cash flow statement

		Forecast		
	Ref	Actual	Budget	Variance
		2015-2016	2016-2017	
		\$'000	\$'000	\$'000
Cash flows from operating activities	11.1.1			
<i>Receipts</i>				
Rates and charges		19,566	19,748	182
User fees and fines		5,541	5,440	(101)
Grants - operating		7,125	9,905	2,780
Grants - capital		6,679	4,730	(1,949)
Interest		516	307	(208)
Reimbursements		1,536	897	(639)
Other receipts		523	197	(326)
		41,486	41,224	(262)
<i>Payments</i>				
Employee costs		(14,667)	(14,758)	(91)
Other payments		(16,891)	(13,832)	3,059
		(31,558)	(28,590)	2,968
Net cash provided by operating activities		9,928	12,634	2,706
Cash flows from investing activities	11.1.2			
Payments for property, infrastructure, plant & equip.		(16,210)	(13,750)	2,461
Proceeds from sale of property, infrastructure, plant & equipment		888	874	(14)
Loans and advances made		(4)	19	23
Net cash used in investing activities		(15,326)	(12,856)	2,470
Cash flows from financing activities	11.1.3			
Finance costs		(206)	(140)	66
Repayment of borrowings		(1,382)	(957)	424
Net cash used in financing activities		(1,588)	(1,097)	490
Net decrease in cash and cash equivalents		(6,986)	(1,319)	5,667
Cash and cash equivalents at the beginning of the year		20,434	13,448	(6,986)
Cash and cash equivalents at end of the year	11.1.4	13,448	12,129	(1,319)

11.1.1 Operating activities (\$2.71 million increase)

The increase in cash inflows from operating activities is due to \$2.78 million increase in operating grants when comparing 2016-2017 to 2015-2016. The operating grants for 2015-2016 were paid in advance during the 2014-2015 year. Carry forward operating projects in the 2015-2016 account for \$3.60 million.

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	Budget	Variance
	2015-2016	2016-2017	
	\$'000	\$'000	\$'000
Surplus (deficit) for the year	(690)	4,159	4,849
Depreciation	10,650	9,450	(1,200)
Loss (gain) on disposal of property, infrastructure, plant & equipment	238	0	(238)
Finance costs	206	140	(66)
Net movement in current assets and liabilities	(476)	(1,115)	(639)
Cash flows available from operating activities	9,928	12,634	2,706

11.1.2 Investing activities (\$2.47 million favourable)

The increase 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 3 of this budget report.

11.1.3 Financing activities (\$0.49 million favourable)

For 2016-2017 the total of principal repayments is projected to be \$0.96 million and finance charges is projected to be \$0.14 million.

11.1.4 Cash and cash equivalents at end of the year (\$1.32 million decrease)

Overall, total cash and investments is forecast to decrease by \$1.32 million to \$12.13 million as at 30 June 2016, reflecting Council's strategy of using excess cash and investments to enhance existing and create new infrastructure. This is consistent with Council's Strategic Resource Plan (see Section 8), which forecasts future cash requirements.

11.2 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 2017 it will have cash and investments of \$12.10 million, which has been restricted as shown in the following table.

		Forecast		
	Ref	Actual	Budget	Variance
		2016	2017	
		\$'000	\$'000	\$'000
Total cash and investments		13,448	12,129	(1,319)
Restricted cash and investments				
- Statutory reserves	11.2.1	(62)	(62)	0
- Cash held to carry forward capital works	11.2.2	0	(1,000)	(1,000)
- Trust funds and deposits		(205)	(205)	0
- Other restricted reserves		(58)	(28)	30
Unrestricted cash and investments	11.2.3	13,123	10,834	(2,289)
- Discretionary reserves	11.2.4	(1,240)	(1,698)	(458)
Unrestricted cash adjusted for discretionary reserves	11.2.5	11,883	9,136	(2,747)

11.2.1 Statutory reserves (\$0.62 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.

11.2.2 Cash held to fund carry forward capital works (\$1.00 million)

It is anticipated that \$1.00 million will be required as at 30 June 2017 to fund future capital works.

11.2.3 Unrestricted cash and investments (\$10.80 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.

11.2.4 Discretionary reserves (\$1.70 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.

11.2.5 Unrestricted cash adjusted for discretionary reserves (\$9.14 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.

12. Analysis of capital budget

This section analyses the planned capital works expenditure budget for the 2016-2017 year and the sources of funding for the capital budget. Further detail on the capital works program can be found in Section 6.

12.1 Capital works expenditure

Capital Works Areas	Ref	Forecast	Budget	Variance
		Actual 2015-2016 \$'000	2016-2017 \$'000	\$'000
New works				
Property	12.1.1			
Land Improvements		10	0	(10)
Total Land		10	0	0
Buildings	12.1.1			
Buildings		528	556	28
Total buildings		528	556	(10)
Total property		538	556	(10)
Plant and equipment	12.1.2			
Plant, machinery and equipment		2,778	2,926	148
Computers and telecommunications		262	118	(144)
Total plant and equipment		3,039	3,044	4
Infrastructure	12.1.3			
Kerb & Channel		172	172	0
Roads		6,001	6,596	596
Bridges		1,100	1,730	630
Footpaths		195	127	(68)
Drainage		880	600	(280)
Parks & Gardens		30	145	115
Waste Management		80	100	20
Streetscapes		590	650	60
Artwork		30	10	(20)
Playgrounds		50	20	(30)
Total infrastructure		9,128	10,150	1,023
Total new works		12,705	13,750	1,017
Total capital works expenditure		12,705	13,750	1,017
Represented by:				
New asset expenditure	12.1.4	1,453	558	(895)
Asset renewal expenditure	12.1.4	11,032	11,441	409
Asset upgrade expenditure	12.1.4	220	1,751	1,531
Total capital works expenditure		12,705	13,750	1,045

12.1.1 Property (\$0.55 million)

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

For the 2016-2017 year, \$0.55 million will be expended on building and building improvement projects. The more significant projects include Waste Treatment Review (\$200,000), Camperdown clock tower works (\$75,000), Civic Centre Heating and Cooling (\$50,000), Solar Panels for council buildings (\$30,000), Swimming Pool renewals (\$30,000)

12.1.2 Plant and equipment (\$3.04 million)

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

For the 2016-2017 year, \$3.04 million will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$2.87 million) and upgrade and replacement of information technology (\$118,000).

12.1.3 Infrastructure (\$10.15 million)

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

For the 2016-2017 year, \$6.77 million will be expended on road projects. The more significant projects include gravel resheeting (\$2.14 million), road resealing (\$2.06 million), road rehabilitation (\$2.17 million) and kerb and channel renewal (\$0.17 million)

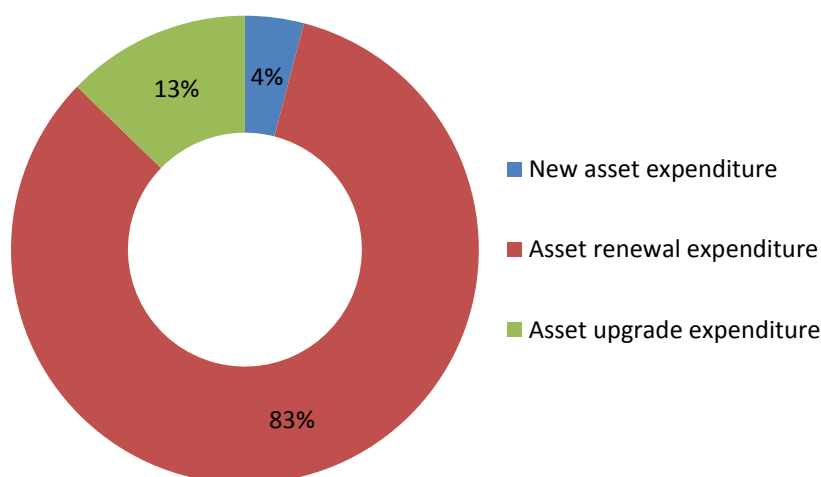
\$1.73 million will be spent on bridge renewals and upgrades including Castle Carey Bridge replacement and realignment stage 1 (\$1.50 million)

\$0.66 million will be spent on streetscapes including the design of Port Campbell (\$0.35 million) and Terang Stage 3 (\$0.30 million)

Other new infrastructure expenditure includes \$0.13 million on footpaths, \$0.60 million on drainage, \$0.15 million on Parks and Gardens, \$0.10 million on Waste Management and \$0.03 million on other infrastructure.

12.1.4 Asset renewal (\$11.44 million), new assets (\$0.56 million) and upgrade (\$1.75 million)

Budgeted capital works 2016-2017

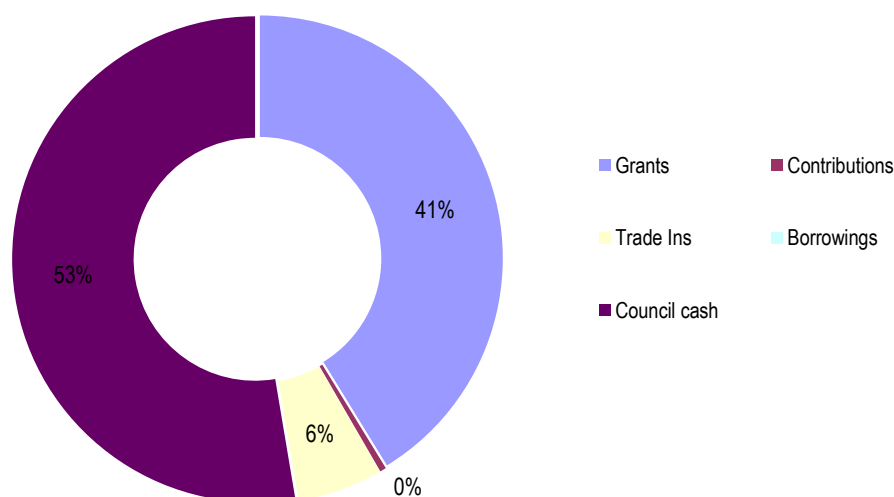


A distinction is made between expenditure on new assets, asset renewal and upgrade. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have any element of expansion or upgrade of existing assets but will result in an additional burden for future operation, maintenance and capital renewal.

12.2 Funding sources

Sources of funding	Ref	Forecast	Budget	Variance
		Actual 2015-2016 \$'000	2016-2017 \$'000	\$'000
Current year funding				
Grants	12.2.1	4,505	4,730	225
Contributions		39	64	25
Trade Ins		758	874	116
Borrowings		0	0	0
Council cash		7,403	8,081	678
Total new works		12,705	13,750	1,045
Total funding sources		12,705	13,750	1,045

Budgeted total funding sources 2016-2017



12.2.1 Grants (\$4.73 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 Bridge replacement stage 1 (\$1 million) and Roads to Recovery projects (\$3.6 million).

12.2.2 Trade Ins (\$0.87 million)

Proceeds from sale of assets include motor vehicle sales in accordance with Council's fleet renewal policy of \$0.87 million.

12.2.3 Council cash (\$8.08 million)

Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$8.08 million will be generated from operations to fund the 2016-2017 capital works program.

13. Analysis of budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2015-2016 and 2016-2017. It also considers a number of key financial performance indicators.

13.1 Budgeted balance sheet

	Ref	Forecast		Variance
		Actual 2016 \$'000	Budget 2017 \$'000	
Current assets	13.1.1			
Cash and cash equivalents		13,448	12,129	(1,319)
Trade and other receivables		2,081	2,500	419
Financial assets		121	142	21
Other assets		662	662	0
Total current assets		16,312	15,433	(879)
Non-current assets	13.1.1			
Trade and other receivables		89	89	0
Investments in associates and joint ventures		214	214	0
Property, infrastructure, plant and equipment		414,285	417,711	3,425
Financial assets		353	313	(40)
Total non-current assets		414,941	418,327	3,385
Total assets		431,254	433,760	2,506
Current liabilities	13.1.2			
Trade and other payables		3,196	2,500	696
Trust funds and deposits		205	205	0
Provisions		3,506	3,350	156
Interest-bearing loans and borrowings		957	312	645
Total current liabilities		7,864	6,367	1,497
Non-current liabilities	13.1.2			
Provisions		5,264	5,420	(156)
Interest-bearing loans and borrowings		2,230	1,918	312
Total non-current liabilities		7,494	7,338	156
Total liabilities		15,358	13,705	1,653
Net assets		415,895	420,055	4,159
Equity	13.1.4			
Accumulated surplus		211,041	213,772	2,732
Reserves		204,855	206,283	1,428
Total equity		415,895	420,055	4,159

13.1.1 Current Assets (\$0.88 million decrease) and Non-Current Assets (\$3.39 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 decrease by \$1.32 million during the year mainly to fund the capital works program during the year.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are not expected to change significantly in the budget. Long term debtors (non-current) relating to loans to community organisations will increase by \$0.02 million in accordance with agreed repayment terms.

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 \$3.43 million increase in this balance is attributable to the net result of the capital works program (\$13.75 million of new assets), depreciation of assets (\$9.45 million) and the sale through sale of property, plant and equipment (\$0.87 million).

13.1.2 Current Liabilities (\$1.50 million decrease) and Non-Current Liabilities (\$0.15 million decrease)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to fall in comparison with 2015-2016 levels.

Provisions include accrued long service leave, annual leave and rostered days off owing to employees. These employee entitlements are only expected to decrease marginally due to more active management of entitlements despite 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 \$0.96 million over the year.

13.1.3 Working Capital (\$0.35 million decrease)

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

Some of Council's cash assets are restricted in that they are required by legislation to be held in reserve for specific purposes or are held to fund carry forward capital works from the previous financial year.

