



**CORANGAMITE  
SHIRE**

# **Budget 2014-2015 Corangamite Shire**

**Adopted by Council  
24 June 2014**

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## Introduction

Financial constraints, both internal and external, have influenced the preparation of the 2014-2015 budget. The Federal Government's freeze on the indexation of Financial Assistance Grants for all Local Government entities across Australia until 2017-2018 puts pressure on Council to continue to fund initiatives for the benefit of the Corangamite community in 2014-2015 and into the future.

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

Council has focused on keeping costs steady and the general rate increase at 5%. As planned, the one off municipal charge levied in 2013-2014 has been removed, this results in an overall rates and charges increase of only 2.1%.

The increase in rates and charges will still allow Council to maintain existing service levels, fund a number of new initiatives, continue to allocate funds to renew the Shire's infrastructure and assist in providing for a future defined benefit superannuation call. The underlying rate increase of 5% is in accordance with Council's Strategic Resource Plan, as contained in Section 8.

The proposed budget includes a number of initiatives including:

- Waste Management Innovation Options Investigation - \$200,000
- Economic Development Initiatives - \$199,000
- Planning Scheme Review Year 1 - \$40,000
- Business Attraction - \$60,000
- Roadside Weed Control - \$50,000
- Market Prospectus Tourism Opportunities - \$40,000
- Blackberry Biological Control Trial - \$40,000
- Skipton Recreation Reserve Sprinkler System - \$30,400
- Arts and Cultural Strategy - \$30,000
- Significant Landscape Overlay Planning Scheme Amendment - \$30,000
- Visitor Information Centre Feasibility Study - \$30,000
- Timboon Bowling Club Synthetic Green - \$30,000
- Additional drainage culvert maintenance/treatments - \$100,000

Council has decided to continue the Community and Minor Works grants programs at current funding levels (\$50,000 each), increase the Environment Project Support Grants program from \$30,000 to \$40,000 and introduce a new grants program for Community Project Maintenance (\$15,000).

The total Capital Works program will be \$12.117 million, of which \$5.881 million will come from Council operations, \$1.25 million from new loan borrowings, \$4.323 million from external grants, \$117,450 from community contributions, \$57,500 from special charge schemes and \$427,000 from asset sales.

Highlights of the Capital Works program include:

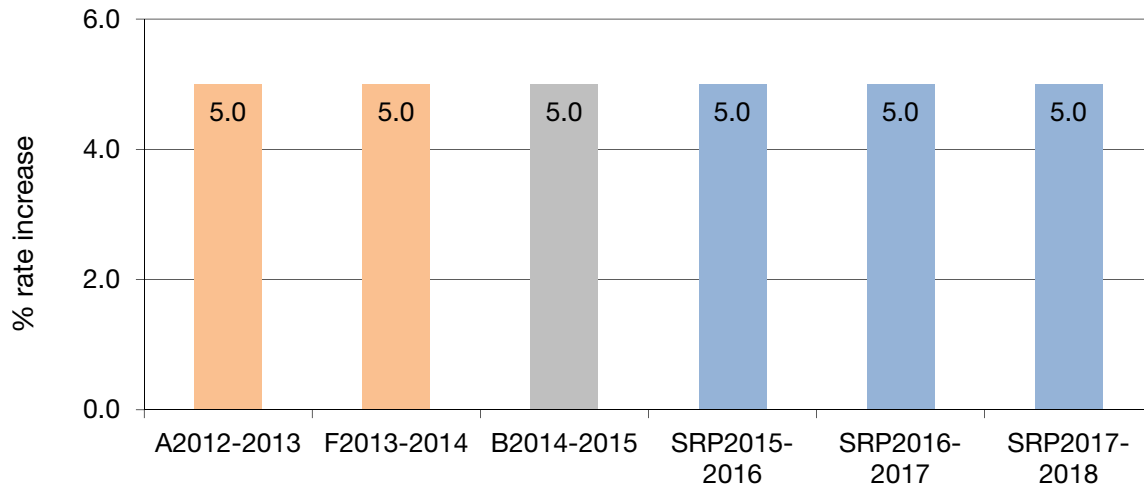
- Roads (\$5.971 million) – including roads to recovery projects, minor patching, safety improvements and urban and rural reseals. Additional works on gravel resheets are planned for 2014-2015 worth \$1.08 million, making total expenditure on gravel roads \$2.03 million.
- Buildings and Streetscapes (\$3.213 million) – Council is planning to construct the new Terang Children's centre in 2014-2015 . The total project is worth \$1.94 million (contingent on grant funding of \$800,000). Council also plans works at Camperdown Theatre Royal (\$81,000), Energy and Water Savings initiatives (\$250,000) and Timboon Stadium - Post Socket Repairs (\$42,000). Streetscape works are planned for Camperdown's CBD, also contingent on grant funding (\$250,000), with total project worth \$500,000. Other building projects include renewal and upgrade works on various halls, libraries, saleyards and swimming pools.
- Footpaths (\$236,000) – including footpath renewal in Timboon, Skipton and Terang and three special charge schemes in Terang, Timboon and Cobden.
- Playgrounds (\$287,000) – including Camperdown APEX park Stage 3 & 4 (\$137,000) and Playground Renewal in Terang (\$150,000)
- Light and Heavy equipment (\$1.567 million) – including scheduled replacement of Council's light and heavy fleet.

Council encourages all community members to read the budget document, in particular the projects and initiatives planned to be undertake in 2014-2015.

## Chief Executive Officer's summary

Council has prepared a Budget for the 2014-2015 financial year which seeks to balance the demand for services and infrastructure, the community's capacity to pay and financial sustainability. Key budget information is provided below about the rate increase, operating result, service levels, cash and investments, capital works, financial position, financial sustainability and key strategic activities of the Council.

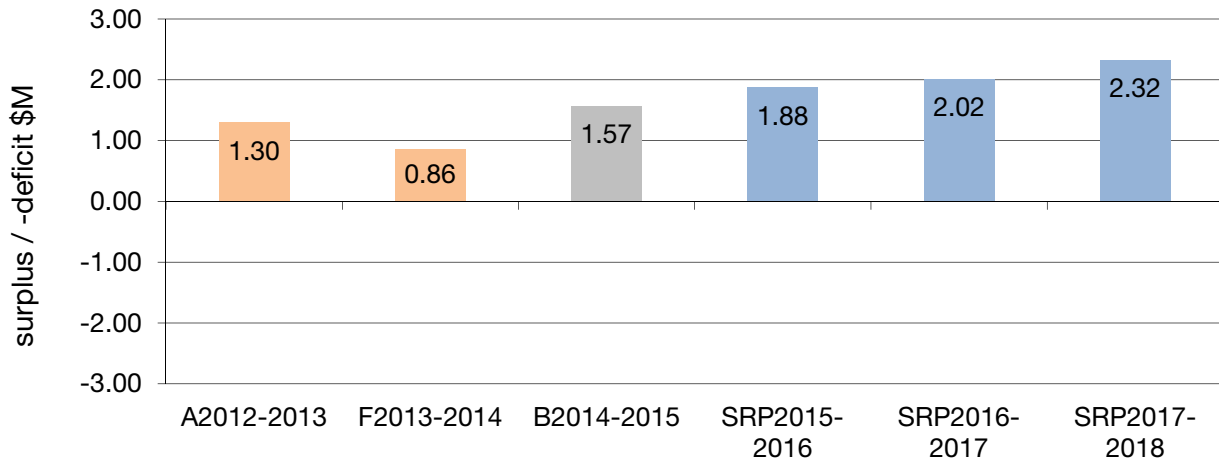
### 1. Rates



Note: A = Actual, F = Forecast, B = Budget, SRP = Strategic Resource Plan

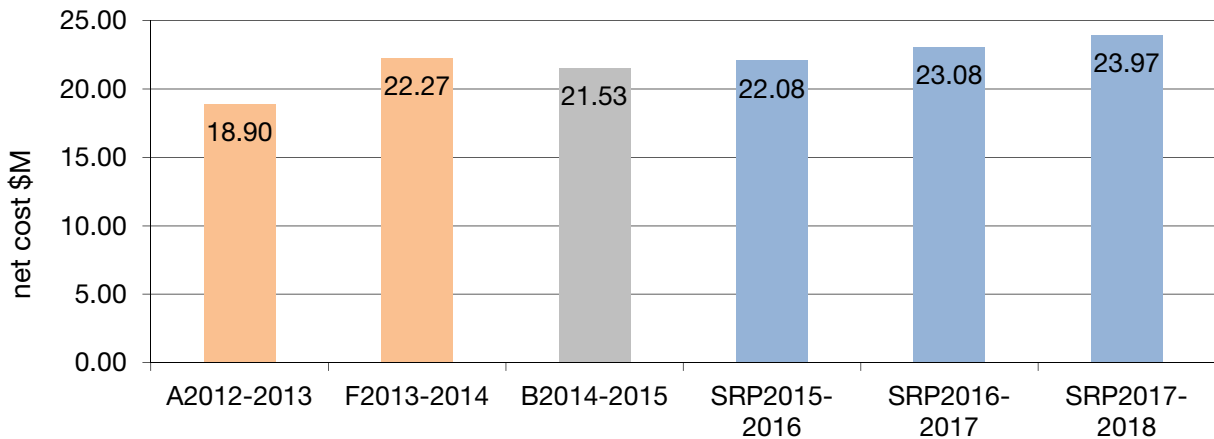
It is proposed that general rates increase by 5% for the 2014-2015 year, raising total rates of \$15.70 million. The 5% will go toward maintaining service levels and meeting the cost of a number of external influences affecting the operating budget. It will also go toward capital works to maintain the asset renewal needs of the Shire. This rate increase is in line with the level foreshadowed in Council's Strategic Resource Plan, as contained in section 8. (The rate increase for the 2013-2014 year was 5.0%).

## 2. Operating result



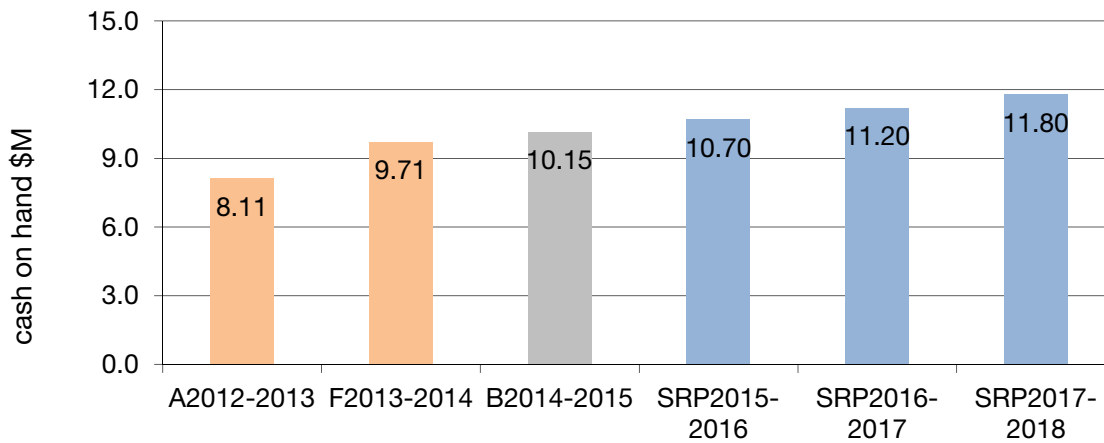
The expected operating result for the 2014-2015 year is a surplus of \$1.57 million, which is an increase of \$0.478 million over 2013-2014 forecast actual. The improved operating result is due mainly to only 50% of the 2013-2014 Victorian Grants Commission payment being received in 2013-2014 and a full allocation payment being forecast to be received in 2014-2015. This increase is offset by a reduction in reimbursement income due to the completion of the restoration work from the 2011 flood event. The adjusted underlying result, which excludes items such as non-recurrent capital grants and contributions and non-cash contributions is a deficit of \$430,000, which is an improvement of \$1.128 million over 2013-2014 - refer to section 4 of this summary for further information. (The forecast operating result for the 2013-2014 year is a surplus of \$0.863 million).

## 3. Services



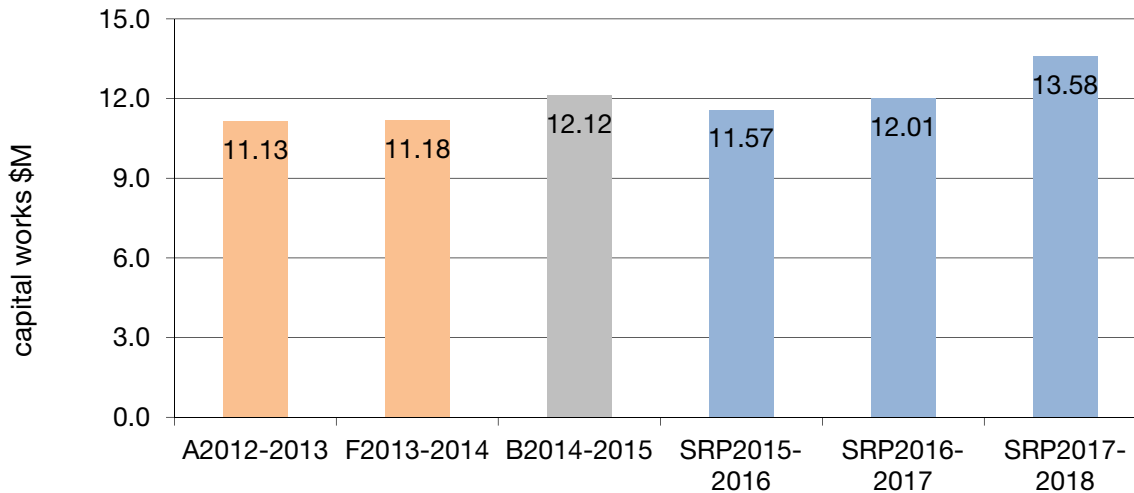
The net cost of services delivered to the community for the 2014-2015 year is expected to be \$21.53 million which is a decrease of \$0.67 million over 2013-2014. Key influencing factors are the increase in grants funding in 2014-2015 compared to 2013-2014 due to 50% of the 2013-2014 Victorian Grants Commission allocation being paid in 2012-2013. This increase in income is partially offset by a reduction in reimbursement income. For the 2014-2015 year, service levels have been maintained and a number of new activities and initiatives proposed. (The forecast net cost for the 2013-2014 year is \$22.27 million).