	Forecast		
	Actual	Budget	Variance
	2016	2017	
	\$'000	\$'000	\$'000
Current assets	16,312	15,433	879
Current liabilities	7,864	6,367	1,497
Working capital	8,448	9,066	(618)
Restricted cash and investment current assets			
- Statutory reserves	(62)	(62)	0
- Cash used to fund carry forward capital works	0	(1,000)	1,000
- Trust funds and deposits	(205)	(205)	0
- Other Restricted Reserves	(58)	(28)	(30)
Unrestricted working capital	8,123	7,771	352

13.1.4 Equity (\$4.16 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.

13.2 Key assumptions

In preparing the Balance Sheet for the year ending 30 June 2017 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 2016-2017 year (2015-2016: 99% forecast actual)
- Trade creditors to be based on total capital and operating expenditure less written down value of assets sold, depreciation and employee costs. Payment cycle is 30 days
- Other debtors and creditors to remain consistent with 2015-2016 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 \$0.96 million
- Total capital expenditure to be \$13.75 million

LONG TERM STRATEGIES

This section includes the following analysis and information

- 14 Strategic resource plan
- 15 Rating information
- 16 Other long term strategies

14. Strategic resource plan

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 following sections form part of the SRP:

- Financial statements contained within Section 3.
- Financial performance indicators within Section 4.
- The rating information contained in Section 15.
- Other strategies contained in Section 16
- Summary of Planned Capital Works contained within Appendix C

14.1 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 a SRP for the four years 2016-2017 to 2019-2020 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
- Achieve a breakeven operating result within five to six years
- 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.

14.2 Financial resources

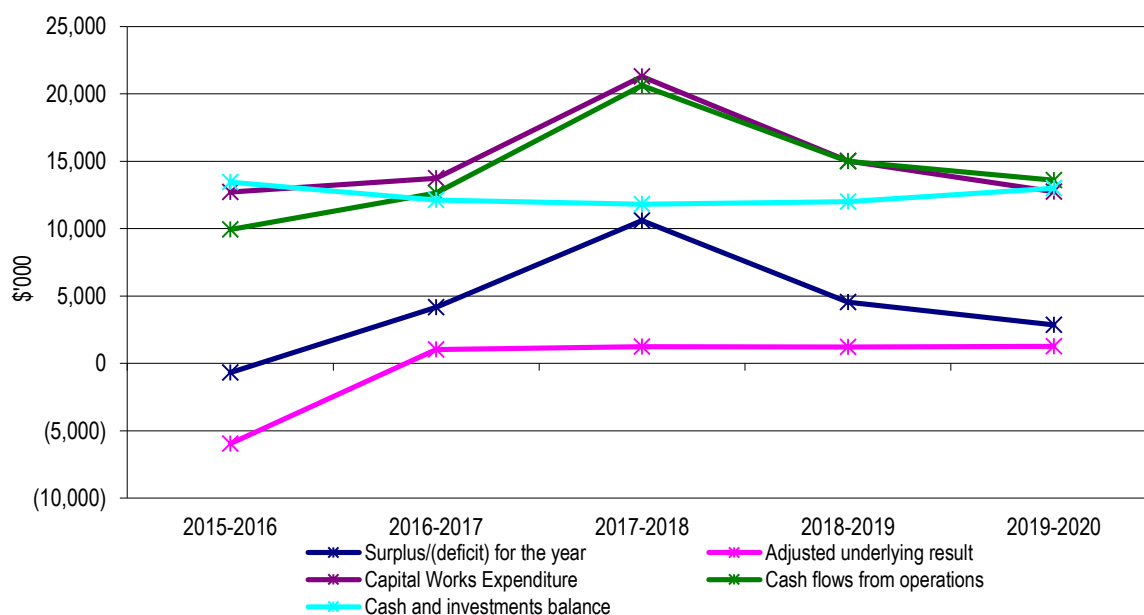
The following table summarises the key financial results for the next four years as set out in the SRP for years 2016-2017 to 2019-2020. Section 3 includes a more detailed analysis of the financial resources to be used over the four year period.

Indicator	Forecast	Budget	Strategic Resource Plan			Trend
	Actual		Projections			
	2015-2016 \$'000	2016-2017 \$'000	2017-2018 \$'000	2018-2019 \$'000	2019-2020 \$'000	+/-
Surplus/(deficit) for the year	(690)	4,159	10,603	4,546	2,865	-
Adjusted underlying result	(5,954)	1,029	1,232	1,223	1,258	+
Cash and investments balance	13,448	12,129	11,804	12,009	12,991	o
Cash flows from operations	9,928	12,634	20,628	14,994	13,587	-
Capital works expenditure	12,705	13,750	21,302	15,019	12,751	-

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

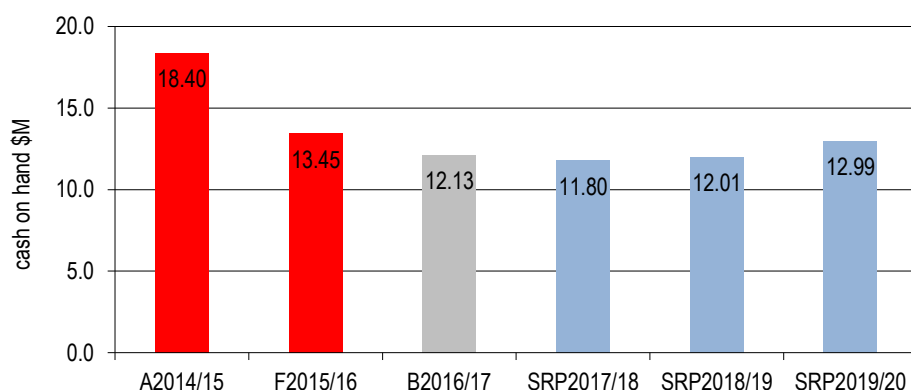
The following graph shows the general financial indicators over the four year period.



The key outcomes of the SRP are as follows:

- **Financial sustainability (Section 8)** - Cash and investments is forecast to increase marginally over the four year period from \$12.13 million to \$12.99 million, which indicates a balanced budget on a cash basis in each year
- **Rating levels (Section 15)** – Modest rate increases are forecast over the four years at an average of 2.5%.
- **Service delivery strategy (Section 16)** – Service levels have been maintained throughout the four year period. Despite this, operating surpluses are forecast in years 2016-2017 to 2019-2020 as a result of significant 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 breakeven result 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
- **Borrowing strategy (Section 16)** – Borrowings are forecast to reduce from \$2.2 million to \$1.3 million over the four year period. No new borrowings have been forecast over the period.
- **Infrastructure strategy (Section 16 and Appendix B)** - Capital expenditure over the four year period will total \$62.82 million at an average of \$15.70 million. Excluding the Twelve Apostles rail trail construction project the average is \$14.21 million. A full five year capital works budget has been included in Appendix B.
- **Financial performance indicators (Section 4)** – The indicators provide a useful analysis of Council’s financial position and performance and should be interpreted in the context of the organisations objectives.

14.3 Financial Sustainability



Cash and investments are forecast to increase by \$0.88 million over the four year period from \$12.13 million to \$12.99 million and cash backed reserves forecast to increase by (\$0.22 million). This reflects ongoing financial stability on a cash basis and the peak in 2019-2020 reflects Council’s lower debt position.

14.4 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 resource requirements for the 2016-2017 year is shown below and further detail is included in the statement of Human Resources represented in Section 3.6 of this budget.

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	14,667	14,758	15,090	15,429	15,776
Employee costs - capital	1,244	1,275	1,303	1,333	1,363
Total staff expenditure	15,911	16,032	16,393	16,762	17,139
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	188.32	188.48	188.48	188.48	188.48
Total staff numbers	188.32	188.48	188.48	188.48	188.48

Source Section 3.6

Summary of planned human resources expenditure.

Department	Budget	Strategic Resource Plan		
		Projections		
	2016-2017	2017-2018	2018-2019	2019-2020
	\$'000	\$'000	\$'000	\$'000
Governance				
Permanent full time	606	620	633	648
Permanent part time	542	554	567	580
Total Governance	1,148	1,174	1,200	1,227
Corporate & Community Services				
Permanent full time	2,333	2,386	2,439	2,494
Permanent part time	2,585	2,643	2,702	2,763
Total Corporate & Community Services	4,918	5,029	5,142	5,257
Sustainable Development				
Permanent full time	2,620	2,679	2,740	2,801
Permanent part time	591	604	618	632
Total Sustainable Development	3,211	3,284	3,357	3,433
Works & Services				
Permanent full time	5,089	5,203	5,321	5,440
Permanent part time	82	84	86	88
Total Works & Services	5,171	5,288	5,406	5,528
Casuals, temporary & fixed term	309	316	323	330
Total operating employee expenditure	14,758	15,090	15,429	15,776
Capitalised labour costs	1,275	1,303	1,333	1,363
Total Staff Expenditure	16,032	16,393	16,762	17,139

Department	Budget	Strategic Resource Plan Projections		
	2016-2017 FTE	2017-2018 FTE	2018-2019 FTE	2019-2020 FTE
Governance				
Permanent full time	4.00	4.00	4.00	4.00
Permanent part time	6.31	6.31	6.31	6.31
Total Governance	10.31	10.31	10.31	10.31
Corporate & Community Services				
Permanent full time	24.04	24.04	24.04	24.04
Permanent part time	33.64	33.64	33.64	33.64
Total Corporate & Community Services	57.68	57.68	57.68	57.68
Sustainable Development				
Permanent full time	26.29	26.29	26.29	26.29
Permanent part time	7.51	7.51	7.51	7.51
Total Sustainable Development	33.80	33.80	33.80	33.80
Works & Services				
Permanent full time	61.69	61.69	61.69	61.69
Permanent part time	1.57	1.57	1.57	1.57
Total Works & Services	63.26	63.26	63.26	63.26
Casuals, temporary & fixed term	4.12	4.12	4.12	4.12
Total operating employees	169.17	169.17	169.17	169.17
Capitalised labour costs	19.31	19.31	19.31	19.31
Total Employees	188.48	188.48	188.48	188.48

15. 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.

15.1 Rating context

In developing the Strategic Resource Plan (referred to in Section 14), rates and charges were identified as an important source of revenue, accounting for 48.2% in 2016-2017 and increasing to 50.2% of the total revenue received by Council annually in 2019-2020. 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 Victorian community.

However, it has 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 2015-2016 year.

Year	Corangamite Shire Council
2011-2012	5.0%
2012-2013	5.0%
2013-2014	5.0%
2014-2015	5.0%
2015-2016	5.0%
Average increase	5.0%
Average per capita 2015-2016	\$1,012

Source: Council's Strategic Resource Plan 2016-2017 to 2019-2020

15.2 Current year rates and charges

A 2.5% increase is budgeted for 2016-2017 in line with previous years SRP, a lower 2.25% increase for 2017-2018 before increasing to 2.5% for the final two years of the SRP. The projected rate increases are in accordance with anticipated CPI increases.

Year	General Rate Increase %	Municipal Charge Increase %	Kerbside Collection Increase %	Total Rates Raised \$'000
2015-2016	5.00	5.00	5.50	19,566
2016-2017	2.50	2.50	2.50	20,062
2017-2018	2.25	2.25	2.25	20,514
2018-2019	2.50	2.50	2.50	21,026
2019-2020	2.50	2.50	2.50	21,552

15.3 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, farming or cultural and recreational purpose.

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. There are currently no plans to change that basis, but Council does review its rating structure every four years.

The existing rating structure comprises four differential rates (general, vacant industrial, farming and cultural and 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 levy the rate for recreational lands at "such amount as the municipal council thinks reasonable having regard to the services provided by the municipal council in relation to such lands and having regard to the benefit to the community derived from such recreational lands". The farm rate is set at 92% of the general rate, vacant industrial land is set at 120% of the general rate and the rate concession for recreational land is set at 50% of the general rate. Council also levies a municipal charge, a kerbside collection charge and a recycling charge as allowed under the Act.

The following table summarises the rates to be determined for the 2016-2017 year. A more detailed analysis of the rates to be raised is contained in Section 7 'Statutory Disclosures'.

Rate type	How applied	2015-2016	2016-2017	Total Raised \$000's	Change
General rate	Cents/\$ CIV	0.36020	0.381300	7,465	2.1%
Farm rate	Cents/\$ CIV	0.33499	0.350800	9,474	2.9%
Vacant Industrial Land rate	Cents/\$ CIV	0.43224	0.457560	13	1.2%
Cultural and Recreational Land rate	Cents/\$ CIV	0.18010	0.190650	6	4.6%
Municipal charge	\$/ property	\$184.9	\$189.5	1,591	2.5%
Kerbside collection charge	\$/ property	\$280	\$287	1,514	2.5%

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.

15.4 General revaluation of properties

During the 2015-2016 year, a revaluation of all properties within the municipality was carried out and will apply from 1 July 2016 for the 2016-2017 year. The outcome of the general revaluation has been a minor decrease in property valuations throughout the municipality. Overall, property valuations across the municipal district have decreased by 2.6%.

The following table summarises the valuation changes between the 2014 and 2016 general revaluations for residential properties by suburb, together with the rating changes between the 2015-2016 and 2016-2017 years based on a 2.5% average rate increase and the valuation movements listed.

Type of Property	Valuation Change (Decrease)	Rating Change (Decrease)
General	-3.6%	2.1%
Farm	-1.8%	2.9%
Vacant Industrial Land	-4.3%	1.2%
Cultural and Recreational Land	-1.2%	4.6%
Total Average for Shire	-2.6%	2.5%

16. 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.

16.1 Borrowings

In developing the Strategic Resource Plan (SRP) (see Section 14), borrowings have not been identified as required for the life of the plan. In the past, Council has borrowed to finance capital works projects and from 2015-2016 has been in a phase of debt reduction. This has resulted 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 works programs.

For the 2016-2017 year, Council has decided not to take out any new borrowings to fund the capital works program and therefore, after making loan repayments of \$0.96 million, will reduce its total borrowings to \$2.23 million as at 30 June 2017. The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2016.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2015-2016	0	1,382	206	3,187
2016-2017	0	957	140	2,230
2017-2018	0	312	105	1,918
2018-2019	0	319	88	1,599
2019-2020	0	335	71	1,264

The table below shows information on borrowings specifically required by the Regulations for 2016-2017.

	2015-2016 \$	2016-2017 \$
Total amount borrowed as at 30 June of the prior year	4,569,000	3,187,214
Total amount proposed to be borrowed	0	0
Total amount projected to be redeemed	(1,381,786)	(957,402)
Total amount of borrowings as at 30 June	3,187,214	2,229,812

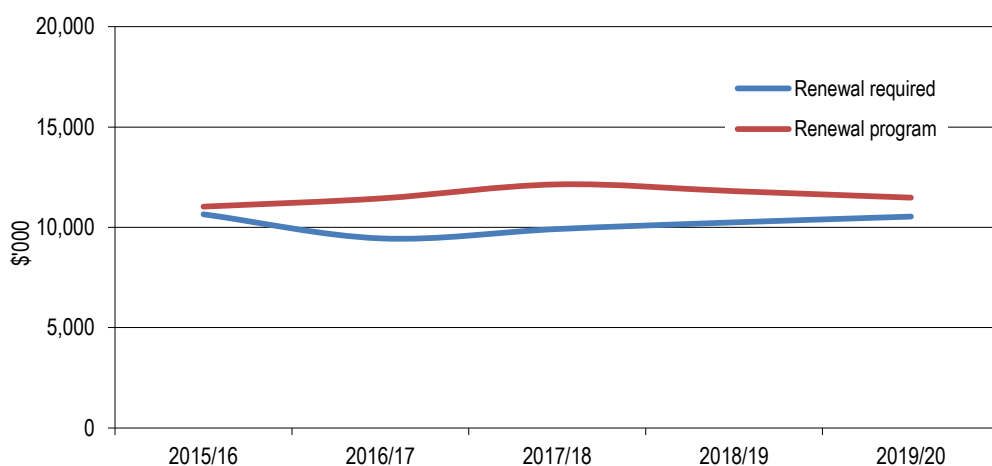
16.2 Infrastructure

The Council has developed various Asset Management Plans, which set out the capital expenditure requirements of Council for the next 10 years by class of asset, and is a key input to the SRP. It predicts infrastructure consumption, renewal needs and considers infrastructure needs to meet future community service expectations. The Plans has been developed through a rigorous process of consultation and 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
- Business Case template for officers to document capital project submissions.

A key objective of the Infrastructure Strategy 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 in that it is able to fully fund asset renewal requirements identified in the Asset Management Plans. Work is currently being completed to ensure condition data is up to date which will allow more accurate depreciation estimates. These depreciation estimates have the ability to change the renewal gap and as such Council may not be able to fully fund the asset renewal required.

In updating the Asset Management Plans for the 2016-2017 year, the following influences have had a significant impact:

- Increased burden to meet changing regulations around operations of Councils current Landfill and legacy costs for existing decommissioned tip sites.
- Availability of significant Federal funding for upgrade of roads
- Decision by Victorian State Government to introduce “A fairer rating system” from 2016-2017
- Grant 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.

Summary of funding sources					
Year	Total Capital Program	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000
2015-2016	12,705	6,679	39	5,987	0
2016-2017	13,750	4,730	19	9,001	0
2017-2018	21,302	10,516	491	10,294	0
2018-2019	15,019	4,787	165	10,068	0
2019-2020	12,751	3,079	148	9,524	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 a variety of capital projects. These reserves are either 'statutory' or 'discretionary' cash reserves. Statutory reserves relate to cash and investments held by Council that must be expended on a specific purpose as directed by legislation or a funding body, and include contributions to car parking, drainage and public resort and recreation. Discretionary cash reserves relate to those cash and investment 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.

16.3 Service delivery

The key objectives in Council's Strategic Resource Plan (referred to in Section 14) 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 15) also refers to modest rate increases into the future. 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:

	2016-2017	2017-2018	2018-2019	2019-2020
	%	%	%	%
Consumer Price Index	2.50	2.25	2.50	2.50
Local Government Cost Index	3.50	3.25	3.50	3.50
Rate increases	2.50	2.25	2.50	2.50
Wages growth	3.50	2.25	2.25	2.25
Government funding	2.50	1.75	2.00	2.00
Statutory fees	2.50	2.25	2.50	2.50
Investment return	3.00	3.00	3.00	3.00

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

Year	Surplus (Deficit) for the year \$'000	Adjusted Underlying Surplus (Deficit) \$'000	Net Service (Cost) \$'000
2015-2016	(690)	(5,954)	(20,028)
2016-2017	4,159	1,029	(18,281)
2017-2018	10,603	1,232	(19,209)
2018-2019	4,546	1,223	(19,821)
2019-2020	2,865	1,258	(19,928)

Service levels have been modified in 2016-2017 in order to absorb the impact of the State Government's rate capping framework and then maintained for the remainder of the SRP based on the rating assumptions above. Operating surpluses are 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 over the four year period. The net cost of the services provided to the community increases from \$18.28 million to \$19.92 million over the four year period.

Appendix A

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 2016-2017 year.

Description	Unit	Statutory / Discretionary	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
CORPORATE SERVICES					
CUSTOMER SERVICE					
PHOTOCOPYING					
Freedom of Information Application Fee	Depending on complexity of Specifications	Statutory	\$27.20	\$27.90	2.57%
Freedom of Information Supervision of Inspection	per hour	Statutory	\$20.00	\$20.90	4.50%
Freedom of Information request report cost	per A4 page	Statutory	\$0.40	\$0.40	0.00%
Freedom of Information Search Time	Hourly Rate	Statutory	\$20.00	\$20.90	4.50%
GOVERNANCE					
PUBLIC RELATIONS					
ADVERTISING					
Warrnambool Standard advertising fee	per advertisement	Discretionary	\$270.00	\$280.00	3.70%
Western District advertising fee	per advertisement	Discretionary	\$155.00	\$165.00	6.45%
CUSTOMER SERVICE					
PHOTOCOPYING					
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.	
Colour Printing					
A4	A4 Single sided	Discretionary	\$0.90	\$1.00	11.11%
A4 Double Sided	A4 Double sided	Discretionary	\$1.10	\$1.50	36.36%
A3	A3 Single sided	Discretionary	\$1.10	\$1.50	36.36%
A3 Double Sided	A3 Double sided	Discretionary	\$1.30	\$2.00	53.85%
Laminating					
A4	Per page	Discretionary	\$0.30	\$0.50	66.67%
A3	Per page	Discretionary	\$0.50	\$0.75	50.00%
Photocopying					
Black and White	A4 Single sided	Discretionary	\$0.45	\$0.50	11.11%
Black and White	A3 Single sided	Discretionary	\$0.55	\$0.75	36.36%
Black and White	A4 Double sided	Discretionary	\$0.55	\$0.75	36.36%
Black and White	A3 Double sided	Discretionary	\$0.65	\$1.00	53.85%
Printing					
Plan Printing	A3 sheet	Discretionary	\$3.10	\$3.25	4.84%
Plan Printing	A1 & A2 sheet	Discretionary	\$6.20	\$6.50	4.84%
Plan Printing	A0	Discretionary	\$8.25	\$8.50	3.03%
Maps	A4	Discretionary	\$0.75	\$1.00	33.33%

Description	Unit	Statutory / Discretionary	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
FINANCIAL SERVICES					
BAD DEBTS					
Any account listed with Council's debt collectors	per debt listed	Discretionary	\$11.00	\$11.00	0.00%
LAND INFORMATION CERTIFICATES					
Land Information Certificates	each	Statutory	\$24.80	\$24.80	0.00%
Land Information Certificates - Urgent request	each	Discretionary	\$40.00	\$50.00	25.00%
Provision of sales data	Yearly	Discretionary		\$200.00	New Fee
COMMUNITY TRANSPORT					
COMMUNITY SERVICES					
AGED CARE					
Transport - Community					
To Geelong/Ballarat - from Terang	Per trip	Discretionary	\$58.00	\$60.00	3.45%
Around Town	Per trip	Discretionary	\$6.30	\$6.50	3.17%
To other local towns	Per trip	Discretionary	\$20.00	\$20.50	2.50%
To Warrnambool - from Terang	Per trip	Discretionary	\$20.00	\$20.50	2.50%
To Geelong/Ballarat - from Camperdown	Per trip	Discretionary	\$54.00	\$56.00	3.70%
Lismore to Derrinallum/Derrinallum to Lismore	Per trip	Discretionary	\$13.00	\$13.50	3.85%
To Geelong/Ballarat - from Lismore/Derrinallum	Per trip	Discretionary	\$46.50	\$48.00	3.23%
To Melbourne/Portland - from Camperdown / Lismore / Derrinallum	Per trip	Discretionary	\$82.00	\$85.00	3.66%
To Melbourne/Portland To Melbourne from Terang	Per trip	Discretionary	\$90.00	\$93.00	3.33%
To Warrnambool - from Lismore/Derrinallum	Per trip	Discretionary	\$46.50	\$48.00	3.23%
To Warrnambool - from Camperdown	Per trip	Discretionary	\$27.00	\$28.00	3.70%
HOME CARE					
COMMUNITY SERVICES					
AGED CARE					
Assessed Domestic Assistance					
Low Fee - individual < \$36,438; couple < \$55,770; family (1 child) < \$61,647 (plus \$5,877 per additional child)	per hour	Discretionary	\$5.90	\$5.90	0.00%
Medium Fee - individual >\$36,438 and < \$79,514; Couple > \$55,770 and < \$106,298; family (1 child) > \$61,647 and < \$111,941 (plus \$5,877 per additional child).	per hour	Discretionary	\$14.80	\$14.80	0.00%
High Fee - individual > \$79,514; couple >\$106,298; Family (1 child) > \$111,941 (plus \$5,877 per additional child).	per hour	Discretionary	\$32.50	\$45.00	38.46%
PERSONAL CARE					
COMMUNITY SERVICES					
AGED CARE					
Assessed Personal Care					
Low Fee - individual < \$36,438; couple < \$55,770; family (1 child) < \$61,647 (plus \$5,877 per additional child)	per hour	Discretionary	\$4.30	\$4.40	2.33%
Medium Fee - individual >\$36,438 and < \$79,514; Couple > \$55,770 and < \$106,298; family (1 child) > \$61,647 and < \$111,941 (plus \$5,877 per additional child).	per hour	Discretionary	\$8.50	\$8.90	4.71%
High Fee - individual > \$79,514; couple >\$106,298; Family (1 child) > \$111,941 (plus \$5,877 per additional child).	per hour	Discretionary	\$35.30	\$45.00	27.48%

Description	Unit	Statutory / Discretionary	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
PROPERTY MAINTENANCE					
AGED CARE					
Assessed -Property Maintenance					
Low Fee - individual < \$36,438; couple < \$55,770; family (1 child) < \$61,647 (plus \$5,877 per additional child). Plus cost of materials.	per hour	Discretionary	\$11.80	\$11.80	0.00%
Medium Fee - individual >\$36,438 and < \$79,514; Couple > \$55,770 and < \$106,298; family (1 child) > \$61,647 and < \$111,941 (plus \$5,877 per additional child). Plus cost of materials.	per hour	Discretionary	\$17.70	\$17.70	0.00%
High Fee - individual > \$79,514; couple >\$106,298; Family (1 child) > \$111,941 (plus \$5,877 per additional child) Plus cost of materials.	per hour	Discretionary	\$46.70	\$46.70	0.00%
RESPIRE					
COMMUNITY SERVICES					
AGED CARE					
Assessed Respite Care					
Low Fee - individual < \$36,438; couple < \$55,770; family (1 child) < \$61,647 (plus \$5,877 per additional child)	per hour	Discretionary	\$2.95	\$3.00	1.69%
Medium Fee - individual >\$36,438 and < \$79,514; Couple > \$55,770 and < \$106,298; family (1 child) > \$61,647 and < \$111,941 (plus \$5,877 per additional child).	per hour	Discretionary	\$4.45	\$4.40	-1.12%
High Fee -individual >\$77668; couple >\$103830 Family (1 child) . \$109342 plus \$5877 per additional child	per hour	Discretionary			
Group program -monthly program only			\$9.90	\$10.20	3.03%
MEALS ON WHEELS					
COMMUNITY SERVICES					
AGED CARE					
Assessed - Meals on Wheels					
Juice/Fruit	Per serve	Discretionary	\$0.72	\$0.75	4.17%
Sweet	Per serve	Discretionary	\$1.32	\$1.35	2.27%
Main Course	Per serve	Discretionary	\$6.00	\$6.20	3.33%
Soup	Per serve	Discretionary	\$0.72	\$0.75	4.17%
Full Meal	Per meal	Discretionary	\$8.76	\$8.90	1.60%
PRIVATE AGENCIES					
COMMUNITY SERVICES					
AGED CARE					
Domestic Assistance -core hours	per hour	Discretionary	\$45.00	\$46.50	3.33%
Domestic Assistance -out of core hours	per hour	Discretionary	\$47.20	\$48.80	3.39%
Domestic Assistance -weekends & public holidays	per hour	Discretionary	\$63.20	\$65.50	3.64%
Personal Care-core hours	per hour	Discretionary	\$45.00	\$46.50	3.33%
Personal Care- out of core hours	per hour	Discretionary	\$51.75	\$53.50	3.38%
Personal Care-weekends & public holidays	per hour	Discretionary	\$66.60	\$69.00	3.60%
Respite Care -core hours	per hour	Discretionary	\$45.00	\$46.50	3.33%
Respite Care -out of core hours	per hour	Discretionary	\$51.75	\$53.50	3.38%
Respite Group Activities	per session	Discretionary	\$9.90	\$10.20	3.03%
Respite Care -weekends and public holidays	per hour	Discretionary	\$66.65	\$69.00	3.53%
Overnight /8 hour care (non active)	8 hours	Discretionary	\$155.00	\$160.00	3.23%
24 hour care	24 hours	Discretionary	\$275.25	\$285.00	3.54%
Property Maintenance	per hour	Discretionary	\$67.30	\$69.50	3.27%
Meals	per meal	Discretionary	\$12.40	\$12.80	3.23%
Travel over 10 kms	per km	Discretionary	\$1.27	\$1.25	-1.57%