#### 4. Cash and investments



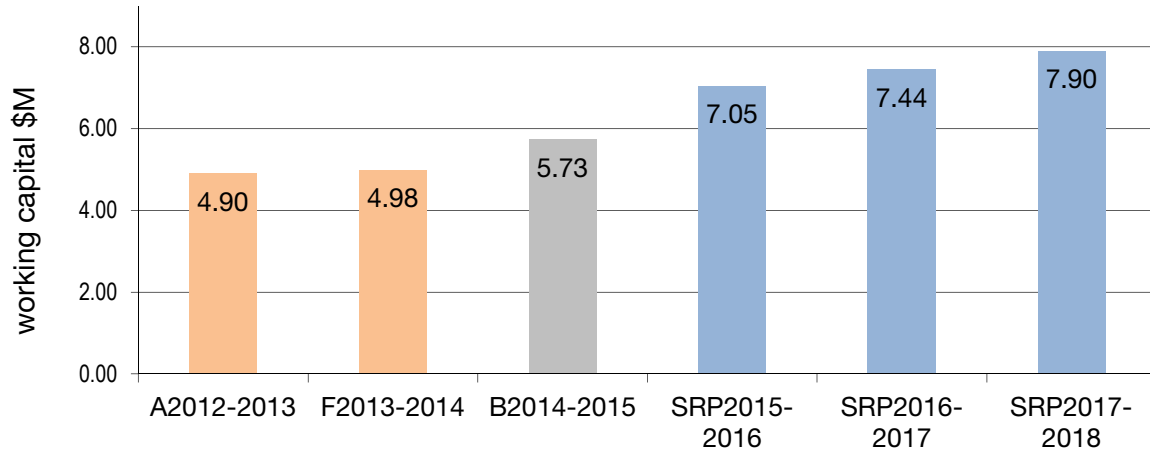
Cash and investments are expected to increase by \$0.436 million during the year to \$10.15 million as at 30 June 2015. This is due mainly to the rigour around the budget position to ensure Council is in a financially stable position and within prudential regulations. The increase in cash and investments is in line with Council's Strategic Resource Plan. (Cash and investments are forecast to be \$9.71 million as at 30 June 2014).

#### 5. Capital works



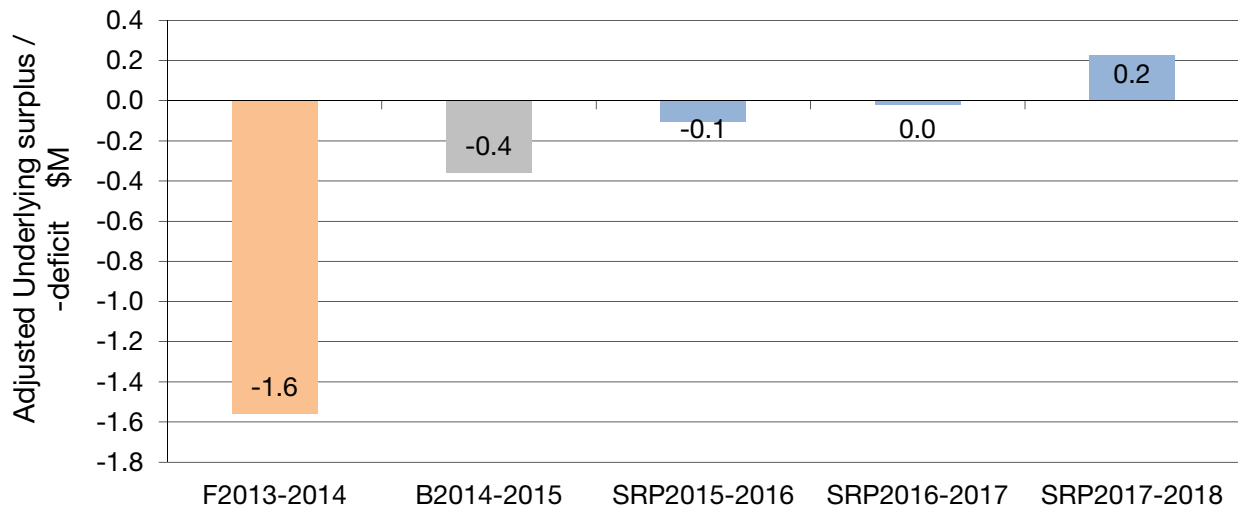
The capital works program for the 2014-2015 year is expected to be \$12.12 million. Of the \$12.12 million of capital funding required, \$5.881 million will come from Council operations, \$4.34 million from external grants and contributions, \$57,500 from special charge schemes and \$427,000 from trade-in of plant and vehicles. The capital expenditure program is based on asset management plans and to ensure Council meets its asset renewal targets. This year's program includes a number of major projects including the Terang Children's Centre (\$1.94 million), Camperdown Streetscape Refresh (\$500,000), Timboon Sports Centre post socket replacement (\$42,000). In addition works are programed for road infrastrucure including sealed road rehabilitation works (\$1.703 million), gravel road resheeting (\$2.027 million) and local road resealing program to maintain the high standard of our local road network. (Capital works is forecast to be \$11.18 million for the 2013-2014 year).

## 6. Financial position



The financial position is expected to improve with net assets (net worth) to increase by \$1.58 million to \$382.58million. Net current assets (working capital) will increase by \$0.75 million to \$5.73 million as at 30 June 2015. This is mainly due to rapid repayment over three years of \$1.5 million loan taken out to pay part of Council's Defined Benefit Superannuation Fund obligation. (Total equity is forecast to be \$381.0 million as at 30 June 2014).

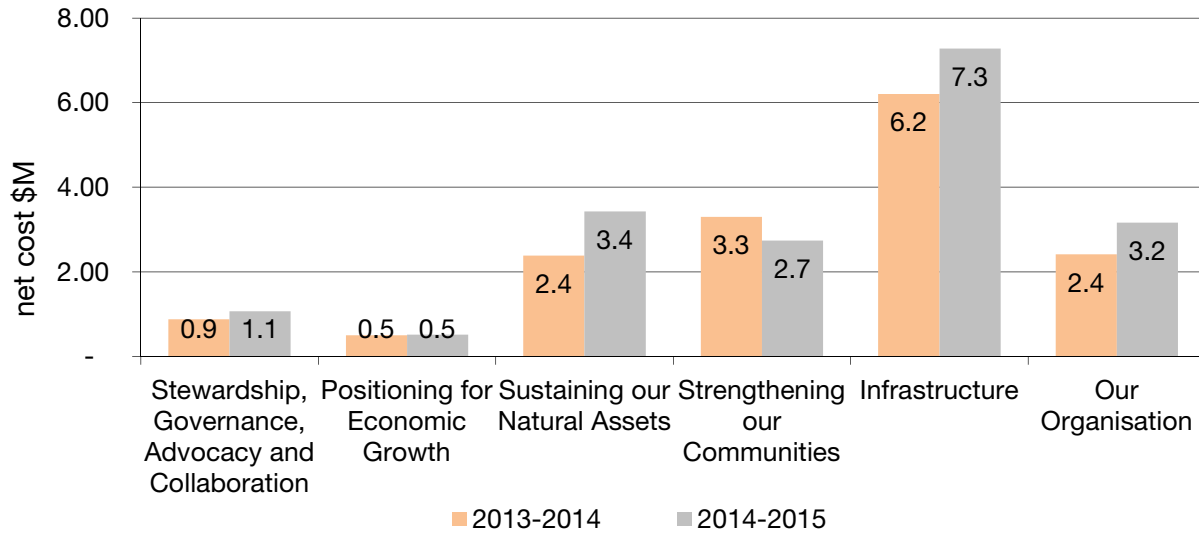
## 7. Financial sustainability



A high level Strategic Resource Plan (refer to Section 8 ) for the years 2015-2016 to 2017-2018 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives as specified in the Council Plan. While the Plan projects that Council's operating result will be favourable over the four year period the adjusted underlying result, which is a measure of financial sustainability, is working towards a surplus in 2017-2018. This difference is due to non-recurrent capital revenue being received during this period to fund a number of major capital works projects.

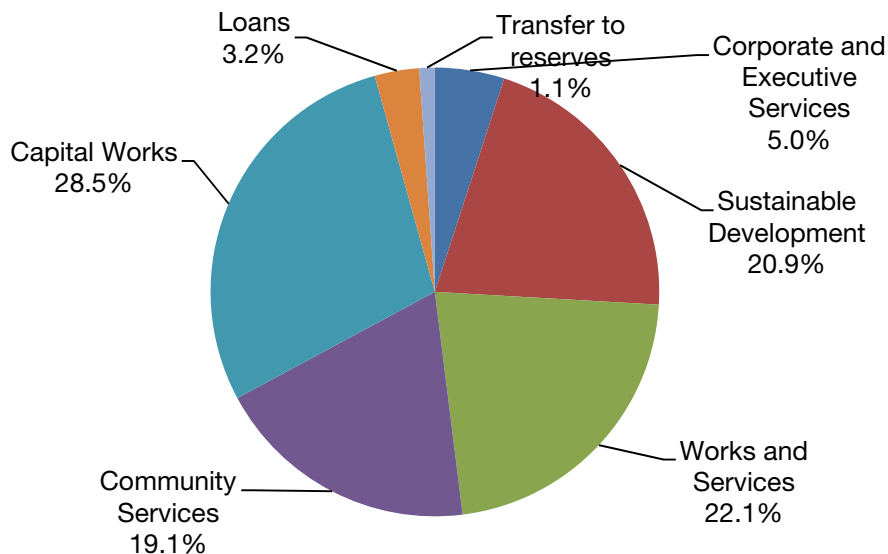


## 8. Strategic objectives



The Annual Budget includes a range of activities and initiatives to be funded that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the budget to achieve the strategic objectives as set out in the Council Plan for the 2014-2015 year.

## 9. Council expenditure allocations



The above chart provides an indication of how Council allocates its expenditure within the organisation, including operating expenditure by directorate, capital works and loans. This budget has been developed through a rigorous process and management endorses it as financially responsible. More detailed budget information is available throughout this document.

**Andrew Mason**  
Chief Executive Officer

## Budget processes

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

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

The 2014-2015 budget, which is included in this report, is for the year 1 July 2014 to 30 June 2015 and is prepared in accordance with the Act and Regulations. The budget includes financial statements including a budgeted Income Statement, Balance Sheet, Cash Flows and Capital Works. These statements have been prepared for the year ended 30 June 2015 in accordance with the Act and Regulations, and are consistent with the annual financial statements which are prepared in accordance with Accounting Standards. The budget also includes detailed information about the rates and charges to be levied, the capital works program to be undertaken and other financial information, which Council requires in order to make an informed decision about the adoption of the budget.

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

The final step is for Council to adopt the budget after receiving and considering any submissions from interested parties. The budget is required to be adopted and a copy submitted to the Minister by 31 August each year and a copy submitted to the minister 28 days after adoption. The key dates for the budget process are summarised below:

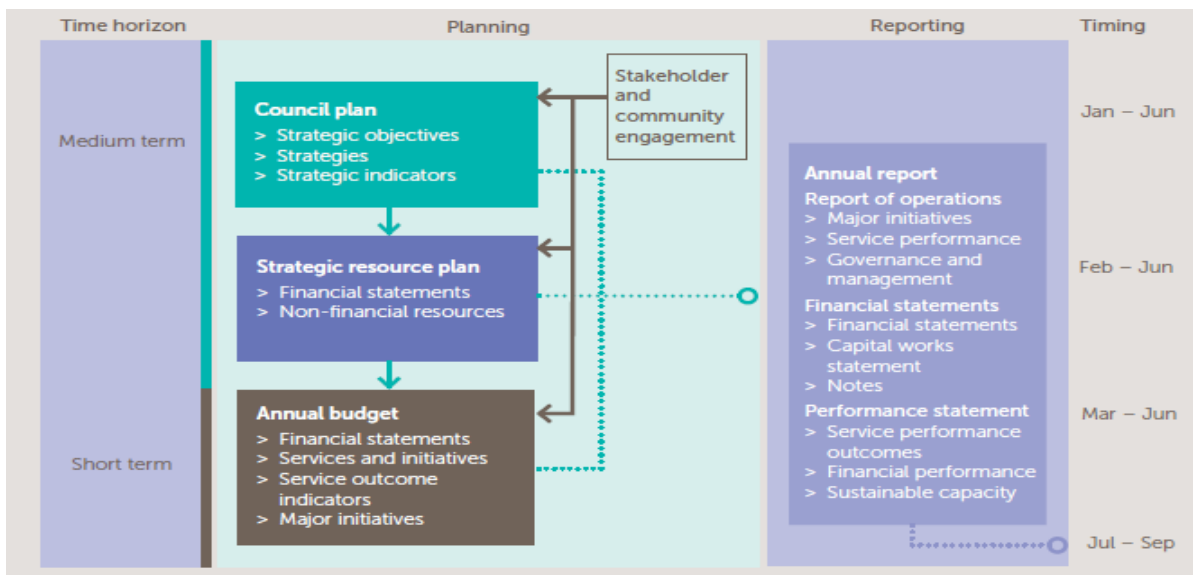
Budget process	Timing
1. Officers update Council's long term financial projections	Dec/Jan
2. Officers prepare operating and capital budgets	Jan/Mar
3. Councillors consider draft budgets at informal briefings	April
4. Proposed budget submitted to Council for approval	May
5. Public notice advising intention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

## 1. Linkage to the Council Plan

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

### 1.1 Planning and accountability framework

The Strategic Resource Plan (section 8) summarises the financial and non-financial impacts of the objectives and strategies and determines the sustainability of these objectives and strategies. The Annual Budget is then framed within the Strategic Resource Plan, taking into account the activities and initiatives included in the Annual Budget which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the strategic planning framework of Council.



The timing of each component of the planning framework is critical to the successful achievement of the planned outcomes. The Council Plan, including the Strategic Resource Plan, is required to be completed by 30 June following a general election and is reviewed each year 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.

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

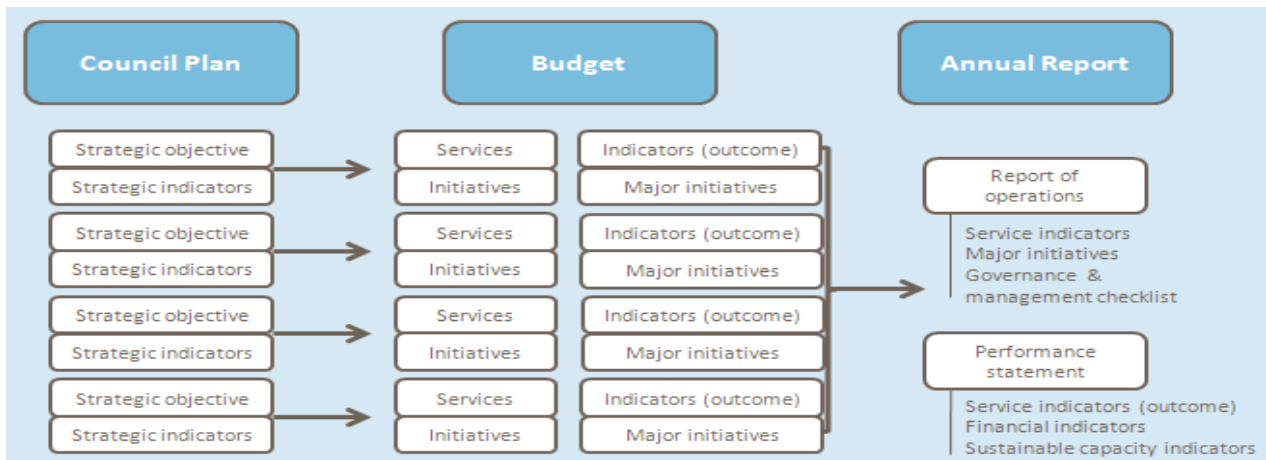
### 1.3 Strategic Themes

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

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

## 2. Services, initiatives and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2014-2015 year and how these will contribute to achieving the Strategic objectives/themes specified in the Council Plan as set out in Section 1. It also includes a number of annual action plan and service performance indicators. The Strategic Resource Plan (SRP) is part of and prepared in conjunction with the Council Plan. The relationship between these components of the Budget and the Council Plan, along with the link to reporting in the Annual Report, is shown below.



Source: Department of Transport, Planning and Local Infrastructure

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

## 2.1 Strategic Theme 1:

### STEWARDSHIP, GOVERNANCE, ADVOCACY AND COLLABORATION

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

#### Services

Service Area	Description of Services Provided	Expenditure (Revenue) Net Cost \$'000
<b>Governance</b>	The area of <b>governance</b> provides direct administrative support to councillors and includes the Chief Executive Officer and support staff. It includes organisational marketing and publications, such as the Council Plan. This service also provides for support to the Great South Coast Municipalities Group.	1,063 - <b>1,063</b>

#### Initiatives

- Contribute to review of the Great South Coast Strategic Plan (\$nil net cost)
- Continue to contribute to the Shipwreck Coast Masterplan (\$nil net cost)
- Work with the Corangamite Colac-Otway Child and Family Services Alliance to develop an Action Plan to address the needs of vulnerable children and their families (\$nil net cost)
- Work with Great South Coast Group to develop road and rail advocacy material (\$nil net cost)

#### Major Initiatives

- Promote Sister City Relationships (\$10,000 net cost)
- Finalise business case to support 12 Apostles Trail (\$nil net cost)
- Provide Councillor training in relation to changes in Local Government Act (\$5,000 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 Theme 2:

### POSITIONING FOR ECONOMIC GROWTH

To achieve our objective of positioning for economic growth, 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.

Service Area	Description of Services Provided	Expenditure (Revenue) Net Cost \$'000
<b>Economic Development</b>	<b>Economic Development</b> develops and manages projects to support the business and tourism sector. It includes contributions to the Regional Tourism Board.	284 <u>(10)</u> <b>274</b>
<b>Saleyards</b>	Includes the direct management and operation of the Camperdown Livestock Selling Centre.	575 <u>(733)</u> <b>(158)</b>
<b>Tourism</b>	Provision of tourist information services at Port Campbell management of information centres	470 <u>(72)</u> <b>399</b>



## *Initiatives*

- Identify and promote opportunities to increase value adding of local product and facilitate increased investment and development of the Camperdown Factory site (\$nil net cost)
- Work with Food Artisans Group to identify opportunities for new or expanded business (\$nil net cost)
- Facilitate establishment of strong local tourism associations to participate in Regional Board (\$nil net cost)
- Continue to grow key events which make Corangamite shire a vibrant place to live, work and invest (\$30,000 net cost)
- Facilitate workshops for training businesses in online retail (\$nil net cost)
- Cobden Spring Festival contribution (\$5,000 net cost)
- Chinese Visitor Information Project (\$7,000 net cost)

## *Major Initiatives*

- Establish an Economic Development Reference Group using external expertise to provide information and advice relating to Economic Development (\$nil net cost)
- Attend regional Living Expo and host a follow up Open Weekend with invited participants (\$10,000 net cost)
- Market the Tourism Opportunities prospectus and develop a data base on potential investors for selected sites (\$40,000 net cost)
- Business Infrastructure Support Fund - round 2 (\$nil net cost)
- Prepare Rifle Range Feasibility Study (\$25,000 net cost)
- Facilitate and support growth of new and existing businesses – target business expansions/new businesses (\$60,000 net cost)
- Prepare Visitor Information Centre Feasibility Study (\$30,000 net cost)

<b>Service</b>	<b>Indicator</b>	<b>Performance Measure</b>	<b>Computation</b>
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 less the number at the start of the financial year/ Number of businesses with an ABN in the municipality at the start of the financial year] x 100

## 2.3 Strategic Theme 3:

### SUSTAINING OUR NATURAL ASSETS

To achieve our objective of sustaining our natural assets, 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.

Service Area	Description of Services Provided	Expenditure (Revenue) Net Cost \$'000
<b>Building and Planning</b>	Statutory Building and <b>Planning</b> provides management and administration of Council's planning scheme and building services, including processing of permits, enforcement and representation at appeals. Strategic Planning provides management and support services for strategic town planning initiatives and heritage functions. It includes the undertaking of strategic studies and research in the review and update of the Corangamite Planning Scheme.	759 (216) <b>543</b>
<b>Sustainable Development Management</b>	Sustainable Development Management provides executive support and strategy development services for Council's development units and includes the Director of Sustainable Development.	1,152 (199) <b>953</b>
<b>Environment</b>	This service provides the management and support for Council's environmental initiatives, including management and funding of projects and Camperdown's Elms.	329 (8) <b>321</b>
<b>Waste Management</b>	The <b>waste management</b> area provides the management and operations for Council's kerbside collection services, transfer stations and the Corangamite Regional Landfill. It also provides funding for waste projects.	4,536 (2,927) <b>1,608</b>

## Initiatives

- Review of Local Laws (\$20,000 net cost)
- Increase Environmental Support Fund (\$10,000 net cost)
- Roadside Firewood Collection Policy and Working Procedure (\$5,000 net cost)
- Participate in State-wide trial of biological control for blackberry (\$40,000 net cost)
- Develop a combined weed mapping project and database with partner agencies and community groups to improve future management and awareness of weeds. (\$nil net cost)
- Undertake a Carbon and fuel Inventory for Council operations and fleet. (\$nil net cost)
- Review Councils kerbside waste collection system and implement changes for improved recycling (\$nil net cost)
- Undertake an audit of public place recycling (\$nil net cost)

## Major Initiatives

- Investigate future waste management options and technologies at Naroghid Landfill, including composting (\$200,000 net cost)
- Noorat Landfill PAN Investigation and Actions (\$100,000 net cost)
- Commence planning scheme review (\$40,000 net cost)
- Complete Corangamite Heritage Study Planning Scheme Amendment C36 (\$20,000 net cost)
- Implementation of the Gaming policy into the planning scheme (\$15,000 net cost)
- Increase Roadside Weed Control (\$50,000 net cost)
- South West Landscape Assessment Study Planning Scheme Amendment to implement recommendations such as Significant Landscape Overlay (\$30,000 net cost)

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

## 2.4 Strategic Theme 4:

### STRENGTHENING OUR COMMUNITIES

To achieve our objective of strengthening our communities, 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.

Service Area	Description of Services Provided	Expenditure (Revenue) Net Cost \$'000
<b>Community Relations</b>	Community Relations provides the initial contact with our citizens and supports internal customers through the provision of customer service. It also provides media, marketing and communications services internally and externally in addition to overseeing community planning and engagement commitments. This area also provides funding for Council's cultural programs and activities and provides develops plans and strategies to facilitate cultural practices.	1,063 (46) <b>1,018</b>
<b>Community Services Management</b>	Community Services Management provides the management and administration of Council's community services. It also includes various strategic projects.	266 (23) <b>243</b>
<b>Children's services</b>	Provides for management and operation of Council's <b>maternal and child health</b> , family day care, in-home childcare, mobile childcare, Kindergartens and preschools.	2,815 (2,773) <b>42</b>
<b>Youth services</b>	Youth services provides management and operation of Council's youth services, including Youth Council and Freeza funding.	137 (63) <b>74</b>
<b>Aged and Disability</b>	The <b>aged and disability</b> area provides management and operation of Council's aged and disability support services and assessments, meals on wheels, home property maintenance and home care.	1,873 (1,752) <b>121</b>

<b>Environmental Health and Immunisations</b>	Provides management and operations of environmental health services, including septic tank permits, and <b>registration of premises</b> as well as Council's community immunisations.	215 (105) <b>110</b>
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<b>Emergency Management and Local Laws</b>	Provides operation and administration of emergency management, fire protection and <b>animal regulation</b> and local laws. It also includes staff for school crossing supervision.	969 (218) <b>751</b>
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<b>Recreation and facility management administration</b>	This service provides the management support and co-ordination resources for recreation and facility management. 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.	392 (11) <b>381</b>
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### *Intiatives*

- Develop an education resource for septic tank maintenance and ownership (\$nil net cost)
- Support the Asthma Foundation in the delivery of a Community asthma Project in Corangamite Shire (\$nil net cost)
- Deliver one event which raises awareness of alcohol related issues in collaboration with the Youth Council (\$nil net cost)
- Deliver the “Change it Up” youth development and leadership program (\$nil net cost)
- Work with community groups to develop Corangamite Fun Run / Walk series (\$nil net cost)
- Review the governance of council’s cluster managed Kindergartens (\$nil net cost)

### *Major Initiatives*

- Develop the Corangamite Shire Education Attainment Project community based action plan (\$10,000 net cost)
- Develop a new Arts & Culture Strategy (\$30,000 net cost)
- Undertake a regional relief and recovery exercise (\$nil net cost)
- Community Planning Projects (\$30,000 net cost)

<b>Service</b>	<b>Indicator</b>	<b>Performance Measure</b>	<b>Computation</b>
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

## 2.5 Strategic Theme 5:

### INFRASTRUCTURE

To achieve our objective of providing infrastructure, 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.

Service Area	Description of Services Provided	Expenditure (Revenue) Net Cost \$'000
<b>Asset Management</b>	This service undertakes design, supervision and planning for Council's road infrastructure assets. It also provides support and advice on engineering related activities for Council services and private development services.	851 - <b>851</b>
<b>Works &amp; Services Management</b>	This service provides the management, administration and supervisory support for Council roads, parks and gardens and fleet operations. It also manages our internal works unit in implementation of major capital and operational works, as well as provision of contract management.	805 (35) <b>770</b>
<b>Works</b>	Works includes operational maintenance activities to maintain Council's extensive <b>road network</b> and parks and gardens activities. It includes street tree maintenance as well as depot operations as well as works carried out for private customers.	7,337 (2,459) <b>4,878</b>
<b>VicRoads Projects</b>	This service is to provide the management and operational support to manage works on VicRoads Roads carried out by Council under contract.	1,096 (1,350) <b>(254)</b>
<b>Plant</b>	This service purchases and maintains Council's car and heavy plant fleet to meet functional requirements and safety needs.	1,945 (3,385) <b>(1,439)</b>
<b>Building and Facilities Maintenance</b>	Building and facilities maintenance provides the long term maintenance management programs and operation of Council's property assets, which include halls, <b>swimming pools</b> and <b>libraries</b> . It also provides specific programs and projects to support community managed facilities.	2,658 (182) <b>2,477</b>

## **Intiatives**

- Review and update Asset Management Plan (\$nil net cost)
- Cobden Sports Precinct feasibility study (\$10,000 net cost)
- Camperdown Clocktower Face Renewal Design & Scoping (\$10,000 net cost)
- Camperdown lakes recreation reserve masterplan (\$10,000 net cost)
- Various Hard Court Upgrades (\$20,000 net cost)
- Camperdown Lakes Recreation Reserve Master Plan (\$10,000 net cost)
  
- Contribution to Simpson recreation reserve social rooms (\$100,000 net cost)

## **Major Intiatives**

- Timboon Bowling Club - synthetic green (\$30,000 net cost)
- Contribute to Lake Bullen Merri Landscape Masterplan (\$30,000 net cost)
- Drainage Culverts - additional expenditure on inspections, unblocking and inlet/outlet treatments (\$100,000 net cost)
- Terang Recreation Reserve - oval lighting (\$25,000 net cost)
- Skipton Recreation Reserve - sprinkler system (\$30,400 net cost)
- Commence new grant program Community Projects Maintenance (\$15,000 net cost)

<b>Service</b>	<b>Indicator</b>	<b>Performance Measure</b>	<b>Computation</b>
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
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100
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.



## 2.5 Strategic Theme 6:

### OUR ORGANISATION

To achieve this objective 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.