Description	Unit	Statutory / Discretionary	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
FAMILY DAY CARE					
COMMUNITY SERVICES					
CHILD CARE					
Assessed - Family Day Care /In Venue					
Fee per hour for 'core hours' (8:00am-6:00pm Monday - Friday excluding public holidays)	per hour	Discretionary	Min \$4.75 Max \$14.20	Min \$6.00 Max \$10.00	
Fee per hour for 'non-core hours' (outside core hours, weekends and public holidays)	per hour	Discretionary	Min \$4.75 Max \$15.75	Min \$8.00 Max \$14.00	
Meals	per meal per child	Discretionary			
Breakfast	per meal per child	Discretionary	Min \$0.00 Max \$3.00	Min \$0.00 Max \$3.10	
Snack	per meal per child	Discretionary	Min \$0.00 Max \$2.00	Min \$0.00 Max \$2.10	
Lunch	per meal per child	Discretionary	Min \$0.00 Max \$5.00	Min \$0.00 Max \$5.20	
Dinner	per meal per child	Discretionary	Min \$0.00 Max \$7.00	Min \$0.00 Max \$7.25	
Transport	per km family	Discretionary	Min \$0.00 Max \$0.84	Min \$0.00 Max \$1.25	
MOBILE CHILD CARE					
COMMUNITY SERVICES					
CHILD CARE					
Assessed - Mobile Child Care					
5 hour session (first child)	1st child	Discretionary	\$21.50	\$23.60	9.77%
5 hour session (first child) Health Care Card	1st child	Discretionary	\$17.00	\$18.70	10.00%
5 hour session (subsequent children)	per child	Discretionary	\$15.20	\$16.70	9.87%
5 hour session (subsequent children) Health Care Card	per child	Discretionary	\$9.00	\$9.90	10.00%
PRE-SCHOOLS					
COMMUNITY SERVICES					
EDUCATION					
Pre-school - Fees					
Calendar Year (2016 - T3 and T4) per term	per child		\$202.00	\$210.00	3.96%
Calendar Year (2017 - T1 and T2) per term	per child		\$210.00	\$231.00	10.00%
Three Year old Kindergarten (2016 - T3 and T4) per term - combined group only - 3 hours per week	per child	Discretionary	\$89.00	\$92.00	3.37%
Three Year old Kindergarten (2017 - T1 and T2) per term - combined group only - 3 hours per week	per child	Discretionary	\$92.00	\$100.00	8.70%
Three Year old Kindergarten (2016 - T3 and T4) per term - combined group only - 5 hours per week	per child	Discretionary		\$126.00	
Three Year old Kindergarten (2017 - T1 and T2) per term - combined group only - 5 hours per week	per child	Discretionary		\$146.00	

Description	Unit	Statutory / Discretionary	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
SENIOR CITIZENS CENTRES – COBDEN and TIMBOON					
COMMUNITY SERVICES					
AGED CARE					
Senior Citizen Centre - Activity Community Activities – Dining Room					
Commercial Hirers and Government Depts.	Per hour (max. 3 hours)	Discretionary	\$59.00	\$61.00	3.39%
Single Bookings	per hour	Discretionary	\$30.00	\$31.00	3.33%
Regular Users (per year)	monthly users	Discretionary	See Property Officer to organise an agreement	See Property Officer to organise an agreement	
Regular Users (per year)	weekly users	Discretionary	See Property Officer to organise an agreement	See Property Officer to organise an agreement	
Senior Citizen Centre - Facility Whole Facility					
Hourly rate	per hour	Discretionary	\$59.00	\$61.00	3.39%
ENVIRONMENTAL HEALTH					
IMMUNISATION					
Disease control - Immunisations Vaccines All vaccines given within the DHS state vaccination program guidelines are free to those persons. Anyone outside the guidelines pays the fees that are listed.					
Hepatitis A and B Vaccine (Adult)	Dose	Discretionary	\$97.00	\$100.00	3.09%
Hepatitis A and B Vaccine (Paediatric)	Dose	Discretionary	\$64.00	\$66.00	3.13%
Hepatitis B Vaccine (Adult)	Dose	Discretionary	\$28.00	\$29.00	3.57%
Hepatitis B Vaccine (Paediatric)	Dose	Discretionary	\$30.00	\$31.00	3.33%
Influenza Vaccine	Dose	Discretionary	\$15.00	\$15.50	3.33%
Chicken Pox Vaccine	Dose	Discretionary	\$74.00	\$76.50	3.38%
Meningococcal C Vaccine	Dose	Discretionary	\$78.00	\$80.50	3.21%
Pneumococcal – Pneumovax	Dose	Discretionary	\$54.00	\$56.00	3.70%
Gardasil (3 dose course required)	Schedule of 3 Doses	Discretionary	\$179.00	\$185.00	3.35%
Boostrix	Dose	Discretionary	\$52.00	\$54.00	3.85%
Adult Diphtheria and Tetanus Vaccine	Dose	Discretionary	\$78.00	\$80.50	3.21%
Administration and provision of user pays vaccines		Discretionary	100%	100%	0.00%
REGISTRATIONS					
Other - Other Health					
Transfer of Registration	per application 50% discount on full registration	Discretionary	50%	50%	0.00%
Registered Premises (eg: Hairdressers, Skin Penetration, etc.)	per application	Discretionary	\$131.00	\$136.00	3.82%
Hairdressers (only providing hairdressing or non skin penetration cosmetics services)	Single Fee Ongoing	Statutory		\$2,000.00	
Solicitors or Purchasers (Requests or Purchase)	per application	Discretionary	\$169.00	\$175.00	3.55%
New Premises Fitout Inspections prior to registration (includes 2 inspections prior to registration)	per application	Discretionary	50%	50%	0.00%

Description	Unit	Statutory / Discretionary	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
Other - Other Health Registered Premises					
Class 1 - High	per application	Statutory	\$275.00	\$285.00	3.64%
Class 2 - Medium	per application	Statutory	\$242.00	\$251.00	3.72%
Class 3 - Low	per application	Statutory	\$131.00	\$136.00	3.82%
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	\$131.00	\$136.00	3.82%
Single Event Community Group Registrations for Class 2 and 3		Discretionary			
Late registration fee (all categories and registrations)	per late registration	Discretionary	\$50.00	\$50.00	0.00%
Follow-up Inspection fees (all categories and registrations)	per inspection	Discretionary	\$100.00	\$100.00	0.00%
Note: Fees will be adjusted on a quarterly basis for new registrations			pro-rata	pro-rata	
Prescribed premises - Prescribed accommodation Prescribed Accommodation					
Caravan Parks – In accordance with Statutory Fee Number of Sites 0-25 = 17 Fee Units 26-50 = 34 Fee Units 51-75 = 51 Units 76-100= 68 Fee Units 101-125= 103 Fee Units	Fee Units are based on monetary Units Act	Statutory	100%	100%	0.00%
B & B's, Self Contained, Camps, Hotels and Motels	per application	Discretionary	\$207.00	\$214.00	3.38%
SEPTIC TANKS					
Permit to Alter - Fees Septic Tanks					
Alterations to System	per application	Discretionary	\$362.00	\$375.00	3.59%
Permit to Install - Fees Septic Tanks					
Septic Tank Applications – Including 2 site inspections	per application	Discretionary	\$465.00	\$482.00	3.66%
Additional Septic Tank Inspections	per inspection	Discretionary	\$155.00	\$160.00	3.23%
RANGER SERVICES					
ANIMAL CONTROL					
Permits - Permits Local Laws No.1 and No. 2					
Permits Local Laws No.1 and No. 2 (roadside grazing permits will be 50% of total fee)	per application	Discretionary	\$98.00	\$101.00	3.06%
ADMINISTRATION FEE – DISABLED PARKING PERMIT					
Assessed - Fees					
Each	per permit	Discretionary	\$9.50	\$10.00	5.26%

Description	Unit	Statutory / Discretionary	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
Droving of Livestock- Local Law No.2					
Application Fee - Non refundable		Discretionary	\$98.00	\$101.00	3.06%
Bond		Discretionary	\$1,000.00	\$1,000.00	0.00%
Daily Fee-cattle per head		Discretionary	\$0.190	\$0.200	5.26%
Daily Fee-sheep per head		Discretionary	\$0.058	\$0.060	3.45%
Daily Fee-other livestock per head		Discretionary	\$0.058	\$0.060	3.45%
Road Leasing Agreement (Policy)	per application	Discretionary	\$164.00	\$170.00	3.66%
Pound fees - Fines Impounding Fees - All other animals, including Poultry and Birds (but not dogs or cats)					
For every head	Sustenance per head per day	Discretionary	\$4.00	\$4.15	3.75%
For every head	per head impound	Discretionary	\$14.80	\$15.30	3.38%
Pound Fees - Fines Impounding Fees - Cats					
Daily Rate	per animal	Discretionary	\$10.20	\$10.60	3.92%
Release Fee	per animal	Discretionary	\$58.50	\$60.50	3.42%
Pound Fees - Fines Impounding Fees - Dogs					
Daily Rate	per animal	Discretionary	\$10.20	\$10.60	3.92%
Release Fee	per animal	Discretionary	\$86.50	\$89.50	3.47%
Pound Fees - Fines Impounding Fees - Cattle					
For every head of cattle	Sustenance per head per day	Discretionary	\$14.90	\$15.40	3.36%
For every head of cattle	For each extra	Discretionary	\$14.90	\$15.40	3.36%
For every head of cattle	For first	Discretionary	\$86.50	\$89.50	3.47%
Pound Fees - Fines Impounding Fees - Goats and Pigs					
For every head	Sustenance per head per day	Discretionary	\$9.10	\$9.10	0.00%
For every head	For each extra	Discretionary	\$15.60	\$16.20	3.85%
For every head	For first	Discretionary	\$46.20	\$47.80	3.46%
Pound Fees - Fines Impounding Fees - Horses					
For every head	Sustenance per head per day	Discretionary	\$14.90	\$15.40	3.36%
For every head	For each extra	Discretionary	\$14.90	\$15.40	3.36%
For every head	For first	Discretionary	\$86.50	\$89.50	3.47%
Pound Fees - Fines Impounding Fees - Sheep					
For every head of sheep	Sustenance per head per day	Discretionary	\$5.90	\$6.10	3.39%
For every head of sheep	For each extra	Discretionary	\$5.90	\$6.10	3.39%
For every head of sheep	For first	Discretionary	\$29.70	\$30.70	3.37%