Service Area	Description of Services Provided	Expenditure (Revenue) Net Cost \$'000
<b>Financial Services</b>	Financial Services provides all the financial support for Council including rating, investment management, payroll, creditors and property valuation.	1,027 (278) <b>749</b>
<b>HR &amp; Risk Management</b>	Human Resources provides all the support services in relation to recruitment, training and enterprise bargaining. It also includes Risk Management services which manages workplace compliance, OH&S and supports the organisation in protection from loss and damage.	1,073 (8) <b>1,065</b>
<b>Information Services</b>	Information Services provides all IT support and licensing for Council's operation. It also includes operation of and support for Council's telephone, mobile and internet communication and records management	1,115 (0) <b>1,115</b>
<b>Corporate &amp; Community Services Management</b>	Corporate & Community Services Management provides executive support for Council's Financial, Human Resources, and Community Services and includes the Director of Corporate and Community Services.	232 - <b>232</b>
<b>Intiatives</b>		
	<ul style="list-style-type: none"> <li>• Conduct Employee Opinion Survey (\$30,000I net cost)</li> <li>• Implement Digitisation process to improve customer service &amp; reduce storage cost. (\$nil net cost)</li> <li>• Develop an internal communications strategy (\$nil net cost)</li> </ul>	
<b>Major Intiatives</b>		
	<ul style="list-style-type: none"> <li>• Implement organisational performance reporting (\$30,000 net cost)</li> </ul>	

*Note: All service areas include internal revenue and expenditure*

## 2.7 Performance Statement

The service performance indicators detailed in the preceding pages will be reported on within the Performance Statement which is prepared at the end of the year as required by section 132 of the Act and included in the 2014-2015 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 full set of prescribed performance indicators 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	1,063	1,063	-
Positioning for Economic Growth	514	1,329	814
Sustaining Our Natural Assets	3,427	6,777	3,350
Strengthening Our Communities	2,741	7,730	4,990
Infrastructure	7,283	14,692	7,410
Our Organisation	3,161	3,447	286
<b>Total services and initiatives</b>	<b>18,188</b>	<b>35,038</b>	<b>16,850</b>
Other non-attributable	10,373		
<b>Deficit before funding sources</b>	<b>28,561</b>		
<b>Funding sources:</b>			
Rates & charges	18,561		
Victorian Grants Commission	7,016		
Capital grants & contributions	4,558		
<b>Total funding sources</b>	<b>30,136</b>		
<b>Surplus for the year</b>	<b>1,575</b>		

### 3. Budget influences

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

#### 3.1 Snapshot of Corangamite Shire Council

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

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

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

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

## Budget implications

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

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

### 3.2 External influences

In preparing the 2014-2015 budget, a number of external influences and assumptions have been taken into consideration, because they are likely to impact significantly on the services delivered by Council in the budget period. These include:

- Consumer Price Index (CPI) increases on goods and services of 2.9% through the year to March quarter 2014 (ABS release 23 April 2014). State-wide CPI is forecast to be 2.5% for the 2014-2015 year (Victorian Budget Papers 2013-2014).
- Australian Average Weekly Earnings (AWE) growth for Public Sector full-time adult ordinary time earnings in the 12 months to May 2013 was 4.5% (ABS 15 August 2013). The wages price index in Victoria is projected to be 3.50% per annum in 2014-2015 and the subsequent two years (Victorian Budget Papers 2013-2014). Council must renegotiate a new Collective Agreement during the 2014-2015 year for commencement on 1 July 2015.
- The Abbott Government introduced the *Clean Energy Legislation (Carbon Tax Repeal) Bill 2013* and related bills to the House of Representatives on the 13th of November 2013, with the intention to abolish the carbon price from 1 July 2014.
- 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*.
- The 'Engineering Construction' and 'Non-Residential Building' Indices prepared by the Construction Forecasting Council.
- Federal Government freeze on indexation of Financial Assistance Grants until 2017-2018 and uncertainty around the quantum of Roads to Recovery funding.
- Availability of external funding for capital works and projects.

### **3.3 Internal influences**

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2014-2015 Budget. These matters have arisen from events occurring in the 2013-2014 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2014-2015 year. These matters and their financial impact are set out below:

- A new Enterprise Agreement is currently being negotiated meaning annual increases to employees costs have been estimated.
- Commitment to maintain existing services and continue to support community infrastructure and community groups that are not under the direct management of Council.
- Continuation of a cash-backed reserve for future re-instatement of the Naroghid Landfill and commencement of a cash-backed reserve for future defined benefit superannuation calls

### **3.4 Budget principles**

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

- Existing fees and charges to be increased in line with Local Government Cost Index.
- Grants to be based on confirmed funding levels.
- New revenue sources to be identified where possible.
- Service levels to be maintained at 2013-2014 levels with the aim to use the same resources with an emphasis on innovation and efficiency.
- Salaries and wages to be increased in line with Council's EBA.
- Contract labour to be minimised.
- Construction and material costs to increase in line with the Local Government Cost Index.
- New initiatives or new employee proposals to be justified through a business case.
- Real savings in expenditure and increases in revenue identified in 2013-2014 to be preserved.
- No additional budgeted EFT for 2014-2015 year, unless funded by grant or fee income.

### **3.5 Long term strategies**

The budget includes consideration of a number of long term strategies and contextual information to assist Council to prepare the Budget in a proper financial management context. These include a Strategic Resource Plan for 2014-2015 to 2017-2018 (section 8), Rating Information (section 9) and Other Long Term Strategies (section 10) including borrowings, infrastructure and service delivery.

#### 4. Analysis of operating budget

This section analyses the operating budget including expected income and expenses of Council for the 2014-2015 year.

##### 4.1 Budgeted income statement

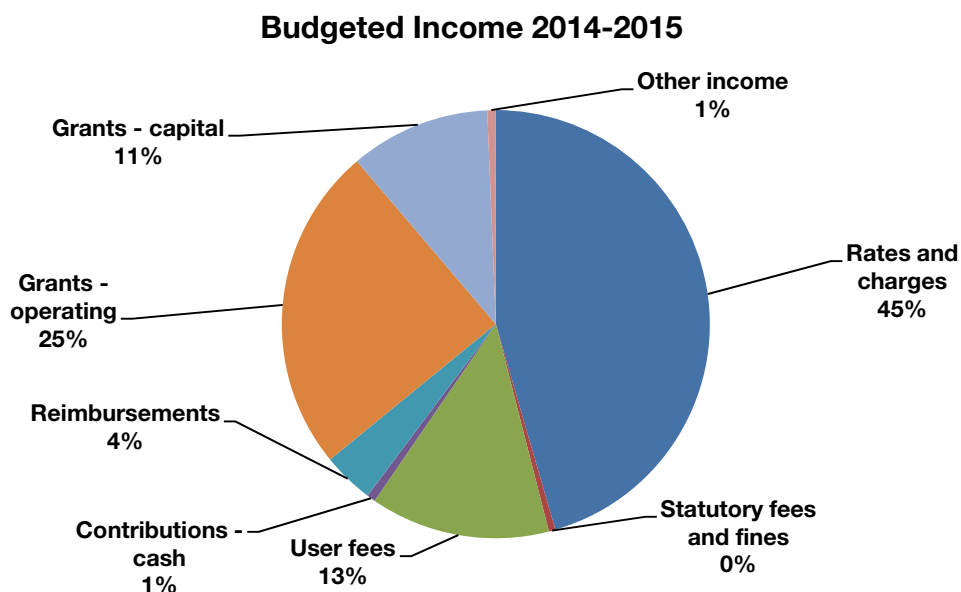
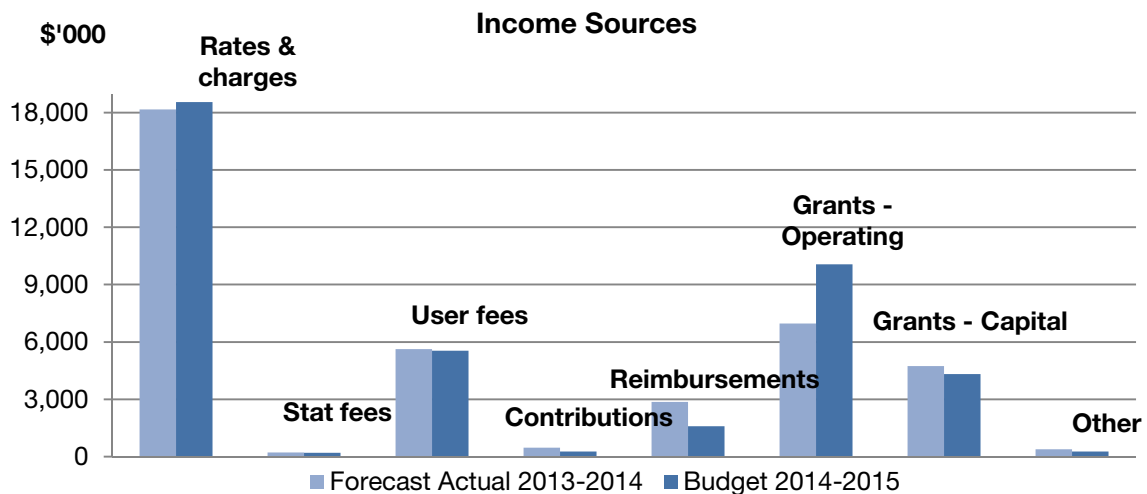
	Ref	Forecast		Variance
		Actual	Budget	
		2013-2014 \$'000	2014-2015 \$'000	
Total income	4.2	39,205	40,564	1,359
Total expenses	4.3	(38,342)	(38,989)	(647)
<b>Surplus (deficit) for the year</b>		<b>863</b>	<b>1,575</b>	712
Grants – non-recurrent capital	4.2.7	(2,118)	(1,699)	419
Contributions - non-monetary assets		-	-	-
Capital contributions - other sources	4.2.4	(303)	(235)	68
<b>Adjusted underlying surplus (deficit)</b>	4.1.1	<b>(1,558)</b>	<b>(359)</b>	1,199

##### 4.1.1 Adjusted Underlying deficit (\$1.199 million improvement)

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, contributions of non-monetary asset contributions and capital contributions 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 2014-2015 year is a deficit of \$359,000 which is an improvement of \$1.199 million over the 2013-2014 year. In calculating the 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 also excluded as the value of assets assumed by Council is dependent on the level of development activity each year. Council has not budgeted to receive any non-monetary assets.

## 4.2 Income

Income Types	Ref	Forecast		Variance \$'000	Variance %
		Actual	Budget		
		2013-2014 \$'000	2014-2015 \$'000		
Rates and charges	4.2.1	18,173	18,561	388	2.1%
Statutory fees and fines	4.2.2	219	200	(19)	(8.5%)
User fees	4.2.3	5,630	5,536	(94)	(1.7%)
Contributions - cash	4.2.4	465	261	(204)	(43.8%)
Reimbursements	4.2.5	2,854	1,585	(1,269)	(44.5%)
Grants - operating	4.2.6	6,963	10,058	3,096	44.5%
Grants - capital	4.2.7	4,742	4,323	(419)	(8.8%)
Other income	4.2.8	375	262	(113)	(30.1%)
Net gain on sale of assets	4.2.9	(216)	(223)	(7)	3.2%
<b>Total income</b>		<b>39,205</b>	<b>40,564</b>	<b>1,359</b>	<b>3.47%</b>



#### **4.2.1 Rates and charges (\$388,000 increase)**

It is proposed that general rate income be increased by 5% or \$747,300 over 2013-2014 to \$15.695 million. The one off increase in the municipal charge of \$60 per assessment has been removed in 2014-2015 resulting in an overall reduction in the municipal charge of \$0.430 million. The garbage charge income will increase by \$70,368 (5.3%) to \$1.392 million due to increases in the landfill levy and contract prices. Section 9. "Rating Information" includes a more detailed analysis of the rates and charges to be levied for 2014-2015.

#### **4.2.2 Statutory fees and fines (\$19,000 decrease)**

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, Health Act registrations and various planning and building fees. Increases in statutory fees are made in accordance with legislative requirements. Statutory fees are forecast to decrease by 8.7% (\$19,000) compared to 2013-2014 mainly due to forecast reduced level of planning permit fees. A detailed listing of statutory fees is included in Appendix E.

#### **4.2.3 User fees (\$94,000 decrease)**

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include separate rating schemes, use of leisure, entertainment and other community facilities and the provision of human services such as family day care and home help services. In setting the budget, the key principle for determining the level of user charges has been to ensure that fees increases at least in line with the Local government Cost index (3.4%) or market levels.

A detailed listing of user fees and charges are included as Appendix E and on a per charge basis most fees will increase in line with the Local Government cost index of 3.4%. However, overall, collection of user fees and charges are projected to decrease by 1.7% or \$94,000 over 2013-2014 forecast actual. The main contributing factors the the reduction in fee income due to outsourcing operation of the lakes and CratersHoliday Park, non-recurrent fee income from a number of sources and a forecast reduction of private works income.

#### **4.2.4 Contributions - cash (\$204,000 decrease)**

Contributions relate to monies paid by developers in regard to public resort & recreation, drainage and car parking in accordance with planning permits issued for property development. It also includes contributions from community groups towards Council projects and contributions towards special charge schemes. Capital contributions make up \$235,000 of the total contributions in 2014-2015.

Contributions are projected to decrease by \$204,000 compared to 2013-2014 due to a reduction in the number of projects having community support and special charges scheme projects occurring in 2014-2015 (refer to Appendix C for a full list of special charge scheme projects).



#### 4.2.5 Reimbursements (\$1.269 million decrease)

Reimbursements relate to monies paid by organisations as a result of work performed and insurance claims during the year. Costs incurred for working on VicRoads roads are reimbursed to Council as well as administration costs from the Lismore Landcare group. Reimbursements will decrease due to completion of the restoration work for damage incurred in the floods of 2011 early in 2013-2014.

#### 4.2.6 Grants - operating (\$3.1 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 will increase in 2014-2015 by 44% or \$3.1 million compared to 2013-2014 forecast actual. The main contributing factor to the increase is the prepayment of 50% 2013-2014 Victorian Grants Commission (VGC) allocation in June 2013. Council has not forecast for prepayment of the 2014-2015 VGC allocation in 2013-2014.

Operating Grant Funding Types	Forecast		Variance \$'000	Variance %
	Actual	Budget		
	2013-2014 \$'000	2014-2015 \$'000		
<i>Recurrent grants</i>				
Aged & Disability Services	1,077,437	1,095,665	18,228	1.7%
Community Planning	70,000	-	(70,000)	(100.0%)
Economic Development	20,000	10,000	(10,000)	(50.0%)
Emergency	51,827	53,900	2,073	4.0%
Environmental Health	6,300	24,430	18,130	287.8%
Family Day Care	98,000	101,500	3,500	3.6%
Victorian Grants Commission	3,311,368	7,016,243	3,704,875	111.9%
Human Resources	5,000	4,000	(1,000)	(20.0%)
Kindergartens	834,001	786,360	(47,641)	(5.7%)
Local Laws	12,875	13,225	350	100.0%
Maternal and Child Health	182,400	174,121	(8,279)	(4.5%)
Mobile Child Care	459,256	470,071	10,815	2.4%
Planning Services	5,000	5,000	0	0.0%
Youth	49,440	50,090	650	1.3%
<b>Total recurrent grants</b>	<b>6,182,904</b>	<b>9,804,605</b>	<b>3,621,701</b>	<b>58.6%</b>
<i>Non-recurrent grants</i>				
Assets	20,000	10,000	(10,000)	(50.0%)
Community Planning	59,000	-	(59,000)	(100.0%)
Recreation Projects	177,195	-	(177,195)	(100.0%)
Community Services Management	22,000	23,000	1,000	4.5%
Economic Development	315,000	199,000	(116,000)	(36.8%)
Emergency	13,864	-	(13,864)	(100.0%)
Environment	108,341	-	(108,341)	(100.0%)
Human Resources	7,500	-	(7,500)	(100.0%)
Kindergartens	49,702	4,000	(45,702)	(92.0%)
Other Non Council Buildings	7,000	17,370	10,370	148.1%
<b>Total non-recurrent grants</b>	<b>779,602</b>	<b>253,370</b>	<b>(526,232)</b>	<b>(67.5%)</b>
<b>Total Operating Grants</b>	<b>6,962,506</b>	<b>10,057,975</b>	<b>3,095,469</b>	<b>44.5%</b>

#### 4.2.7 Grants - capital (\$419,000 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 8.8% or \$582,000 compared to 2013-2014 due to specific nature of the funding for capital works projects. Section 6. "Analysis of Capital Budget" includes a more detailed analysis of the grants and contributions expected to be received during the 2014-2015 year.

Capital Grant Funding Types	Forecast		Variance \$'000	Variance %
	Actual	Budget		
	2013-2014 \$'000	2014-2015 \$'000		
<i>Recurrent grants</i>				
Roads to Recovery	1,624,000	1,624,000	0	0.0%
Country Roads and Bridges	1,000,000	1,000,000	0	0.0%
<b>Total recurrent grants</b>	<b>2,624,000</b>	<b>2,624,000</b>	<b>0</b>	<b>0.0%</b>
<i>Non-recurrent grants</i>				
Artworks	60,000	30,000	(30,000)	(50.0%)
Buildings	1,124,400	1,310,000	185,600	16.5%
Footpaths	5,000	-	(5,000)	(100.0%)
Parks and gardens	30,000	19,600	(10,400)	(34.7%)
Playgrounds and Skateparks	80,000	119,764	39,764	49.7%
Roads	616,600	220,000	(396,600)	(64.3%)
Other Infrastructure	202,000	-	(202,000)	(100.0%)
<b>Total non-recurrent grants</b>	<b>2,118,000</b>	<b>1,699,364</b>	<b>(418,636)</b>	<b>(19.8%)</b>
<b>Total Capital Grants</b>	<b>4,742,000</b>	<b>4,323,364</b>	<b>(418,636)</b>	<b>(8.8%)</b>

#### 4.2.8 Other income (\$113,000 decrease)

Other income relates to interest revenue on investments, cost recoups, interest on rate arrears and other miscellaneous income items.

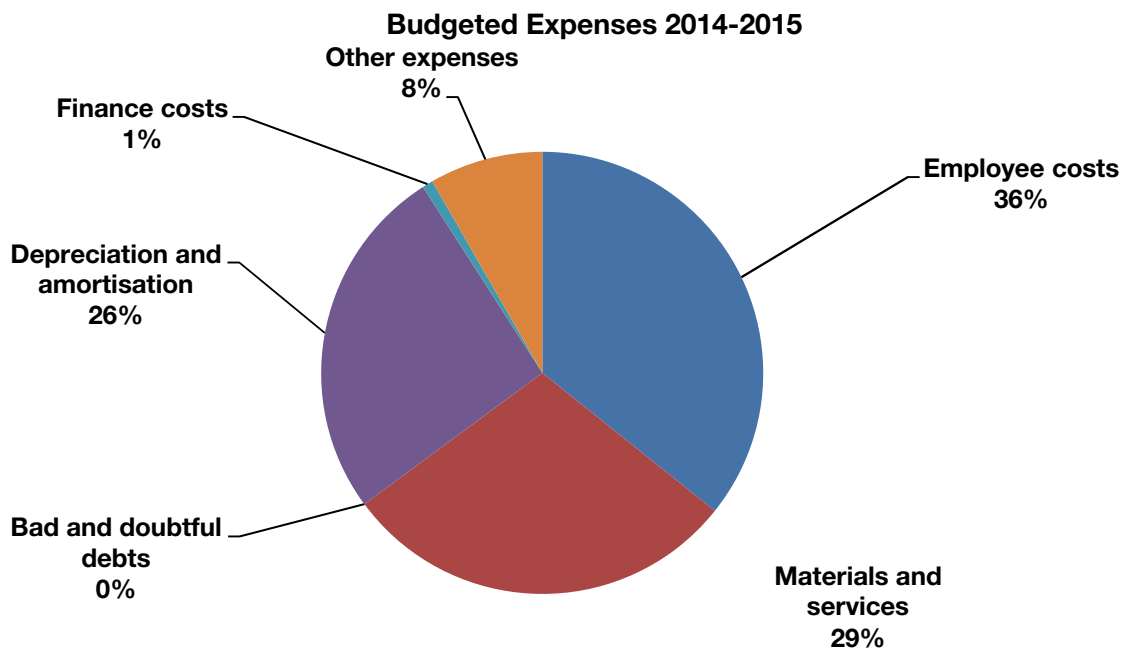
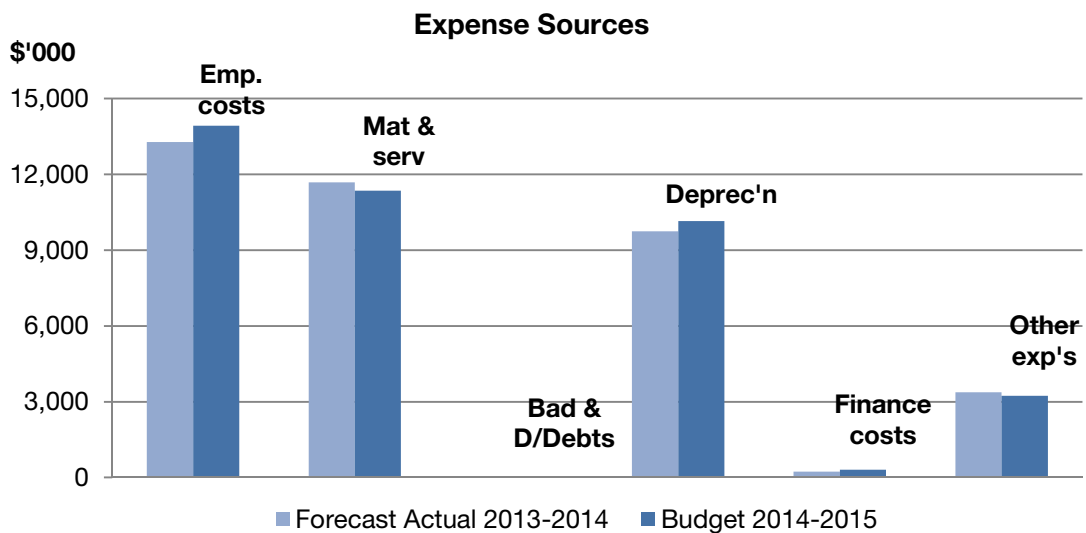
Other income is forecast to decrease by 30% or \$113,000 compared to 2013-2014. Interest on investments is forecast to decline in 2014-2015 by 20% compared to 2013-2014 forecast actual. This is mainly due to a expected continued low interest rates.

#### 4.2.9 Net gain on sale of assets (\$7,000 decrease)

Proceeds from the sale of Council assets is expected to be \$427,000 for 2014-2015 and relate mainly to the planned reduction in cyclical replacement of part of the plant and vehicle fleet. The written down value of assets sold is forecast to be \$650,000.

### 4.3 Expenses

Expense Types	Ref	Forecast	Budget	Variance	Variance
		Actual	2014-2015		
		2013-2014	2014-2015		
		\$'000	\$'000	\$'000	%
Employee costs	4.3.1	13,281	13,933	652	4.9%
Materials and services	4.3.2	11,685	11,364	(321)	(2.7%)
Bad and doubtful debts	4.3.3	6	2	(4)	(63.6%)
Depreciation and amortisation	4.3.4	9,750	10,150	400	4.1%
Finance costs	4.3.5	240	310	70	29.1%
Other expenses	4.3.6	3,381	3,231	(150)	(4.4%)
<b>Total expenses</b>		<b>38,342</b>	<b>38,989</b>	<b>647</b>	<b>1.69%</b>



#### 4.3.1 Employee costs (\$652,000 increase)

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

Employee costs are forecast to increase by 4.9% or \$652,000 compared to 2013-2014 forecast actual. There are no new positions budgeted for 2014-2015 and the increase in employee costs has been largely absorbed by the low growth in materials and contracts. The main factors contributing to the increase are the Enterprise Bargaining Agreement (EBA) annual increase, the legislated increase in the superannuation guarantee contribution of 0.25% and the 2013-2014 forecast actual includes employee costs reductions recognised during the year due to vacant position during the year reducing the forecast actual result and FTE at the end of the year due to current vacancies.

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

Department	Comprises			
	Budget	Permanent	Permanent	Casual
	2014/15 \$'000	Full Time \$'000	Part Time \$'000	
Governance	491	451	40	-
Corporate and Community Services	4,670	2,928	1,701	41
Community Relations	710	598	97	15
Sustainable Development	3,230	2,512	612	106
Works and Services	4,832	4,708	124	-
<b>Total staff expenditure</b>		<b>11,197</b>	<b>2,574</b>	<b>162</b>
<b>Total expenditure</b>	<b>13,933</b>			

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

Department	Budget FTE	Comprises	
		Permanent Full Time	Permanent Part Time
Governance	2.92	2	0.92
Corporate and Community Services	59.89	25	34.89
Community Relations	8.61	5	3.61
Sustainable Development	35.99	28	7.99
Works and Services	80.22	78	2.22
<b>Total</b>	<b>187.63</b>	<b>138</b>	<b>49.63</b>
Casuals	14.15		
<b>Total staff</b>	<b>201.78</b>		

#### **4.3.2 Materials and services (\$321,000 decrease)**

Materials and services include the purchases of consumables, payments to contractors for the provision of services. Materials and services are forecast to decrease by 2.7% or \$321,000 compared to 2013-2014. A number of one off expenses in 2013-2014 have contributed to the projected decrease.

Council has a focus on reducing costs, promoting active identification of saving opportunities and doing more with the same resources.

#### **4.3.3 Bad and doubtful debts (\$4,000 decrease)**

A minor decrease in Bad and doubtful debts is projected for 2014-2015 as compared to 2012-2013. Council's bad and doubtful debts is minimal compared to total expenditure.

#### **4.3.4 Depreciation and amortisation (\$400,000 increase)**

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads, bridges, footpaths and drains. The increase of \$400,000 for 2014-2015 is due mainly to the completion of the 2013-2014 capital works program and the full year effect of depreciation on the 2012-2013 capital works program. Refer to section 6. 'Analysis of Capital Budget' for a more detailed analysis of Council's capital works program for the 2014-2015 year.

#### **4.3.5 Finance costs (\$70,000 increase)**

Borrowing costs relate to interest charged by financial institutions on funds borrowed. The increase in borrowing costs in 2014-2015 results from the planned borrowings of \$1.5 million to be taken out late in 2013-2014 to be paid off rapidly over three years. Refer to Section 10 for more detail.

#### **4.3.6 Other expenses (\$150,000 decrease)**

Other expenses relate to a range of items including utilities, contributions to community groups, advertising, insurances, motor vehicle registrations, levy payments and other miscellaneous expenditure items. Other expenses are forecast to decrease by 4.4% or \$150,000 compared to 2013-2014 forecast actual. This is mainly due to non-recurrent community contributions associated with the community planning program offset by an increase in lease payments and insurance costs forecast for 2014-2015.

## 5. Analysis of budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2014-2015 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

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

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

## 5.1 Budgeted cash flow statement

		Forecast Actual	Budget	Variance
	Ref	2013-2014 \$'000	2014-2015 \$'000	\$'000
<b>Cash flows from operating activities</b>	5.1.1			
<i>Receipts</i>				
Rates and charges		17,644	18,561	916
Statutory fees and fines		219	200	(19)
User fees and fines		5,453	5,536	83
Contributions - cash		465	261	(204)
Reimbursements		4,206	1,585	(2,621)
Grants - operating		6,963	10,058	3,095
Grants - capital		4,742	4,323	(419)
Other receipts		375	262	(113)
		<b>40,068</b>	<b>40,787</b>	<b>717</b>
<i>Payments</i>				
Employee costs		(12,921)	(13,683)	(762)
Other payments		(14,596)	(14,594)	2
		<b>(27,516)</b>	<b>(28,278)</b>	<b>(760)</b>
<b>Net cash provided by operating activities</b>		<b>12,552</b>	<b>12,509</b>	<b>(43)</b>
<b>Cash flows from investing activities</b>	5.1.2			
Proceeds from sales of property, infrastructure, plant & equip		434	427	(7)
Payments for property, infrastructure, plant and equipment		(11,670)	(12,117)	(447)
<b>Net cash used in investing activities</b>		<b>(11,236)</b>	<b>(11,690)</b>	<b>(454)</b>
<b>Cash flows from financing activities</b>	5.1.3			
Finance costs		(240)	(310)	(70)
Proceeds from borrowings		1,500	1,250	(250)
Repayment of borrowings		(977)	(1,324)	(347)
<b>Net cash from (used in) financing activities</b>		<b>283</b>	<b>(384)</b>	<b>(667)</b>
<b>Net increase in cash and cash equivalents</b>		<b>1,599</b>	<b>436</b>	<b>(1,163)</b>
Cash and cash equivalents at the beg of the year		8,111	9,710	1,599
<b>Cash and cash equivalents at end of the year</b>	5.1.4	<b>9,710</b>	<b>10,146</b>	<b>436</b>

### 5.1.1 Operating activities (\$43,000 decrease)

The decrease in cash inflows from operating activities is due mainly to the decrease in cash from reimbursement income (\$2.27 million) associated with restoration of infrastructure damaged in the 2011 flood event and a reduction in cash from non-recurrent capital grants and contributions due to being specific purpose in nature. These major decreases are offset by a \$3.3 million increase in operating grants due to the advance payment of the 2013-2014 grants commission in 2012-2013, resulting in a net decrease of \$43,000.

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
	2013-2014	2014-2015	
	\$'000	\$'000	\$'000
<b>Surplus / (deficit) for the year</b>	<b>863</b>	<b>1,575</b>	712
Depreciation	9,750	10,150	400
Loss / (gain) on sale of assets	216	223	7
Finance Costs	240	310	70
Net movement in current assets and liabilities	(1,483)	(252)	1,231
<b>Cash flows available from operating activities</b>	<b>12,552</b>	<b>12,509</b>	<b>2,419</b>

### 5.1.2 Investing activities (\$454,000 increase)

The amount of payments for investing activities represents the capital works expenditure disclosed in section 6 and 10 of this budget report. The increase is mainly related to one off increase in "new" capital expenditure associated with Terang Children's Centre.

### 5.1.3 Financing activities (\$667,000 decrease)

For 2014-2015 new borrowings will be less than loan principal and interest repayments resulting in net cash outflow of \$384,000 from financing activities compared to net cash inflow in 2013-2014 of \$283,000. The overall result is a decrease in cash from financing activities of \$667,000.