Description	Unit	Statutory / Discretionary	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
Pound Fees - Transport costs Other Ranger Services					
Transport – total transport costs incurred	per circumstance	Discretionary	100%	100%	0.00%
Registrations - Dog Fees					
Full Registration Includes \$3.50 Govt. levy	per animal	Discretionary	\$87.00	\$90.00	3.45%
Reduced fee Includes \$3.50 Govt. levy	per animal	Statutory	\$29.00	\$30.00	3.45%
Concession (not applicable to Menacing, Dangerous and Restricted breed)	per animal 50% Discount on registration	Discretionary	50%	50%	0.00%
Menacing, Dangerous and Restricted Breeds Includes \$3.50 Govt. levy	per animal	Discretionary	\$166.00	\$172.00	3.61%
Registrations - Cat Fees					
Full Registration Includes \$2.00 Govt. levy	per animal	Discretionary	\$45.00	\$47.00	4.44%
Reduced fee Includes \$2.00 Govt. levy	per animal	Statutory	\$15.00	\$15.50	3.33%
Concession	per animal 50% Discount on registration	Discretionary	50%	50%	0.00%
Registrations - Registration Fees Registration					
Animal business Includes \$10.00 Govt. levy	per site	Discretionary	\$166.00	\$172.00	3.61%
Registrations Other - Dog and Cat Other Equipment Hire					
Animal Trap hire	per week	Discretionary	\$10.00	\$10.40	4.00%
Local Laws					
Infringement Notices Offences and Codes - Control of Livestock Violations Other Ranger Services					
Charged at hourly rate applicable for Ranger, Vehicle, Transport	per hour full cost recovery	Discretionary	100%	100%	0.00%
Permits - Inspections Local Law					
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	\$98.00	\$101.00	3.06%
Reinstatements	per opening at full cost recovery	Discretionary	100%	100%	0.00%
Permits - Inspections Other Ranger Services					
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	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
SALEYARDS					
FACILITY FEES					
SALEYARDS					
Animal sales - Camperdown Agents/Auctioneers Fees Per Sale – Including Store and Special Sales					
Sundry	per Sale		\$87.28	\$89.50	2.54%
Permit to Operate - New Agents	per application		\$200.00	\$210.00	5.00%
Animal sales - Camperdown Agents/Auctioneers Throughput Fees including store and special sales					
Bulls	per head		\$2.09	\$2.09	0.00%
Bobby Calves	per head		\$0.29	\$0.29	0.00%
Other Cattle	per head		\$1.23	\$1.23	0.00%
Animal Sales - Camperdown Vendor – Weighing Fees (on sale day)					
Bulls	per head		\$9.16	\$9.16	0.00%
Other Cattle	per head		\$4.90	\$4.90	0.00%
Vendor Private Weigh/head - on non sale day					
Private weighing of cattle	per head		\$2.97	\$2.97	0.00%
Animal Sales - Camperdown Vendor - Yard Fees					
Bulls	per head		\$15.08	\$15.08	0.00%
Bobby Calves	per head		\$4.10	\$4.10	0.00%
Other Cattle	per head		\$9.50	\$9.50	0.00%
Store Cattle (sold at a special sale)	per head		\$7.67	\$7.67	0.00%
Animal drop off fees - Transport Operator					
All cattle dropped off on-site	per head per 24 hour period		\$2.38	\$2.60	9.24%
Ear Tags					
Replacement ear tags	per tag		\$25.00	\$26.00	4.00%
Facility Use - Camperdown Saleyard Facility Hire					
Truck Wash	per minute		\$1.08	\$1.10	1.85%
Canteen Rent	per week		\$147.00	\$152.00	3.40%
Agents Office Rent	per week		\$42.08	\$43.60	3.61%
WORKS					
PRIVATE WORKS					
External works					
Projects					
Works - External Groups Corporate Overheads to be Added to Direct Charges					
Direct cost and overhead recovery plus margin	% of cost				

Description	Unit	Statutory / Discretionary	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
SUSTAINABILITY AND ENVIRONMENT					
BUILDING AND PLANNING FEES					
BUILDING FEES					
Fees set by Building Regulations 2006					
Application for Report and Consent (Section 29A Demolition) - Regulation 312(1)	per application	Statutory	\$60.90	\$60.90	0.00%
Application for Report and Consent - Regulation 312(2)	per application	Statutory	\$244.00	\$244.00	0.00%
Request for report on Legal Point of Discharge under regulation 610 - Regulation 312(3)	per application	Statutory	\$60.90	\$60.90	0.00%
Report and Consent for building over an easement under regulation 310	per application	Statutory	\$60.90	\$60.90	0.00%
Fee for lodgement of building permit documents when building work is greater than \$5000 - Regulation 320	per application	Statutory	\$36.40	\$36.40	0.00%
Fees for requests for information under regulation 326(1), 326(2) or 326(3) - Regulation 327 (Building Information Certificate)	per application	Statutory	\$48.60	\$48.60	0.00%
State Government Levy - Section 205G Building Act 1993	Note 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	0.128% of the cost of building work	
Building Permit Applications for Domestic Works (Class 1 and 10) Fees for Construction/Alteration/Demolition Permits based on value of work	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	\$207.00	\$214.00	3.38%
5,001-10,000		Discretionary	\$527.00	\$545.00	3.42%
10,001-25,000		Discretionary	\$663.00	\$686.00	3.47%
25,001-50,000		Discretionary	\$798.00	\$825.00	3.38%
50,001-150,000		Discretionary	\$1,141.00	\$1,180.00	3.42%
150,001-250,000		Discretionary	\$2,282.00	\$2,361.00	3.46%
250,001-500,000		Discretionary	value divided by 109	value divided by 109 or by quote	
500,001+		Discretionary	by quote	by quote	

Description	Unit	Statutory / Discretionary	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
Building Permit Applications for Commercial Works (Class 2 to 9) Fees for Construction/Alteration/Demolition Permits based on value of work	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	\$207.00	\$214.00	3.38%
5,001-10,000		Discretionary	\$628.00	\$650.00	3.50%
10,001-25,000		Discretionary	\$798.00	\$825.00	3.38%
25,001-50,000		Discretionary	\$1,186.00	\$1,227.00	3.46%
50,001-150,000		Discretionary	\$1,825.00	\$1,890.00	3.56%
150,001-250,000		Discretionary	\$2,738.00	\$2,830.00	3.36%
250,001-500,000		Discretionary	value divided by 91	value divided by 91 or by quote	
500,001+ by quotation			by quote	by quote	
Other Building Fees					
Historical Building Permit Search (3-7 days)	per permit plus printing costs see photocopying function	Discretionary	\$110.00	\$113.00	2.73%
Historical Building Permit URGENT Search (1-2 days)	per permit plus printing costs see photocopying function	Discretionary		\$339.00	
For each inspection additional to statutory inspections included in building permit application fee	per inspection	Discretionary	\$228.00	\$235.00	3.07%
Administration fee for assessing and processing lapsed building permits	per inspection	Discretionary	\$228.00	\$235.00	3.07%
Erection of a fence (if value of work is less than \$5,000 otherwise use fee schedule for building permit applications)	per application	Discretionary	\$171.00	\$176.00	2.92%
Essential Services Inspections	per request	Discretionary	\$277 (max) or by quote	\$287 (max) or by quote	
Inspection fees for Private Building Surveyors	per inspection plus travel	Discretionary	\$277 (max) or by quote	\$287 (max) or by quote	
Extension of Time Request	per request	Discretionary	\$119.00	\$123.00	3.36%
Application to Amend Plans	per application	Discretionary	\$119.00	\$123.00	3.36%
Title Search	per application	Discretionary	\$51.50	\$53.00	2.91%
POPE permits	per application	Discretionary	\$500.00	\$517.00	3.40%
Temporary Structures Permit	per application	Discretionary	\$439.00	\$454.00	3.42%
Resolution of works without a building permit - based on the cost of works and multiplying fee that would have been charged under building application fees by 2		Discretionary	cost of work x 2	cost of work x 2	

Description	Unit	Statutory / Discretionary	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
PLANNING FEES					
Planning and Environment (Fees) Interim Regulations 2014					
Fees for amendment to Planning Scheme (Regulation 6)					
Giving notice of approval of an amendment	per application	Statutory	\$798.00	\$798.00	0.00%
Adopting an amendment	per application	Statutory	\$524.00	\$524.00	0.00%
Considering submissions	per application	Statutory	\$798.00	\$798.00	0.00%
Consideration of a Planning Scheme Amendment	per application	Statutory	\$798.00	\$798.00	0.00%
Fees for applications for Planning Permits under section 47 of the Planning and Environment Act 1987 (Regulation 7)					
Use Only	per application	Statutory	\$502.00	\$502.00	0.00%
Use and/or development single dwelling and ancillary buildings if value of development \$10,001-\$100,000	per application	Statutory	\$239.00	\$239.00	0.00%
Use and/or development single dwelling and ancillary buildings if value of development over \$100,001	per application	Statutory	\$490.00	\$490.00	0.00%
To develop land (other than for a single dwelling or to subdivide) if the cost of the development is:					
\$0 - \$10,000	per application	Statutory	\$102.00	\$102.00	0.00%
\$10,001 - \$250,000	per application	Statutory	\$604.00	\$604.00	0.00%
\$250,001 - \$500,000	per application	Statutory	\$707.00	\$707.00	0.00%
\$500,001 - \$1,000,000	per application	Statutory	\$815.00	\$815.00	0.00%
\$1,000,001 - \$7,000,000	per application	Statutory	\$1,153.00	\$1,153.00	0.00%
\$7,000,001 - \$10,000,000	per application	Statutory	\$4,837.00	\$4,837.00	0.00%
\$10,000,001 - \$50,000,000	per application	Statutory	\$8,064.00	\$8,064.00	0.00%
\$50,000,001 +	per application	Statutory	\$16,130.00	\$16,130.00	0.00%
Subdivide existing building	per application	Statutory	\$386.00	\$386.00	0.00%
Subdivide land into two lots	per application	Statutory	\$386.00	\$386.00	0.00%
Realignment or consolidation	per application	Statutory	\$386.00	\$386.00	0.00%
Subdivide land into three or more Lots	per application	Statutory	\$781.00	\$781.00	0.00%
Remove restriction over land if the land has been used or developed for more than two years	per application	Statutory	\$249.00	\$249.00	0.00%
To create, vary or remove a restriction or to create or remove a right of way	per application	Statutory	\$541.00	\$541.00	0.00%
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	\$404.00	0.00%

Description	Unit	Statutory / Discretionary	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
Fees for applications to amend planning permits under section 72 of the Planning and Environment Act 1987 (Regulation 10)					
Change Statement of what Permit allows	per application	Statutory	\$502.00	\$502.00	0.00%
Change any or all conditions which apply to the permit	per application	Statutory	\$502.00	\$502.00	0.00%
In any other way not provided for in the regulations	per application	Statutory	\$502.00	\$502.00	0.00%
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	\$239.00	0.00%
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	\$490.00	0.00%
To amend a permit to develop land (other than for a single dwelling or to subdivide) if the additional development to be permitted is:					
\$0 - \$10,000	per application	Statutory	\$102.00	\$102.00	0.00%
\$10,001 - \$250,000	per application	Statutory	\$604.00	\$604.00	0.00%
\$250,001 - \$500,000	per application	Statutory	\$707.00	\$707.00	0.00%
\$500,001 +	per application	Statutory	\$815.00	\$815.00	0.00%
Subdivide an existing building	per application	Statutory	\$386.00	\$386.00	0.00%
Subdivide land into two lots	per application	Statutory	\$386.00	\$386.00	0.00%
Realignment or consolidation	per application	Statutory	\$386.00	\$386.00	0.00%
Other Statutory Planning Fees					
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	\$102.00	0.00%
Application for certificate of compliance (S97 of the Act) - Reg 13	per application	Statutory	\$147.00	\$147.00	0.00%
Application for planning certificate (S198 of the Act) - Reg 14	per application	Statutory	\$18.20	\$18.20	0.00%
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	\$102.00	0.00%
Combined Permit Applications - Regulations 8 and 11					
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.	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	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
Combined Permit Application and Planning Scheme Amendment - Regulation 12					
<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.	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.	
Subdivision (Fees) Interim Regulations 2014					
Other Subdivision Fees					
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	
Fees for applications - Regulation 6					
Application to certify a Plan of Subdivision under Subdivision Act 1988	per application	Statutory	\$100.00	\$100.00	0.00%
Additional cost per lot created under application to certify a Plan of Subdivision	additional cost per lot per subdivision	Statutory	\$20.00	\$20.00	0.00%
Processing application to certify a plan other than a Plan of Subdivision under Subdivision Act 1988	per application	Statutory	\$100.00	\$100.00	0.00%

Description	Unit	Statutory / Discretionary	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
Discretionary Planning Fees					
Historical planning permit search (3-7 days)	per application plus copy costs	Discretionary	\$110.00	\$114.00	3.64%
Historical planning permit URGENT search (1-2 days)	per application plus copy costs	Discretionary		\$339.00	
Extension of Time Request - First request	Per application	Discretionary	\$119.00	\$123.00	3.36%
Extension of Time Request - Second request	Per application	Discretionary	\$196.00	\$202.00	3.06%
Extension of Time Request - Any subsequent request	Per application	Discretionary	\$262.00	\$271.00	3.44%
Secondary consent application	Per application	Discretionary	\$119.00	\$123.00	3.36%
Written information requests	per request	Discretionary	\$59.00	\$61.00	3.39%
Notification signage	per sign	Discretionary	\$47.00	\$50.00	6.38%
Notification costs	base charge	Discretionary		\$40.00	
Notification costs for over 10 letters	per letter >10	Discretionary		\$4.00	
Urgent Planning Certificate - request to be process next business day	per application	Discretionary	\$33.00	\$99.00	200.00%
Section 173 Agreement checking and approval	per application	Discretionary		\$350.00	
Section 173 Agreement review by Solicitor (if required at Councils discretion)	per application	Discretionary		at cost	
WASTE MANAGEMENT FEES					
TREATMENT					
Landfill - General Industrial Category					
Price per Tonnage	per tonne	Discretionary	\$168.34	\$173.70	3.18%
Large volume rate	per tonne	Discretionary	\$160.56	\$165.71	3.21%
Bricks and Concrete	per tonne	Discretionary	\$10.00	\$10.35	3.50%
Cover Material (Clean)	per tonne	Discretionary	\$53.04	\$54.63	3.00%
Landfill - General Municipal Category					
Price per Tonnage	per tonne	Discretionary	\$145.63	\$150.43	3.30%
Large volume rate	per tonne	Discretionary	\$137.85	\$142.43	3.32%
Landfill - Green Waste and Kitchen Organics					
Price per Tonnage	per tonne	Discretionary	\$129.69	\$82.54	-36.36%
Large volume rate	per tonne	Discretionary	\$121.91	\$82.54	-32.29%
Contaminated Green Waste	per tonne	Discretionary	\$145.63	\$150.43	3.30%
Transfer Stations - General Industrial Category					
Price per Tonnage	per tonne	Discretionary	\$179.38	\$209.51	16.80%
Bag	per unit	Discretionary		\$5.10	
Car boot/wheelie bin	per unit	Discretionary	\$14.00	\$7.90	-43.57%
Level Trailer/Ute	per trailer	Discretionary	\$23.80	\$30.40	27.73%
Heaped Trailer/Ute	per trailer/Ute	Discretionary	\$46.70	\$47.20	1.07%
Level Tandem Trailer	per trailer	Discretionary	\$38.80	\$50.30	29.64%
Heaped Tandem Trailer	per trailer	Discretionary	\$77.60	\$81.80	5.41%
Uncompacted	per cubic meter	Discretionary	\$58.93	\$41.54	-29.51%
Compacted	per cubic meter	Discretionary	\$107.91	\$62.85	-41.76%