### 5.1.4 Cash and cash equivalents at end of the year (\$436,000 increase)

Overall, total cash and investments is forecast to increase by \$436,000 to \$10.15 million as at 30 June 2015, reflecting Council's strategy of rebuilding a healthy cash reserve after the payment of the defined benefit superannuation contribution paid in 2012-2013. This is consistent with Council's Strategic Resource Plan (see Section 8), which forecasts a gradual increase in capital works and reduction in borrowings from 2014-2015 onwards once cash reserves have returned to a prudent level.



## 5.2 Restricted and unrestricted cash and investments

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted cash flow statement above indicates that Council is estimating at 30 June 2015 it will have cash and investments of \$10.15 million, which has been restricted as shown in the following table.

		Forecast		
	Ref	Actual 2014 \$'000	Budget 2015 \$'000	Variance \$'000
<b>Total cash and investments</b>		<b>9,710</b>	<b>10,146</b>	<b>436</b>
Restricted cash and investments				
- Statutory reserves	5.2.1	(109)	(106)	(3.5)
- Specific purpose reserves	5.2.2	(35)	(515)	480.0
<b>Unrestricted cash and investments</b>	5.2.3	<b>9,566</b>	<b>9,526</b>	<b>(40)</b>

### 5.2.1 Statutory reserves (\$105,500)

These funds must be applied for specified statutory purposes in accordance with various legislative and contractual requirements. While these funds earn interest revenues for Council, the funds are not available for other purposes. During the 2014-2015 year \$3,500 transfer from the reserve is expected.

### 5.2.2 Specific purpose reserves (\$515,000)

Specific purpose reserves relate to anticipated future expenditure although maybe used at Council's discretion. During the 2014-2015 year \$480,000 is budgeted to be transferred to Specific Purpose Reserves for future restoration work to be completed at the Naroghid Landfill (\$80,000) and provision for future defined benefit superannuation call (\$400,000). The decisions about future use of these funds has been reflected in Council's Strategic Resource Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan.

### 5.2.3 Unrestricted cash and investments (\$9.526 million)

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

## 6. Analysis of capital budget

This section analyses the planned capital expenditure budget for the 2014-2015 year and the sources of funding for the capital budget.

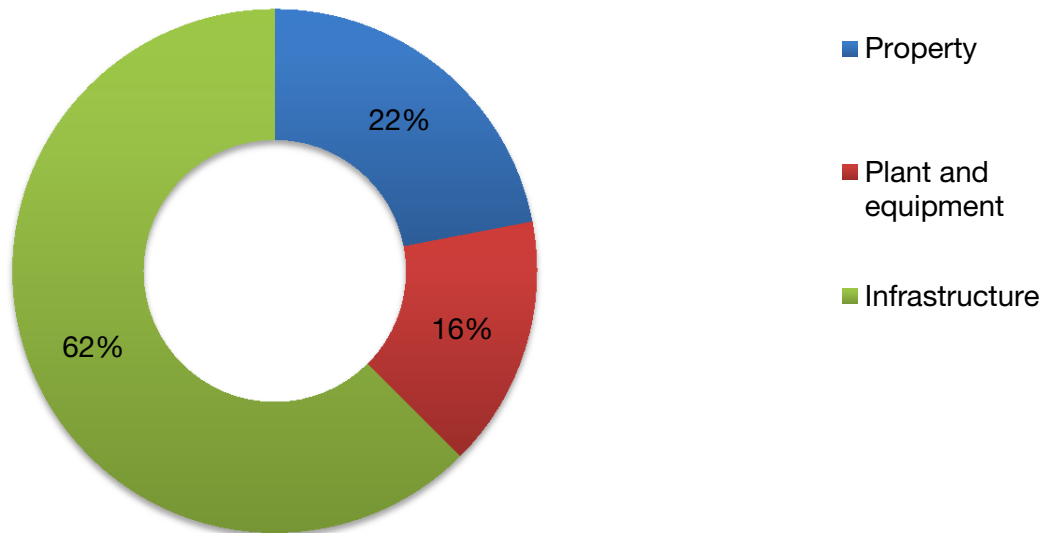
### 6.1 Capital works

Capital Works Areas	Ref	Forecast		Variance
		Actual	Budget	
		2013-2014	2014-2015	
		\$'000	\$'000	\$'000
<b>Works carried forward</b>				
Various projects	6.1.1	0	0	0
<b>Total works carried forward</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>New works</b>				
<b>Property</b>	6.1.2			
Buildings		0	1,940	1,940
Building improvements		1,044	723	(322)
<b>Total property</b>		<b>1,044</b>	<b>2,663</b>	<b>1,619</b>
<b>Plant and equipment</b>	6.1.3			
Plant, machinery and equipment		1,641	1,567	(74)
Computers and telecommunications		70	315	245
<b>Total plant and equipment</b>		<b>1,711</b>	<b>1,882</b>	<b>171</b>
<b>Infrastructure</b>	6.1.4			
Roads		6,258	5,971	(287)
Bridges		350	355	5
Footpaths and cycleways		698	236	(462)
Drainage		80	88	8
Rec, leisure and community facilities		255	287	32
Parks, open space and streetscapes		750	605	(145)
Other infrastructure		30	30	0
<b>Total infrastructure</b>		<b>8,421</b>	<b>7,573</b>	<b>(848)</b>
<b>Total new works</b>		<b>11,176</b>	<b>12,117</b>	<b>941</b>
<b>Total capital works expenditure</b>		<b>11,176</b>	<b>12,117</b>	<b>941</b>
<b>Represented by:</b>				
Asset renewal expenditure	6.1.5	8,206	8,446	240
New asset expenditure	6.1.5	1,440	2,648	1,208
Asset upgrade/expansion expenditure	6.1.5	1,530	1,023	(507)
<b>Total capital works expenditure</b>		<b>11,176</b>	<b>12,117</b>	<b>941</b>

### 6.1.1 Carried forward works

At the end of each financial year there are projects which are either incomplete or not commenced due to planning issues, weather delays, extended consultation etc. If any projects from 2013-2014 are carried forward into 2014-2015 they will be noted in Council's first quarter Finance Report usually presented at the October Council meeting.

### Budgeted Capital Works 2014-2015



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

### 6.1.2 Property (\$2.66 million)

For the 2014-2015 year, \$1.940 million is planned to construct the new Terang Children's centre, this project is contingent on grant funding of \$800,000. Other building projects include Camperdown Theatre Royal (\$81,000), Energy and Water Savings initiatives (\$250,000) and Timboon Stadium - Post Socket Repairs (\$42,000). A full listing of projects is contained in Appendix C.

### 6.1.3 Plant and equipment (\$1.882 million)

\$1.567 million is planned to be spent on light and heavy plant and equipment for the 2014-2015 year, including scheduled replacement of Council's light and heavy fleet. In addition, \$314,500 is planned to be spent on Information Technology hardware and software, including planned renewal. A full listing of projects is contained in Appendix C.

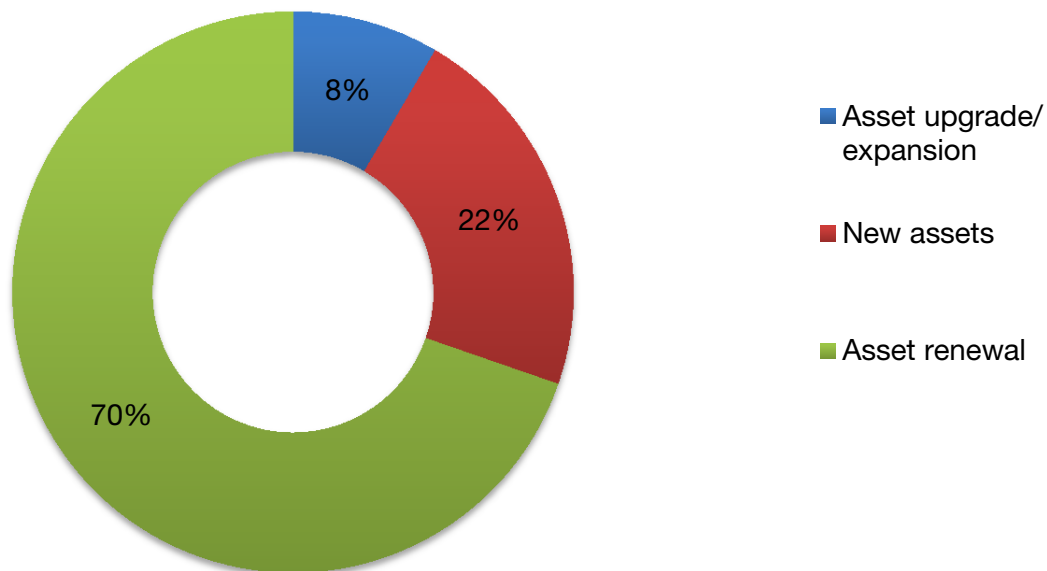
#### 6.1.4 Infrastructure (\$7.573 million)

\$5.971 million is planned to be spent on road infrastructure in 2014-2015 including roads to recovery projects, resheeting, minor patching, safety improvements and urban and rural reseals. A change in priority to unsealed gravel road renewal will see more spent on this asset class and less on sealed local roads, driven by condition data collected by Council. \$236,000 is planned to be spent on Footpaths including footpath renewal in Timboon, Skipton and Terang and three special charge schemes in Terang, Timboon and Cobden. Playgrounds will receive an injection of \$287,000, including Camperdown APEX park Stage 3 & 4 (\$137,000) and Playground Renewal in Terang (\$150,000). Camperdown Streetscape refresh is also planned for 2014-2015 (\$500,000) with value of works contingent upon grant funding of \$250,000. A full listing of projects is contained in Appendix C.

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

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

#### Budgeted Capital Works 2014-2015

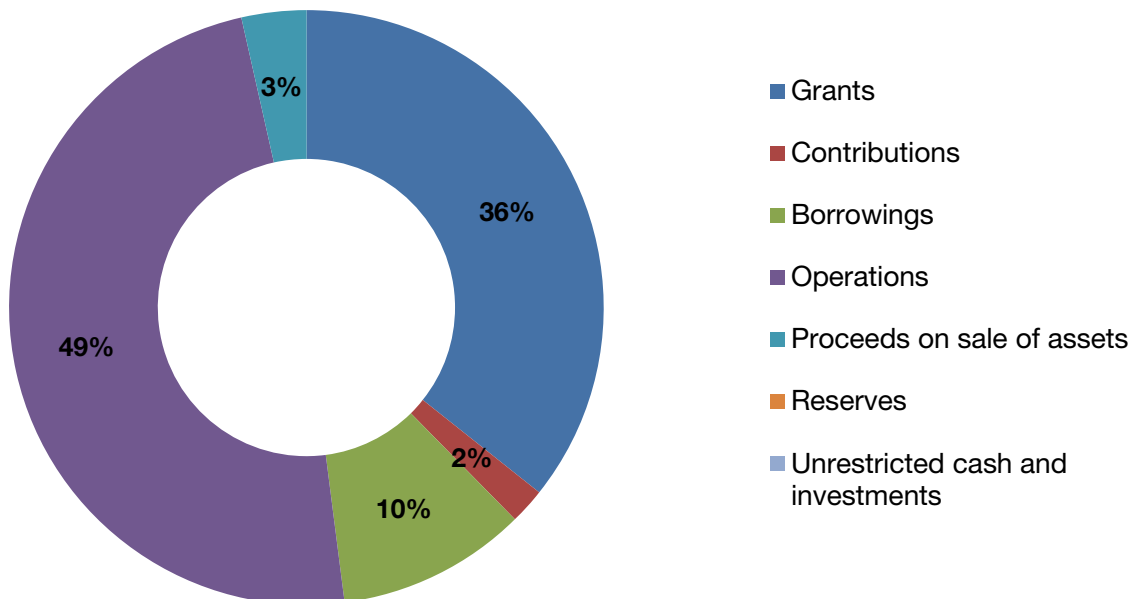


Source: Appendix A. A more detailed listing of capital works is included in Appendix C.

## 6.2 Funding sources

Sources of funding	Ref	Forecast	Budget	Variance
		Actual	2014-2015	
		2013-2014	2014-2015	
		\$'000	\$'000	\$'000
<b>Works carried forward</b>				
		0	0	0
<b>Total works carried forward</b>	6.2.1	0	0	0
<b>New works</b>				
<i>Current year funding</i>				
Grants	6.2.2	2,118	4,324	2,206
Contributions	6.2.3	303	235	(68)
Borrowings	6.2.4	1,500	1,250	(250)
<b>Council cash</b>				
Operations	6.2.5	6,821	5,880	
Proceeds on sale of assets	6.2.6	434	427	(7)
Reserves	6.2.7	-	-	-
Unrestricted cash and investments	6.2.8	-	-	-
<b>Total new works</b>		<b>11,176</b>	<b>12,117</b>	941
<b>Total funding sources</b>		<b>11,176</b>	<b>12,117</b>	941

### Budgeted Total Funding Sources 2014-2015



Source: Appendix A

### **6.2.1 Carried forward works**

At the end of each financial year there are projects which are either incomplete or not commenced due to planning issues, weather delays, extended consultation etc. If any projects from 2013-2014 are carried forward into 2014-2015 they will be noted in Council's first quarter Finance Report usually presented at the October Council meeting.

### **6.2.2 Grants - Capital (\$4.16 million)**

Capital grants include all monies received from State and Federal government for the purposes of funding the capital works program. Significant grants are budgeted to be received for Roads to Recovery projects (\$1.624 million), and Country Roads and Bridges (\$1 million).

### **6.2.3 Contributions (\$235,000)**

Contributions for capital projects generally come from community sources, including recreation reserve and hall committees (\$177,500), as well as special charge schemes (\$57,500) for specific new infrastructure.

### **6.2.4 Loans (\$1.25 million)**

Borrowings of \$1.25million will be used to fund part of Council's capital works program in 2014-2015.

### **6.2.5 Operations (\$5.88 million)**

Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$5.88 million will be generated from operations to fund the 2014-2015 capital works program. This included \$5.73 million from general revenue and \$15,000 from funds set aside for Building Stronger Coranagamite Communities projects.

### **6.2.6 Proceeds from sale of assets (\$427,000)**

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

### **6.2.7 Reserve cash and investments (\$nil)**

The Council has cash reserves, which includes the Public Resort and Recreation Reserve and Landfill rehabilitation reserve.

### **6.2.8 Unrestricted cash and investments (\$nil)**

It is budgeted that Council will not use any of its unrestricted cash for capital projects in 2014-2015

## 7. Analysis of budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2013-2014 and 2014-2015. It also considers a number of key performance indicators.

### 7.1 Budgeted balance sheet

	Ref	Forecast Actual 2014 \$'000	Budget 2015 \$'000	Variance \$'000
<b>Current assets</b>	7.1.1			
Cash and cash equivalents		9,710	10,146	436
Trade and other receivables		2,276	2,276	-
Inventories		75	75	-
Other assets		656	656	-
<b>Total current assets</b>		<b>12,717</b>	<b>13,153</b>	<b>436</b>
<b>Non-current assets</b>	7.1.1			
Trade and other receivables		135	133	(2)
Investments in associates		279	279	-
Property, infrastructure, plant and equipment		381,483	382,799	1,317
<b>Total non-current assets</b>		<b>381,896</b>	<b>383,211</b>	<b>1,315</b>
<b>Total assets</b>		<b>394,613</b>	<b>396,364</b>	<b>1,751</b>
<b>Current liabilities</b>	7.1.2			
Trade and other payables		2,933	2,933	-
Trust funds and deposits		145	145	-
Provisions		3,272	3,350	(78)
Interest-bearing loans and borrowings		1,385	995	390
<b>Total current liabilities</b>		<b>7,735</b>	<b>7,423</b>	<b>312</b>
<b>Non-current liabilities</b>	7.1.2			
Provisions		2,669	2,841	(172)
Interest-bearing loans and borrowings		3,209	3,525	(316)
<b>Total non-current liabilities</b>		<b>5,878</b>	<b>6,366</b>	<b>(488)</b>
<b>Total liabilities</b>		<b>13,613</b>	<b>13,789</b>	<b>(176)</b>
<b>Net assets</b>		<b>381,000</b>	<b>382,575</b>	<b>1,575</b>
<b>Equity</b>	7.1.4			
Accumulated surplus		208,751	209,849	1,098
Asset revaluation reserve		172,105	172,105	-
Cash Backed Reserves		144	621	477
Other reserves		0	0	-
<b>Total equity</b>		<b>381,000</b>	<b>382,575</b>	<b>1,575</b>

Source: Appendix A

### **7.1.1 Current Assets (\$436,000 increase) and Non-Current Assets (\$1.315 million increase)**

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to increase by \$436,000 during the year.

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

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

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

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment and infrastructure which has been built up by the Council over many years. The increase in this balance is attributable to the net result of the capital works program (\$12.12 million), depreciation of assets (\$10.25 million) and the written down value of assets sold (\$650,000).

### **7.1.2 Current Liabilities (\$312,000 decrease) and Non Current Liabilities (\$488,000 increase)**

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2013-2014 levels.

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

Interest-bearing loans and borrowings are borrowings of Council. The Council is budgeting to repay loan principal of \$1.324 million over the year.



### 7.1.3 Working Capital (\$748,000 increase)

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

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

	Ref	Forecast		Variance \$'000
		Actual 2014 \$'000	Budget 2015 \$'000	
<b>Current assets</b>		12,717	13,153	436
<b>Current liabilities</b>		7,735	7,423	(312)
<b>Working capital</b>		4,982	5,730	748
Restricted cash and investment current assets				
- Statutory reserves		(109)	(106)	3.5
- Specific purpose reserves		(35)	(515)	(480)
<b>Unrestricted working capital*</b>		4,838	5,110	272

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

### 7.1.4 Equity (\$1.575 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. In 2014-2015 it is expected that \$477,000 will be transferred to Reserves from the Accumulated Surplus.
- Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. The increase in accumulated surplus of \$1.098 million results directly from the operating surplus for the year.

During the year \$480,000 is budgeted to be transferred to other reserves from accumulated surplus. This reflects future remedial work to be completed at Council's landfill facility (\$80,000) and provision for future defined superation calls (\$400,000). \$3,500 is budgeted to be transferred from reserve for a specific recreation project. Net transfers to/from reserve will be \$476,500. This is a transfer between equity balances only and does not impact on the total balance of equity.

## 7.2 Key assumptions

In preparing the Budgeted Balance Sheet for the year ending 30 June 2015 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 2014-2015 year (2013-2014: 99% forecast actual)
- Other debtors and creditors to be in line with historical actuals as per annual financial statements
- Proceeds from the sale of plant in 2013-2014 and 2014-2015 to be received in full in their respective years
- Employee entitlements to be increased by the Enterprise Agreement outcome offset by the impact of more active management of leave entitlements of staff
- Borrowings of \$1.25 million to be drawn in December 2014
- Repayment of loan principal to be \$1.324 million
- Total capital expenditure to be \$12.12 million
- A total of \$80,000 to be transferred from accumulated surplus, to reserves representing future remedial work to be completed at Council's landfill facility and \$400,000 be transferred from accumulated surplus to reserve representing future defined benefit suoeranuation call.

## 8. Strategic resource plan and key financial indicators

This section details the Strategic Resource Plan for the years 2014-2015 to 2017-2018, and provides information on the long term financial projections of the Council and linkages to the 2014-2015 Budget. The Budgeted statements contained within Appendix A form part of the Strategic Resource Plan.

### 8.1 Plan development

The Act requires a Strategic Resource Plan 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.

Council has prepared a Strategic Resource Plan (SRP) for the four years 2014-2015 to 2017-2018 as part of its ongoing financial planning to assist in adopting a budget within a longer term framework. The SRP takes the strategic objectives and strategies as specified in the Council Plan and expresses them in financial terms for the next four years.

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

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

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

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

The 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 the National Asset Management Framework NAMF and 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.

## 8.2 Financial resources

The Strategic Resource Plan achieves a sustainable financial position for the Council. The plan generates an adjusted underlying operating surplus from 2017-2018 and only a small deficit in the preceding years of the plan which shows that the Council can meet its day to day expenditure from recurrent income. The adjusted underlying result excludes from the operating surplus or deficit non-recurrent capital income. The small adjusted underlying deficit in 2014-2015 is mainly due to non-recurrent expenditure funded from surplus cash generated in 2013-2014.

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

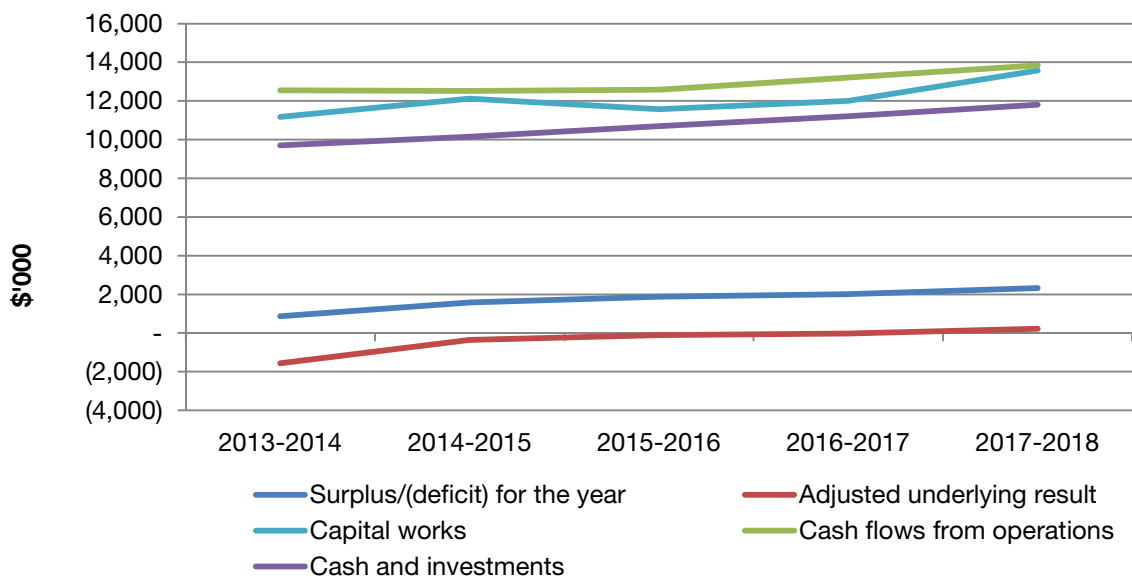
The following table summarises the key financial results for the next four years as set out in the SRP for years 2014-2015 to 2017-2018. Appendix A includes a more detailed analysis of the financial resources to be used over the four year period.

	Forecast	Budget	Strategic Resource Plan			Trend
	Actual		Projections			
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	+ / o / -
	\$'000	\$'000	\$'000	\$'000	\$'000	
Surplus/(deficit) for the year	863	1,575	1,877	2,018	2,325	+
Adjusted underlying result	(1,558)	(360)	(106)	(19)	227	+
Cash and investments	9,710	10,146	10,696	11,205	11,799	+
Cash flows from operations	12,552	12,509	12,591	13,219	13,839	+
Capital works	11,176	12,117	11,570	12,011	13,581	+

Key to Forecast Trend:

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

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



The following key assumptions were used to form the plan:

	2014-2015	2015-2016	2016-2017	2017-2018
	%	%	%	%
Consumer Price Index	2.5	2.5	2.5	2.5
Engineering Construction Index	3.2	3.2	3.2	3.2
Non-residential Building Index	3.5	3.5	3.5	3.5
Local Government Cost Index	3.4	3.4	3.5	3.6
Rate increases	5.0	5.0	5.0	5.0
Property growth	1.0	1.0	1.0	0.6
Wages growth	3.6	3.5	3.5	3.7
Government funding	2.5	2.5	2.8	3.0
Statutory fees	3.4	3.4	3.5	3.6
Investment return	5.0	2.5	2.8	3.0

The key outcomes of the Plan are as follows:

- Financial sustainability** - Cash and investments is forecast to increase over the four year period from \$9.91 million to \$11.80 million, which indicates a balanced budget on a cash basis in each year. However, pressure will still be on Council to ensure the infrastructure is maintained and renewed in line with current plans and secure grant funding to support the capital works program.
- Rating Strategy** – Modest rate increases are forecast over the four years at an average of 5.0% per annum. In 2014-2015 the "one-off" municipal charge levied in 2013-2014 will be removed as planned resulting in a 22.6% decrease in income from this source raised in 2014-2015. The overall rates and charges increase taking into account Council's rates, municipal charge, kerbside collection charge is an increase of 2.1% in 2014-2015.

The existing rating strategy comprises four differential rates (general, farm, vacant industrial land and cultural & recreational). These rates are structured in accordance with the requirements of the Local Government Act and Cultural and Recreational Lands Act. The farm rate is set at 94% of the general rate, the vacant industrial land rate 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 and a kerbside collection charge.

- **Service Delivery Strategy** – Service levels have been maintained throughout the four year period. Despite this, small operating surpluses are forecast in the four years with a decrease in the surplus in 2014/15 due to an expected reduction in capital grants and very minimal growth in operating grants. However, excluding the effects of non-operating items such as capital contributions, the adjusted underlying result is a small deficit in 2014-2015 and improving to a surplus for the forward three year period. The adjusted underlying result is a measure of financial sustainability and is an important measure as once-off items can often mask the operating result.

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Expenditure	38,342	38,989	40,299	41,647	43,102
Operating Income	38,989	40,564	42,176	43,664	45,427
<b>Operating Surplus</b>	<b>(647)</b>	<b>(1,575)</b>	<b>(1,877)</b>	<b>(2,018)</b>	<b>(2,325)</b>
<i>Less Rates</i>	18,173	18,561	19,526	20,542	21,610
<i>Less Capital Grants</i>	4,742	4,323	4,431	4,553	4,690
<b>Cost of Services</b>	<b>(23,563)</b>	<b>(24,459)</b>	<b>(25,834)</b>	<b>(27,113)</b>	<b>(28,625)</b>

- **Borrowing Strategy** – Borrowings are forecast to reduce from \$4.52 million to \$2.29 million over the four year period. This includes new borrowings of \$1.25 million in 2014-2015 and \$0.5 million in 2015-2016. With a debt reduction strategy in place, no new borrowings are planned for years beyond 2015-2016.

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
	\$'000	\$'000	\$'000	\$'000	\$'000
New loans	1,500	1,250	500	0	0
Loan principal repaid	977	1,324	1,385	995	352
Loan interest	240	310	290	229	177
Loan Balance	4,594	4,520	3,635	2,640	2,288

- **Infrastructure Strategy** – Capital expenditure in 2014-2015 will be \$12.117 million. Without the certainty of external grants, capital expenditure will remain steady over the 4 year period as Council continues to rely on working capital and borrowings to fund part of its capital works program.

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
	\$'000	\$'000	\$'000	\$'000	\$'000
Grants & Contributions	6,881	4,559	4,699	4,828	4,973
Borrowings	1,500	1,250	500	-	-
Council Cash	2,795	6,308	6,371	7,183	8,608
<b>Total Capital Program</b>	<b>11,176</b>	<b>12,117</b>	<b>11,570</b>	<b>12,011</b>	<b>13,581</b>

### 8.3 Key financial indicators

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

Indicator	Notes	Forecast		Strategic Resource Plan			Trend + / o / -	
		Actual 2013-2014	Budget 2014-2015	Projections 2015-2016	2016-2017	2017-2018		
<b>Operating position</b>								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-4.2%	-0.9%	-0.3%	0.0%	0.5%	+
<b>Liquidity</b>								
Working Capital	Current assets / current liabilities	2	164.4%	177.2%	202.5%	205.4%	208.7%	+
Unrestricted cash	Unrestricted cash / current liabilities		123.7%	128.3%	139.6%	136.3%	133.9%	+
<b>Obligations</b>								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	25.3%	24.4%	18.6%	12.9%	10.6%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		6.7%	8.8%	8.6%	6.0%	2.4%	+
Indebtedness	Non-current liabilities / own source revenue		17.3%	17.7%	16.6%	13.8%	12.6%	+
Asset renewal	Asset renewal expenditure / depreciation	4	84.2%	83.2%	93.6%	92.5%	100.8%	+
Asset renewal (inc upgrade/ expansion)	Asset renewal, upgrade and expansion expenditure / depreciation		99.9%	93.3%	105.6%	98.2%	112.2%	+

Indicator	Notes	Forecast		Strategic Resource Plan			Trend +/-	
		Actual	Budget	Projections				
		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018		
<b>Stability</b>								
Rates concentration	Rate revenue / adjusted underlying revenue	5	49%	48%	49%	49%	50%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.4%	0.4%	0.4%	0.4%	0.5%	o
<b>Efficiency</b>								
Expenditure level	Total expenditure / no. of property assessments		\$ 4,023	\$ 4,091	\$ 4,229	\$ 4,370	\$ 4,523	+
Revenue level	Residential rate revenue / No. of residential property assessments		\$ 1,389	\$ 1,486	\$ 1,560	\$ 1,638	\$ 1,720	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		5.1%	4.8%	4.6%	4.4%	4.3%	+

Key to Forecast Trend:

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



## Notes to indicators

**1 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 four year period.

**2 Working Capital** – The proportion of current liabilities represented by current assets. Working capital is forecast to increase steadily over the four year period.