Description	Unit	Statutory / Discretionary	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
Transfer Stations - General Municipal Category					
Price per Tonnage	per tonne	Discretionary	\$156.67	\$186.23	18.87%
Bag	per unit	Discretionary		\$4.50	
Car boot/wheelie bin	per unit	Discretionary	\$12.90	\$7.00	-45.74%
Level Trailer/Ute	per trailer	Discretionary	\$20.80	\$28.00	34.62%
Heaped Trailer/Ute	per trailer/Ute	Discretionary	\$40.80	\$42.00	2.94%
Level Tandem Trailer	per trailer	Discretionary	\$33.90	\$44.70	31.86%
Heaped Tandem Trailer	per trailer	Discretionary	\$67.80	\$72.70	7.23%
Uncompacted	per cubic meter	Discretionary	\$51.34	\$27.93	-45.60%
Compacted	per cubic meter	Discretionary	\$94.25	\$55.87	-40.72%
Transfer Stations - Green Waste and Kitchen Organics					
Price per Tonnage	per tonne	Discretionary	\$140.07	\$103.17	-26.34%
Bag	per unit	Discretionary		\$3.40	
Car boot/wheelie bin	per unit	Discretionary	\$12.10	\$5.20	-57.02%
Level Trailer/Ute	per trailer	Discretionary	\$18.70	\$20.70	10.70%
Heaped Trailer/Ute	per trailer/Ute	Discretionary	\$36.50	\$31.00	-15.07%
Level Tandem Trailer	per trailer	Discretionary	\$30.30	\$33.10	9.24%
Heaped Tandem Trailer	per trailer	Discretionary	\$60.60	\$53.50	-11.72%
Uncompacted	per cubic meter	Discretionary	\$45.70	\$20.70	-54.70%
Compacted	per cubic meter	Discretionary	\$84.30	\$41.30	-51.01%
Landfill and Transfer Stations- Recycling					
Price per Tonnage	per tonne	Discretionary	\$46.15	\$47.77	3.51%
Bag	per unit	Discretionary			
Car boot/wheelie bin	per unit	Discretionary	\$2.30		
Level Trailer/Ute	per trailer	Discretionary	\$6.00		
Heaped Trailer/Ute	per trailer/Ute	Discretionary	\$12.00		
Level Tandem Trailer	per trailer	Discretionary	\$10.00		
Heaped Tandem Trailer	per trailer	Discretionary	\$20.00		
Uncompacted	per cubic meter	Discretionary	\$15.43	\$7.20	-53.34%
Compacted	per cubic meter	Discretionary	\$27.76		

Description	Unit	Statutory / Discretionary	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
Dead Animal Composting					
Dogs /Cats/Sheep			\$8.20	\$8.50	3.66%
Yearling			\$19.80	\$20.50	3.54%
Heifer/Alpaca			\$33.60	\$34.80	3.57%
Cow/bulls and horses			\$75.00	\$77.50	3.33%
Steel and Co-mingled Recycling Municipal Category					
Steel			\$0.00	\$0.00	
Co-mingled Recycling			\$0.00	\$0.00	
Silage Wrap (Plasback bags)					
Price per bag (clean)			\$2.00	\$2.00	0.00%
Price per bag (contaminated)			\$3.00	\$3.00	0.00%
Additional Resource Recovery Programs					
May include but not limited to Batteries and Tyres					
Mattresses					
Single Mattress	per unit		\$21.00	\$21.70	3.33%
Double Mattress	per unit		\$31.50	\$32.60	3.49%
Waste Oil Municipal Category					
Used motor oil			\$0.00	\$0.00	
E-Waste Recycling					
Small Items	per unit		\$0.00	\$0.00	
Medium Items	per unit		\$0.00	\$0.00	
Large	per unit		\$0.00	\$0.00	
Garbage Charge			\$280.00	\$287.00	2.50%

Description	Unit	Statutory / Discretionary	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
RECREATION AND FACILITIES					
HIRE OF COUNCIL BUILDINGS AND FACILITIES					
FACILITY FEES					
Airfields					
Cobden - Airfield					
Commercial Operators - unlimited use	per year		\$220.00	\$250.00	13.64%
COMMUNITY HALL					
Managed by Council - Killara Centre Camperdown Community Centre - Killara Centre					
Commercial Hire (private functions, corporate or profit making entities)	per day		\$445.00	\$465.00	4.49%
Commercial Hire (private functions, corporate or profit making entities)	per hour		\$88.00	\$92.50	5.11%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	per day		\$236.00	\$245.00	3.81%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	per hour		\$48.00	\$50.00	4.17%
Regular Users	See Property Officer to organise an agreement				
Managed by Council - Killara Centre Camperdown Community Centre - McCabe Room/Playhouse					
Commercial Hire (private functions, corporate or profit making entities)	per day		\$295.00	\$320.00	8.47%
Commercial Hire (private functions, corporate or profit making entities)	per hour		\$59.00	\$62.50	5.93%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	per day		\$150.00	\$160.00	6.67%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	per hour		\$30.00	\$32.50	8.33%
Regular Users	See Property Officer to organise an agreement				
Public Halls Managed by Committee for Council (Cobden, Terang, Timboon, Simpson, Berrybank, Ecklin)	Set by Committee	Discretionary			
SPORTS STADIUMS					
Timboon Sporting Centre	Set by Committee	Discretionary			
Cobden Recreation Centre	Set by Committee	Discretionary			
Camperdown Community Sports Stadium					
All Sports - Senior Fee	per person per session	Discretionary	\$6.20	\$6.20	0.00%
All Sports - Junior Fee	per person per session	Discretionary	\$4.10	\$4.20	2.44%

Description	Unit	Statutory / Discretionary	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
THEATRE					
Managed by Council - Fees Camperdown Community Centre - Theatre Royal					
Commercial Hire (private functions, corporate or profit making entities) - includes use of kitchen, tables and table cloths	full day		\$686.00	\$686.00	0.00%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	full day		\$375.00	\$375.00	0.00%
Commercial Hire (private functions, corporate or profit making entities) - includes use of kitchen, tables and table cloths	per hour		New fee	\$125.00	
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	per hour		New fee	\$65.00	
Set Up Theatre (optional)	per booking		\$81.00	\$81.00	0.00%
Managed by Council - Fees Camperdown Community Centre - Old Sports Stadium					
General Hire	per hour		\$40.00	\$42.00	5.00%
General Hire	full day		\$185.00	\$195.00	5.41%
Regular Users					
Managed by Council - Theatre Royal movie ticket prices					
Adult	per person		\$5.00	\$5.00	0.00%
Child (under 15 years of age)	per person		\$5.00	\$5.00	0.00%
TOURISM					
Heritage - Clock Tower					
Adult	per person	Discretionary	\$2.50	\$2.50	0.00%
Concession and Students	per person	Discretionary	\$1.50	\$1.50	0.00%
Child	per person	Discretionary	\$1.00	\$1.00	0.00%
FACILITIES ADMINISTRATION					
Utilities administration fee	per invoice	Discretionary		\$5.00	
CARAVAN PARK					
All Park Fees set by Lease		Discretionary			
SWIMMING POOLS					
Swimming Pools Managed by Contractor for Council - All Pools Swimming Pools Day Admission					
School Swim (Non Members)	per person	Discretionary	\$2.20	\$2.20	0.00%
Day Hire	per day	Discretionary	\$184.00	\$190.00	3.26%
Child	per child	Discretionary	\$3.50	\$3.50	0.00%
Adult	per person	Discretionary	\$4.00	\$4.20	5.00%
Family (defined 2 adults and 2 children < 16)	per family (defined)	Discretionary	\$12.50	\$13.00	4.00%

Description	Unit	Statutory / Discretionary	2015-2016 Fees	2016-2017 Fees	Change from 2015-2016
Recreation Equipment Hire Small Marquee / BBQ					
Council Organised Events	Per unit per day	Discretionary	\$0.00	\$0.00	
Commercial Hirers	per day	Discretionary	\$100.00	\$100.00	0.00%
Not for Profit Community Groups	per day	Discretionary	\$0.00	\$0.00	
Recreation Equipment Hire large Marquee					
Council Organised Events	Per unit per day	Discretionary	\$0.00	\$0.00	
Commercial Hirers	per day	Discretionary	\$200.00	\$200.00	0.00%
Not for Profit Community Groups	per day	Discretionary	\$200.00	\$200.00	0.00%
Swimming Pools Managed by Contractor for Council - All Pools Swimming Pools Season's Tickets					
Child	per person per season	Discretionary	\$68.00	\$70.00	2.94%
Adult	per person per season	Discretionary	\$78.00	\$80.00	2.56%
Family (defined 2 adults and children < 16)	per family (defined)	Discretionary	\$150.00	\$155.00	3.33%
RECREATION PROGRAMS					
Activity Program - Primary School Holiday Program					
Trips Base fee	per child		\$26.00	\$26.00	0.00%
Centre based activities	per child				
Activity entry fee	per child				
Activity Program - Teenage School Holiday Program					
Trips Base fee	per child		\$38.00	\$38.00	0.00%
Activity entry fee	per child				
Ed Gym					
1 child	per session	Discretionary	\$5.00	\$5.20	4.00%
2 children	per session	Discretionary	\$9.00	\$9.50	5.56%
3 children	per session	Discretionary	\$12.50	\$13.00	4.00%
Term Pass	per term	Discretionary			
ROAD / VEHICLE PERMITS					
Permits					
Road opening permit application	per application	Discretionary	\$98.00	\$105.00	7.14%
Urban vehicle crossing permit application	per application	Discretionary	\$98.00	\$105.00	7.14%
Rural vehicle crossing permit application	per application	Discretionary	\$98.00	\$105.00	7.14%

Appendix B

Five year capital works program For the year ended 30 June 2021

Project	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Artworks					
Public Art - Town 5	\$ 10,000				
Total Artworks	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Bridges					
Bones Access Road Bridge (B084) Bridge Replacement		\$ 550,000			
Castle Carey Road Bridge (B025) Realignment Stage 1	\$ 1,500,000				
Castle Carey Road Bridge (B025) Realignment Stage 2		\$ 1,600,000			
Castle Carey Road Bridge (B025) Realignment Stage 3			\$ 2,000,000		
Daleys Rd, Ecklin South Bridge Deck Replacement	\$ 80,000				
Thorntons Rd, Tesbury Bridge Deck Replacement	\$ 150,000				
Various Bridge Rehabilitations				\$ 200,000	\$ 400,000
Total Bridges	\$ 1,730,000	\$ 2,150,000	\$ 2,000,000	\$ 200,000	\$ 400,000
Buildings					
Botanic Gardens - New Toilet Facility				\$ 150,000	
Camperdown - HWS and air conditioners					\$ 7,800
Camperdown 3yo - replace carpet					\$ 4,800
Camperdown Civic Centre Heating and Cooling	\$ 50,000				
Camperdown Clocktower - Earthing Issue	\$ 20,000				
Camperdown Clocktower - Heritage Works		\$ 115,000	\$ 26,000	\$ 3,500	\$ 17,500
Camperdown Clocktower Face Renewal	\$ 55,000				
Camperdown Court House - Complete External Masonry	\$ 23,000				
Camperdown Courthouse - Heritage Works		\$ 22,880		\$ 32,250	\$ 32,250
Camperdown Depot - Seal Yard					\$ 100,000
Camperdown Heritage Museum - Repairs to ceiling	\$ 10,000				
Camperdown Historical Museum - Heritage works		\$ 22,000	\$ 43,600	\$ 22,800	\$ 11,500
Camperdown Killara Centre/Senior Citizens/ McCabe - Replace floorcoverings		\$ 30,000			
Camperdown Library - Paint	\$ 7,500				
Camperdown Theatre - Heritage Works		\$ 13,900	\$ 25,600	\$ 18,000	\$ 4,500
Camperdown Theatre - repair / replace window glass in Old Stadium		\$ 15,000			
Camperdown Theatre Royal - Replace floor		\$ 90,000			
Camperdown Theatre Royal Redevelopment				\$ 400,000	
Camperdown Theatre Royal Redevelopment - Planning and design		\$ 40,000			

Project	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Civic Centre Fitout - stage 4	\$ 5,000				
Civic Centre Manifold St Building - Heritage Works			\$ 33,500		\$ 16,000
Civic Centre Manifold St Building- Heritage Works		\$ 21,600			
Cobden Senior Citizens Centre - Replacement Mechanical Air Conditioning Vents			\$ 12,800		
Disability Access to Public Buildings	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Ecklin Hall - kitchen cabinetry renewal		\$ 12,000			
Energy and Water Savings		\$ 100,000	\$ 100,000	\$ 100,000	
Facilities - External Cladding			\$ 20,000	\$ 173,000	
Facilities - Roof Renewal			\$ 4,500	\$ 5,260	\$ 11,000
Facilities - Sub Structure				\$ 20,000	\$ 18,000
Facilities - Super Structure			\$ 65,000	\$ 7,000	\$ 140,000
Manifold Street Building - Heritage Works (Re-Pointing)	\$ 17,500				
McNicol Street - Replace Carpet					\$ 60,000
Public Toilet Renewal		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Public Toilet Renewal	\$ 20,000				
Saleyard Rubber Flooring					\$ 200,000
Saleyards - Additional Lighting for Entry Ramps	\$ 5,500				
Saleyards - seperating of two large pens into four smaller ones	\$ 5,000				
Simpson Public Hall - Refit Kitchen				\$ 20,000	
Skipton Hall - Internal Repaint		\$ 14,000			
Solar Power and Sustainability Investment on Council Buildings	\$ 30,000				
Swimming Pool Renewal	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Terang Civic Hall - replace carpets					\$ 16,000
Timboon Hall - Concertina Door Replacement	\$ 10,000				
Timboon Sporting Centre - Paint Gymnasium	\$ 7,500				
Timboon Sporting Centre - Squash Court Wall Repairs	\$ 30,000				
Timboon Stadium - Replace Gym Carpet				\$ 23,000	
Waste Treatment Review, Design and Implementation	\$ 200,000				
Total Buildings	\$ 546,000	\$ 566,380	\$ 401,000	\$ 1,044,810	\$ 709,350
Drainage					
Cobden Lake Downstream Improvements		\$ 200,000			
Drainage Improvements - Various Local Roads	\$ 600,000				
Drainage renewals			\$ 60,000	\$ 60,000	\$ 60,000
Skipton Automated Flood Warning		\$ 52,000			
Total Drainage	\$ 600,000	\$ 252,000	\$ 60,000	\$ 60,000	\$ 60,000

Project	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Footpaths					
(SCS) Prince St, Estcourt St to Strong St, Terang, north side		\$ 33,000			
(SCS) Main St, Ligar St to Robertson St, Derrinallum South side			\$ 74,000		
(SCS) High St, Brown St to golf club, Lismore, north side				\$ 60,000	
(SCS) High St, Lismore Footpath Extension to Cunningham St South Side			\$ 20,000		
(SCS) Hodson St, Chatsworth Rd to School Path, Derrinallum, west side			\$ 30,000		
(SCS) Johnson St, Montgomery St to Smythe St, Skipton, west side					\$ 35,000
(SCS) Jones St, Church St to Cole St, Camperdown, south side			\$ 17,000		
(SCS) McKinnons Bridge Road, school to rec reserve, Noorat, north side					\$ 102,000
(SCS) Mitchell St, Dover St to Adams St, Cobden north side				\$ 72,000	
(SCS) Morris St, Lord St to Tregea St, Port Campbell west side	\$ 15,000				
(SCS) Robertson St, Main St to Fyans St, Derrinallum, west side				\$ 17,000	
(SCS) Spring St, Harrison St to Church St, Camperdown south side					\$ 37,000
(SCS) Tarrant St, Adams St to Victoria St, Cobden north side	\$ 33,000				
(SCS) The Parade, Strong St to Dow St, Terang south side		\$ 41,000			
(SCS) William St, extension to school, Lismore, south side		\$ 33,000			
(SCS)Dover St, Silvester St to Mitchell St, Cobden east side		\$ 57,000			
Barrett St, south-east of Church St, Timboon, asphalt path renewal	\$ 34,000				
Cressy St Median Crossings, Camperdown (2 no.)			\$ 9,000		
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		
Main St, extension to hall, Derrinallum, north side			\$ 17,000		
Thompson St Median Crossing at Baynes St, Terang			\$ 5,000		
Wark St, Baxter St to Hospital St, Timboon sth side outside Kinder	\$ 25,000				
Total Footpaths	\$ 127,000	\$ 218,000	\$ 231,000	\$ 203,000	\$ 228,000
Furniture and equipment					
Compactus for document storage			\$ 15,000		
Total Furniture and equipment	\$ -	\$ -	\$ 15,000	\$ -	\$ -
Heavy Fleet and Minor Plant					
Heavy Fleet and Minor Plant					\$ 35,000
Heavy Plant	\$ 2,121,000	\$ 1,870,500	\$ 1,549,900	\$ 1,287,000	\$ 2,046,000
Implement Fleet GPS policy	\$ 10,000				
Minor Plant and Equipment Purchases	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	
Total Heavy Fleet and Minor Plant	\$ 2,161,000	\$ 1,900,500	\$ 1,584,900	\$ 1,322,000	\$ 2,081,000

Project	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
I.T. Hardware/Software					
ArcServe Replication software	\$ 10,000				
Corporate Information System		\$ 125,000	\$ 100,000	\$ 100,000	\$ 100,000
Data Storage Renewal program	\$ 25,000			\$ 40,000	
Migration to Cloud based delivery of TechnologyOne					\$ 75,000
Mobility Solution - Asset defect inspections	\$ 40,000				
Network Infrastructure Renewal program	\$ 10,000		\$ 10,000		
Projector upgrades	\$ 2,500				
Relocate Disaster Recovery Environment to Killara Complex	\$ 15,000				
Server Infrastructure renewal	\$ 15,000				
Server Infrastructure Renewal program			\$ 30,000	\$ 25,000	
Streamlined batch scanning for digitisation plan		\$ 18,000			
TechnologyOne - Asset Management Implementation		\$ 120,000			
Total I.T. Hardware/Software	\$ 117,500	\$ 263,000	\$ 140,000	\$ 165,000	\$ 175,000
Kerb and channel					
(SCS) Adeney St Lawrence to Campbell, Camperdown				\$ 97,300	
(SCS) Barkly St. Camperdown Leura St to Curdie St.		\$ 120,000			
(SCS) Curdie Street Camperdown Scott to Campbell St. East side			\$ 40,000		
(SCS) Dunn Street Derrinallum Chadsworth St. to Logan St. Both sides			\$ 40,000		
(SCS) Dunn Street Derrinallum Logan St. to Lloyd St. Both sides					\$ 49,000
(SCS) Egan Street, Timboon McLeod St to 520m North .					\$ 43,000
(SCS) Ewing St McKinnon St to Strong St, Terang			\$ 36,000		
(SCS) Ower Street, Camperdown Pike to Cressy St.					\$ 52,000
(SCS) Shadforth St Terang Grey to Swanston St		\$ 72,000			
(SCS) Tobin St Terang, High to Seymour St				\$ 46,000	
(SCS) William St Lismore Heroit to Ferrers St		\$ 36,000			
Cobham St, Thompson St to Murnane St, Terang South Side	\$ 36,000				
Fyans St, Robertson St to Walker St, Derrinallum, North Side	\$ 23,000				
Kerb and channel renewals		\$ 172,000	\$ 172,000	\$ 172,000	\$ 172,000
McNicol St, Manifold St to Scott St, Camperdown Both Sides	\$ 36,000				
School St, Montgomery St to Osbourne St, Skipton, Both Sides	\$ 55,000				
West St, High St to Gray St, Lismore East Side	\$ 22,000				
Total Kerb and channel	\$ 172,000	\$ 400,000	\$ 288,000	\$ 315,300	\$ 316,000

Project	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Light Fleet					
Light Fleet		\$ 765,000		\$ 765,000	\$ 765,000
Light Fleet			\$ 765,000		
Light Fleet Replacement Program	\$ 765,000				
Total Light Fleet	\$ 765,000	\$ 765,000	\$ 765,000	\$ 765,000	\$ 765,000
Parks and gardens					
Hampden Tennis - Court Resurfacing	\$ 115,000				
Parks and Gardens - projects to be identified			\$ 100,000	\$ 100,000	\$ 100,000
Twelve Apostles Trail - Stage 1 Timboon to Port Campbell		\$ 6,000,000			
Upgrade to electronic wiring for Elms Automatic Watering System Stage 2	\$ 30,000				
Total Parks and gardens	\$ 145,000	\$ 6,000,000	\$ 100,000	\$ 100,000	\$ 100,000
Playgrounds and Skateparks					
Playground Renewal		\$ 20,000			
Playground Renewal					\$ 20,000
Playground Renewal - Noorat			\$ 20,000		
Playground Renewal - Port Campbell		\$ 135,000			
Playground Renewal - Princetown and Derrinallum	\$ 20,000				
Playground Renewal - Skipton Jubilee Park				\$ 20,000	
Total Playgrounds and Skateparks	\$ 20,000	\$ 155,000	\$ 20,000	\$ 20,000	\$ 20,000
Roads					
(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) Final Seal			\$ 14,500		
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 (4.68km to 5.89km) Final Seal	\$ 22,000				
Baynes Street, Lyons Street to Pitt Street, Terang - Final Seal		\$ 23,000			
Baynes Street, Lyons Street to Pitt Street, Terang - Rehab and New Kerb	\$ 410,000				
Bicycle Strategy Implementation		\$ 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) Final Seal			\$ 20,000		
Boorook Road (2.15km to 2.87km) Rehab		\$ 157,000			
Castle Carey Rd (5.09km to 6.04km) Final seal			\$ 35,000		

Project	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Castle Carey Rd (5.09km to 6.04km) Rehab		\$ 234,000			
Centre Rd (5.1km to 5.86km) Final Seal			\$ 21,000		
Centre Rd (5.1km to 5.86km) Rehab		\$ 163,000			
Chatsworth Rd (0.5 to 0.9km,1.41 to 2.04km,2.49 to 3.0km,3.47 to 3.99km) Rehab				\$ 511,000	
Chatsworth Rd (6.88km to 7.39km) Final Seal				\$ 9,500	
Chatsworth Rd (6.88km to 7.39km) Rehab			\$ 72,000		
Chatsworth Road (0.5 to 0.9km,1.41 to 2.04km,2.49 to 3.0km,3.47 to 3.99km)Final Seal					\$ 58,000
Chatsworth Road (3.99km to 4.24km) Final Seal					\$ 7,000
Chatsworth Road (3.99km to 4.24km) Rehab				\$ 55,000	
Cooriemungle Rd (11.45km to 11.91km) Final Seal				\$ 17,000	
Cooriemungle Rd (11.45km to 11.91km) Rehab			\$ 107,000		
Crambs Road (Ch. 1.68km to 2.52km) Final Seal	\$ 15,500				
Crawfords Road (4.43km to 5.44km & 7.14km to 7.67km) Final Seal		\$ 28,000			
Crawfords Road (4.43km to 5.44km & 7.14km to 7.67km) Rehab	\$ 216,000				
Curdies River Rd. (South of Curdies River)			\$ 90,000		
Digneys Bridge Road (0km to 0.95km) Final Seal				\$ 23,500	
Digneys Bridge Road (0km to 0.95km) Rehab			\$ 183,000		
East Hill Road (10.74km to 11.65km) Final Seal		\$ 16,500			
East Hill Road (10.74km to 11.65km) Rehab	\$ 128,000				
Fords Track (3.02km to 3.59km & 4.26km to 5.02km) Final Seals	\$ 33,000				
Fosters Road Access (0km to 0.4km) Final Seal					\$ 7,500
Fosters Road Access (0km to 0.4km) Rehab				\$ 56,000	
Goonans Road (0km to 0.85km) Final seal				\$ 16,000	
Goonans Road (0km to 0.85km) Rehab			\$ 119,000		
Gravel Resheet	\$ 2,140,000	\$ 2,640,000	\$ 2,140,000	\$ 2,140,000	\$ 2,140,000
Jancourt Road (0.0km to 1.0km) Final Seal			\$ 28,000		
Jancourt Road (0.0km to 1.0km) Rehab		\$ 217,000			
Kerrs Road (0.69km to 1.08km) Final Seal				\$ 7,100	
Kerrs Road (0.69km to 1.08km) Rehab			\$ 55,000		
Kilnoorat Road (Ch. 0.97km to 1.76km) Rehab			\$ 111,000		
Kilnoorat Road (0km to 0.97km) Final Seal	\$ 17,500				
Kilnoorat Road (Ch.0.97km to 1.76km) Final Seal				\$ 14,500	
Koallah Road (Heytesbury) (1.84km to 2.68km)				\$ 115,000	
Koallah Road (Heytesbury) (1.84km to 2.68km) Final Seal					\$ 15,000
Latrobe Road (0km to 0.73km) Final Seal				\$ 13,500	
Latrobe Road (0km to 0.73km) Rehab			\$ 103,000		
Lower Darlington East Road (7.77km to 8.03km) Final Seal				\$ 5,000	
Lower Darlington East Road (7.77km to 8.03km) Rehab			\$ 37,000		
Melrose Rd (10.14km to 10.89km) Final Seal				\$ 21,000	

Project	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Melrose Road (10.14km to 10.89km) Rehab			\$ 163,000		
Milangil Estate Road (1.64km to 2.56km) Final Seal					\$ 17,000
Milangil Estate Road (1.64km to 2.56km) Rehab				\$ 129,000	
Mount Bute Road (0km to 2.02km) Final Seal	\$ 36,500				
Mount Bute Road (3.8km to 5.7km) Final Seal		\$ 35,000			
Mount Bute Road (3.8km to 5.7km) Rehab	\$ 266,000				
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
Pomberneit Foxhow Road (3.24km to 3.73km) Final Seal					\$ 28,000
Pomberneit Foxhow Road (3.24km to 3.73km) Rehab				\$ 107,000	
Reseal Program	\$ 1,765,000	\$ 1,751,500	\$ 1,881,000	\$ 1,885,900	\$ 1,890,500
Roycrofts Road (3.85km to 5.30km) Widen & Rehab					\$ 405,000
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
Spring Dam Road (1.49km to 2.5km) Rehab			\$ 142,000		
Spring Dam Road (Ch. 1.49km to 2.5km) Final Seal				\$ 18,500	
Street light improvements	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Terang Framlingham Road (3.14km to 5.84km) Final Seal	\$ 100,000				
Timboon Curdievale Road (12.0km to 14.22km) Final Seal		\$ 66,000			
Timboon Curdievale Road (12.0km to 14.22km) Widen & Rehab	\$ 576,000				
Timboon Curdievale Road (14.65km to 15.4km) Final Seal	\$ 22,500				
Timboon Curdievale Road (9.5km to 10.24km) Final Seal				\$ 22,000	
Timboon Curdievale Road (9.5km to 10.24km) Rehab			\$ 196,000		
Timboon Terang Rd (9.18km to 9.93km) Final Seal		\$ 25,000			
Timboon Terang Rd (9.18km to 9.93km) Rehab	\$ 192,000				
Timboon-Curdievale Road (10.24km to 12.0km) Widen & Rehab					\$ 485,000
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) Final Seal		\$ 13,000			
Valley View Road (1.89km to 2.58km) Rehab	\$ 97,000				
Valley View Road (3.33km to 4.28km & 4.76km to 5.38km)				\$ 220,000	
Valley View Road (3.33km to 4.28km & 4.76km to 5.38km) Final Seal					\$ 29,000
Vite Vite Rd (1.00km to 2.01km) Rehab		\$ 234,000			
Vite Vite Road (1.00km to 2.01km) Final Seal			\$ 30,000		
Vite Vite Skipton Rd (7.0km to 8.700km) Widen & rehab					\$ 470,000

Project	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Walshs Road (2.46km to 2.99km) Final Seal				\$ 9,500	
Walshs Road (2.46km to 2.99km) Rehab			\$ 80,000		
Werneth Rd (0.71km to 1.29km) Final Seal		\$ 11,000			
Werneth Rd (0.71km to 1.29km) Rehab	\$ 82,000				
Williams Road (12.04km to 12.43km) Final Seal			\$ 12,000		
Williams Road (12.04km to 12.43km) Rehab		\$ 91,000			
Williams Road (16.75km to 17.57km) Final Seal					\$ 25,000
Williams Road (16.75km to 17.57km) Rehab				\$ 380,000	
Wiridjil Road (0km to 2.82km) Final Seal	\$ 51,000				
Total Roads	\$ 6,678,000	\$ 6,969,000	\$ 6,021,350	\$ 6,021,000	\$ 5,822,000
Streetscapes					
Camperdown Stage 2A	\$ 10,000				
Camperdown Stage 2B - Town Square			\$ 340,000		
Cobden - Construction					\$ 300,000
Cobden - Design				\$ 50,000	
Derrinallum - Construction				\$ 200,000	
Derrinallum - Design			\$ 50,000		
Port Campbell - Construction		\$ 1,000,000	\$ 2,000,000	\$ 1,000,000	
Port Campbell - Design	\$ 350,000				
Terang Stage 3 - Construction	\$ 300,000				
Total Streetscapes	\$ 660,000	\$ 1,000,000	\$ 2,390,000	\$ 1,250,000	\$ 300,000
Waste					
Composting Improvements Naroghid Landfill			\$ 300,000	\$ 300,000	
Corangamite Landfill - Litter Fence		\$ 9,000			
Corangamite Landfill - Litter Fences			\$ 9,000	\$ 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	
Landfill Security Fencing				\$ 40,000	
Naroghid Landfill Retaining Wall Restoration Transfer Station Improvements	\$ 100,000				
Simpson Tip Site - Reinstatement				\$ 50,000	
Stage 3 Waste Management Innovation Options Implementation					\$ 1,000,000
Transfer Station Improvements and capital renewal		\$ 100,000	\$ 100,000		
Total Waste	\$ 100,000	\$ 174,000	\$ 409,000	\$ 549,000	\$ 1,000,000
Grand Total	\$ 13,831,500	\$ 20,812,880	\$ 14,425,250	\$ 12,015,110	\$ 11,976,350

Appendix C

Capital works program

For the year ending 30 June 2017

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Trade In \$'000	Council cash \$'000	Borrowings \$'000
Property										
Land improvements	0	0	0	0	0	0	0	0	0	0
Total land	0	0	0	0	0	0	0	0	0	0
Buildings	546	30	281	236	0	0	5	0	541	0
Total buildings	546	30	281	236	0	0	5	0	541	0
Total property	546	30	281	236	0	0	5	0	541	0
Plant and equipment										
Plant, machinery and equipment	2,926	10	2,916	0	0	0	0	874	2,052	0
Computers and telecommunications	118	55	53	10	0	0	0	0	118	0
Total plant and equipment	3,044	65	2,969	10	0	0	0	874	2,169	0
Infrastructure										
Kerb & Channel	172	0	172	0	0	172	0	0	0	0
Roads	6,596	10	6,581	5	0	2,778	0	0	3,818	0
Bridges	1,730	0	230	1,500	0	1,230	0	0	500	0
Footpaths	127	93	34	0	0	0	14	0	113	0
Drainage	600	0	600	0	0	500	0	0	100	0
Parks & Gardens	145	0	145	0	0	50	45	0	50	0
Waste Management	100	0	100	0	0	0	0	0	100	0
Streetscapes	660	350	310	0	0	0	0	0	660	0
Artwork	10	10	0	0	0	0	0	0	10	0
Playgrounds	20	0	20	0	0	0	0	0	20	0
Total infrastructure	10,160	463	8,192	1,505	0	4,730	59	0	5,371	0
Total capital works expenditure	13,750	558	11,441	1,751	0	4,730	64	874	8,081	0

Capital works program

For the year ending 30 June 2018

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Trade In	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land improvements	0	0	0	0	0	0	0	0	0	0
Total land	0	0	0	0	0	0	0	0	0	0
Buildings	566	0	446	120	0	0	0	0	566	0
Total buildings	566	0	446	120	0	0	0	0	566	0
Total property	566	0	446	120	0	0	0	0	566	0
Plant and equipment										
Plant, machinery and equipment	2,666	0	2666	0	0	0	0	723	1943	0
Computers and telecommunications	263	138	0	125	0	0	0	0	263	0
Total plant and equipment	2,929	138	2666	125	0	0	0	723	2206	0
Infrastructure										
Kerb & Channel	400	228	172	0	0	0	148	0	252	0
Roads	7,040	40	6745	255	0	2650	163	0	4228	0
Bridges	2,150	0	550	1600	0	1650	0	0	500	0
Footpaths	218	184	34	0	0	0	49	0	169	0
Drainage	252	52	0	200	0	40	0	0	212	0
Parks & Gardens	6,000	6000	0	0	0	5400	100	0	500	0
Waste Management	174	9	135	30	0	0	0	0	174	0
Streetscapes	1,000	0	1000	0	0	500	0	0	500	0
Artwork	0	0	0	0	0	0	0	0	0	0
Playgrounds	155	0	155	0	0	70	15	0	70	0
Total infrastructure	17,389	6513	8791	2085	0	10310	475	0	6604	0
Total capital works expenditure	20,884	6651	11903	2330	0	10310	475	723	9376	0

Capital works program

For the year ending 30 June 2019

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Trade In	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land improvements	0	0	0	0	0	0	0	0	0	0
Total land	0	0	0	0	0	0	0	0	0	0
Buildings	401	0	281	120	0	0	0	0	401	0
Total buildings	401	0	281	120	0	0	0	0	401	0
Total property	401	0	281	120	0	0	0	0	401	0
Plant and equipment										
Plant, machinery and equipment	2,365	15	2350	0	0	0	0	675	1690	0
Computers and telecommunications	140	0	40	100	0	0	0	0	140	0
Total plant and equipment	2,505	15	2390	100	0	0	0	675	1830	0
Infrastructure										
Kerb & Channel	288	0	172	116	0	0	75	0	213	0
Roads	6,032	40	5841	152	0	1601	37	0	4394	0
Bridges	2,000	0	0	2000	0	1500	0	0	500	0
Footpaths	231	197	34	0	0	0	42	0	189	0
Drainage	60	0	60	0	0	0	0	0	60	0
Parks & Gardens	100	0	100	0	0	0	0	0	100	0
Waste Management	409	300	109	0	0	0	0	0	409	0
Streetscapes	2,390	50	2340	0	0	1500	0	0	890	0
Artwork	0	0	0	0	0	0	0	0	0	0
Playgrounds	20	0	20	0	0	0	0	0	20	0
Total infrastructure	11,530	587	8676	2268	0	4601	155	0	6775	0
Total capital works expenditure	14,436	602	11346	2488	0	4601	155	675	9006	0

Capital works program

For the year ending 30 June 2020

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Trade In	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land improvements	0	0	0	0	0	0	0	0	0	0
Total land	0	0	0	0	0	0	0	0	0	0
Buildings	1,045	150	775	120	0	200	10	0	835	0
Total buildings	1,045	150	775	120	0	200	10	0	835	0
Total property	1,045	150	775	120	0	200	10	0	835	0
Plant and equipment										
Plant, machinery and equipment	2,087	0	2087	0	0	0	0	587	1501	0
Computers and telecommunications	165	0	65	100	0	0	0	0	165	0
Total plant and equipment	2,252	0	2152	100	0	0	0	587	1666	0
Infrastructure										
Kerb & Channel	315	0	172	143	0	0	94	0	222	0
Roads	6,021	40	5976	5	0	1601	0	0	4420	0
Bridges	200	0	200	0	0	0	0	0	200	0
Footpaths	203	169	34	0	0	0	45	0	158	0
Drainage	60	0	60	0	0	0	0	0	60	0
Parks & Gardens	100	0	100	0	0	0	0	0	100	0
Waste Management	549	420	129	0	0	0	0	0	549	0
Streetscapes	1,250	50	1200	0	0	1100	0	0	150	0
Artwork	0	0	0	0	0	0	0	0	0	0
Playgrounds	20	0	20	0	0	0	0	0	20	0
Total infrastructure	8,718	679	7891	148	0	2701	138	0	5879	0
Total capital works expenditure	12,015	829	10818	368	0	2901	148	587	8379	0

Appendix D Budget process

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 2016-2017 budget, which is included in this report, is for the year 1 July 2016 to 30 June 2017 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 2017 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards and the Local Government Model Accounts. 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.

A 'proposed' budget is prepared in accordance with the Act and submitted to Council in May for approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 28 days notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its web site. 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.

With the introduction of the State Governments Rate Capping legislation in 2015 Councils are now unable to determine the level of rate increase and instead must use a maximum rate increase determined by the Minister for Local Government which is announced in December for application in the following financial year.

If a Council wishes to seek a rate increase above the maximum allowable it must submit a rate variation submission to the Essential Services Commission (ESC). The ESC will determine whether the rate increase variation submission has been successful by 31 May. In many cases this will require Councils to undertake 'public notice' on two separate proposed budgets simultaneously, i.e. the Ministers maximum rate increase and the Council's required rate increase.

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 below:

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	Mar/Apr
4. Proposed budget submitted to Council for approval	May
5. Public notice advising intention to adopt budget	May
6. Budget available for public inspection and comment	May
7. Public submission process undertaken	May/Jun
8. Submissions period closes (28 days)	Jun
9. Submissions considered by Council/Committee	Jun
10. Budget and submissions presented to Council for adoption	Jun
11. Copy of adopted budget submitted to the Minister	Jun
12. Revised budget where a material change has arisen	

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
Asset upgrade expenditure	Expenditure that: (a) enhances an existing asset to provide a higher level of service; or (b) increases the life of the asset beyond its original life. Local Government (Planning and Reporting) Regulations 2014 – Regulation 5
Borrowing strategy	A borrowing strategy is the process by which the Council's current external funding requirements can be identified, existing funding arrangements managed and future requirements monitored.

Term	Definition
Balance sheet	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. 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.
Comprehensive income statement	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.
Financial Statements	Section(s) 126(2)(a), 127(2)(a) and / or 131(1)(b) of the Act require the following documents to include financial statements: -Strategic resource plan -Budget -Annual report The financial statements to be included in the Budget include: - Comprehensive Income Statement - Balance Sheet - Statement of Changes in Equity - Statement of Cash Flows - Statement of Capital Works The financial statements must be in the form set out in the Local Government Model Financial Report.
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

Term	Definition
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.
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"> • Department of Transport, Planning and Local Infrastructure (DTPLI). • Department of Planning and Community Development (DPCD). • Department of Victorian Communities (DVC)
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

Term	Definition
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
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.

Term	Definition
Services, Initiatives and Major Initiatives	<p>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.</p> <p>The budget must also include major initiatives, being initiatives identified by the Council as priorities to be undertaken during the financial year.</p> <p>The services delivered by Council means assistance, support, advice and other actions undertaken by a council for the benefit of the local community.</p> <p>Initiatives means actions that are once-off in nature and/or lead to improvements in service.</p> <p>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.</p>
Statement of Capital Works	<p>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</p>
Statement of Human Resources	<p>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</p>
Statutory reserves	<p>Statutory reserves are funds set aside for specified statutory purposes in accordance with various legislative requirements. These reserves are not available for other purposes.</p>

Term	Definition
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. Section 126 of the Act states that.</p> <ul style="list-style-type: none"> • the strategic resource plan is a plan of the resources required to achieve the Council Plan strategic objectives • the strategic resource plan must include the financial statements describing the financial resources in respect of at least the next four financial years • 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 • 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 • council must review their strategic resource plan during the preparation of the Council Plan • 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. <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"> • 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. <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>
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

End of Corangamite Shire Budget Report