**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 renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. This indicator does not take into consideration expenditure on expansion or upgrade expenditure on assets.

**5 Rates concentration** - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will slowly become more reliant on rate revenue compared to all other revenue sources.

## 8.4 Non-financial resources

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

Indicator	Forecast		Strategic Resource Plan		
	Actual	Budget	Projections		
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Employee costs (\$'000)					
- Operating	13,281	13,933	14,463	15,012	15,583
Total	13,281	13,933	14,463	15,012	15,583
Employee numbers (EFT)	201.78	202.78	203.78	204.78	204.78

### Summary of planned human resources expenditure

	2014-2015	2015-2016	2016-2017	2017-2018
	\$'000	\$'000	\$'000	\$'000
<b>Governance</b>				
Permanent Full Time	451	467	483	500
Permanent Part Time	40	41	43	44
<b>Total Governance</b>	<b>491</b>	<b>508</b>	<b>526</b>	<b>544</b>
<b>Corporate &amp; Community Services</b>				
Permanent Full Time	2,146	2,263	2,343	2,425
Permanent Part Time	2,524	2,612	2,704	2,798
<b>Total Corporate &amp; Community Services</b>	<b>4,670</b>	<b>4,876</b>	<b>5,046</b>	<b>5,223</b>
<b>Sustainable Development</b>				
Permanent Full Time	2,618	2,710	2,847	2,947
Permanent Part Time	612	633	656	679
<b>Total Sustainable Development</b>	<b>3,230</b>	<b>3,343</b>	<b>3,503</b>	<b>3,625</b>
<b>Works and Services</b>				
Permanent Full Time	4,708	4,873	5,043	5,265
Permanent Part Time	124	128	133	137
<b>Total Works and Services</b>	<b>4,832</b>	<b>5,001</b>	<b>5,176</b>	<b>5,403</b>
<b>Community Relations</b>				
Permanent Full Time	447	463	479	496
Permanent Part Time	101	105	108	112
<b>Total Community Relations</b>	<b>548</b>	<b>567</b>	<b>587</b>	<b>608</b>
<b>Casuals and other</b>	162	168	174	180
<b>Total staff expenditure</b>	<b>13,933</b>	<b>14,463</b>	<b>15,012</b>	<b>15,583</b>

	2014-2015	2015-2016	2016-2017	2017-2018
	FTE	FTE	FTE	FTE
<b>Governance</b>				
Permanent Full Time	2	2	2	2
Permanent Part Time	0.92	0.92	0.92	0.92
<b>Total Governance</b>	<b>2.92</b>	<b>2.92</b>	<b>2.92</b>	<b>2.92</b>
<b>Corporate &amp; Community Services</b>				
Permanent Full Time	26	26	26	26
Permanent Part Time	34.89	34.89	34.89	34.89
<b>Total Corporate &amp; Community Services</b>	<b>60.89</b>	<b>60.89</b>	<b>60.89</b>	<b>60.89</b>
<b>Sustainable Development</b>				
Permanent Full Time	28	29	29	29
Permanent Part Time	7.99	7.99	7.99	7.99
<b>Total Sustainable Development</b>	<b>35.99</b>	<b>36.99</b>	<b>36.99</b>	<b>36.99</b>
<b>Works and Services</b>				
Permanent Full Time	78	78	79	79
Permanent Part Time	2.22	2.22	2.22	2.22
<b>Total Works and Services</b>	<b>80.22</b>	<b>80.22</b>	<b>81.22</b>	<b>81.22</b>
<b>Community Relations</b>				
Permanent Full Time	5	5	5	5
Permanent Part Time	3.61	3.61	3.61	3.61
<b>Total Community Relations</b>	<b>8.61</b>	<b>8.61</b>	<b>8.61</b>	<b>8.61</b>
<b>Casuals and other</b>	<b>14.15</b>	<b>14.15</b>	<b>14.15</b>	<b>14.15</b>
<b>Total staff numbers</b>	<b>202.78</b>	<b>203.78</b>	<b>204.78</b>	<b>204.78</b>

## 9. Rating information

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

### 9.1 Rating context

In developing the Strategic Resource Plan (referred to in Section 8), rates and charges were identified as an important source of revenue, accounting for 45% of the total revenue received by Council in 2014-2015. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the Corangamite community.

However, it has also been necessary to balance the importance of rate revenue as a funding source with community sensitivity to increases. To ensure that deliberations about future rate increases have been made on an informed basis, comparisons to historical rate increases were made. The following table shows a comparison of the last five years and the average rates per capita for the 2013-2014 year.

Year	Underlying Rate Increase
2009-2010	5.0%
2010-2011	5.0%
2011-2012	5.0%
2012-2013	5.0%
2013-2014	5.0%
<b>Average increase</b>	<b>5.0%</b>
<b>Average per capita 2013-2014</b>	<b>\$1,568</b>

## 9.2 Current year rates and charges increase

It is predicted that the 2014-2015 operating position will be significantly impacted by wages growth, reductions in government funding and future defined benefit superannuation contributions. It will therefore be necessary to achieve future revenue growth while containing costs in order to achieve a prudent surplus position by 2017-2018 as set out in the Strategic Resource Plan in order to maintain robust capital works programs in the future.

In order to achieve these objectives while maintaining service levels and a strong capital expenditure program, general rates will increase by 5% in 2014-2015 raising a total amount of \$15.7 million.

The increase in rates and charges allows us to maintain existing service levels, fund a number of new initiatives, continue to allocate funds to renew the Shire's infrastructure and assist in funding future defined benefit superannuation calls. The once off Municipal charge of \$60 will be removed in 2014-2015, resulting in an overall decrease in the municipal charge off 22.9%. The underlying rate increase is 5% in accordance with Council's Strategic Resource Plan (Section 8). The overall rates and charges increase taking into account Council's rates, municipal charge, kerbside collection charge is an increase of 2.1% in 2014-2015.

The following table sets out future proposed rate increases and total rates to be raised, based on the forecast financial position of Council as at 30 June 2014.

Year	General Rate Increase	Municipal Charge Increase/ (decrease)	Garbage Charge Increase	Total Rates Raised
	%	\$'000	\$'000	\$'000
2013-2014	5.0	566.0	88.0	18,173
2014-2015	5.0	(429.8)	70.4	18,561
2015-2016	5.0	73.7	69.6	19,526
2016-2017	5.0	77.4	73.1	20,542
2017-2018	5.0	81.2	76.8	21,610

### 9.3 Rating structure

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

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

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

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

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

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

The existing rating structure comprises four differential rates (general, farm, vacant industrial land and cultural & recreational). These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Act. Under the *Cultural and Recreational Lands Act 1963*, provision is made for a Council to grant a rating concession to any "recreational lands" which meet the test of being "rateable land" under the Act. The farm rate is set at 94% of the general rate, the vacant industrial land rate is set at 120% of the general rate and the rate concession for cultural and recreational land is set at 50% of the general rate. Council also levies a municipal charge and a kerbside collection charge as allowed under the Act.

The following table summarises the rates to be determined for the 2014-2015 year. A more detailed analysis of the rates to be raised is contained in Appendix B "Rates and Charges".

Rate type	How applied	2013-2014	2014-2015
General rate	Cents/\$ CIV	0.30770	0.34134
Farm rate	Cents/\$ CIV	0.29230	0.32086
Vacant Industrial Land	Cents/\$ CIV	0.30770	0.40961
Cultural and Recreational Land rate	Cents/\$ CIV	0.15390	0.17067
Municipal charge	\$/ property	\$228	\$176
	\$/ property		
Kerbside collection charge		\$259	\$272

#### 9.4 General revaluation of properties

During the 2013-2014 year, a revaluation of all properties within the municipality was carried out and will apply from 1 January 2014 for the 2014-2015 year. The outcome of the general revaluation has been a significant change in property valuations throughout the municipality. Overall, property valuations across the municipal district have decreased by 5%. Of this decrease, valuations for properties levied under the General rate have increased by 5% and farm property valuations have decreased by 11%.

The following table summarises the valuation changes between the 2012 and 2014 general revaluations for residential properties by type of property, together with the rating changes between the 2013-2014 and 2014-2015 years based on a 5% average rate increase and the valuation movements listed.

Type of property	Valuation Change (Decrease)	Rating Change (Decrease)
General	5%	17%
Farm	(11%)	(3%)
Vacant Industrial Land	44%	92%
Cultural and Recreational Land	(23%)	(10%)
Total average for Shire	<b>(5%)</b>	<b>5%</b>

## 10. Other strategies

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

### 10.1 Borrowings

In developing the Strategic Resource Plan SRP (see Section 8), borrowings was identified as an important funding source for capital works programs. In the past, Council has borrowed strongly to finance large infrastructure projects and since then has been in a phase of debt reduction. This has resulted in a reduction in debt servicing costs, but has meant that cash and investment reserves have been used as an alternate funding source to maintain robust capital works programs. With Council maintaining cash reserves at \$5.0 million to ensure financial sustainability, further borrowings are required in the next 2 years to complete the required capital works program.

The SRP includes the results of an analysis of Council's debt position over a number of different indicators. It also shows the results of prudential ratios used by the Victorian State Government to assess the loan capacity of local governments. The outcome of the analysis highlighted that new borrowings could be comfortably accommodated. Council has set a target goal of reaching \$2.3 million by 2017-2018 to allow spare debt capacity for future major projects.

For the 2014-2015 year, Council has decided to borrow \$1.25 million to fund the capital works program and therefore, after making loan repayments of \$1.32 million, will decrease its total borrowings to \$4.52 million as at 30 June 2015. It is likely that borrowings will be required in 2015-2016 to fund infrastructure projects. However, Council is anticipating no new borrowings will be required for future years and planned future infrastructure renewal expenditure will be funded from other sources. The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2014.

Year	New Borrowin \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2013-2014	1,500	977	240	4,594
2014-2015	1,250	1,324	310	4,520
2015-2016	500	1,385	290	3,635
2016-2017	-	995	229	2,640
2017-2018	-	352	177	2,288

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

	2013-2014 \$'000	2014-2015 \$'000
Total amount borrowed as at 30 June of the prior year	4,071	4,594
Total amount to be borrowed	1,500	1,250
Total amount projected to be redeemed	(977)	(1,324)
Total amount proposed to be borrowed as at 30 June	4,594	4,520



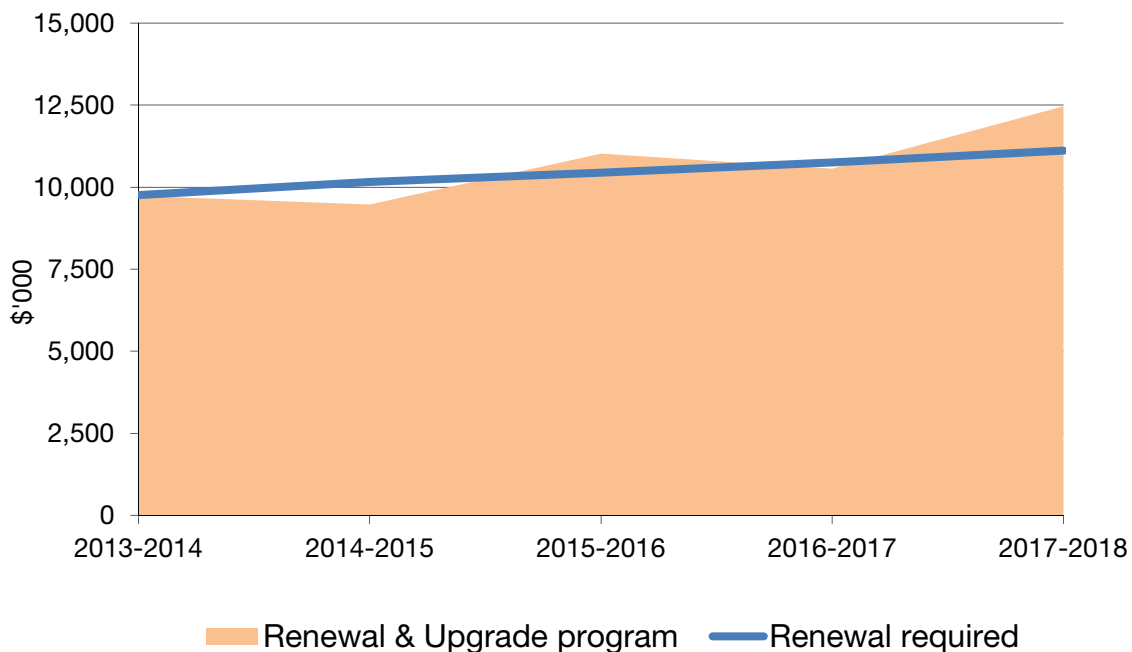
## 10.2 Infrastructure

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

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

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

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



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

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

- Changes to Landfill Legislative requirements such as EPA issues and OH&S issues.
- Availability of significant Federal funding for upgrade of roads.
- Funding available from the Victorian State Government and Federal Government.

The following table summarises Council's forward outlook on capital expenditure including funding sources for the next four years. Appendix C includes a detailed list of Capital works planned for the 2014-2015 financial year and Appendix D details the Indicative Capital works programs for future years.

Year	Summary of funding sources			
	Total Capital Program	Grants & Contrib's	Borrowings	Council Cash
	\$'000	\$'000	\$'000	\$'000
2013-2014	11,176	6,881	1,500	2,795
2014-2015	12,117	4,559	1,250	6,308
2015-2016	11,570	4,699	500	6,371
2016-2017	12,011	4,828	-	7,183
2017-2018	13,581	4,973	-	8,608

Council uses cash generated from its annual operations, borrowings and external contributions such as government grants to fund capital projects. Reserves are not available to fund capital projects as reserves currently held are either 'statutory' 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 cash that have been set aside by Council and can be used at Council's discretion, even though they may be earmarked for a particular purpose.

### 10.3 Service delivery

The key objectives in Council's Strategic Resource Plan (referred to in Section 8.) which directly impacts the future service delivery strategy are to maintain existing service levels and to achieve a breakeven operating result. The Rating Information (see Section 9) also refers to modest rate increases into the future approximating Local Government Cost Index plus 1.5%. With these key objectives as a basis, a number of internal and external influences have been identified which will have a significant impact on the scope and level of services to be provided over the next four years.

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

	2014-2015	2015-2016	2016-2017	2017-2018
	%	%	%	%
Consumer Price Index	2.5	2.5	2.5	2.5
Engineering Construction Index	3.2	3.2	3.2	3.2
Non-residential Building Index	3.5	3.5	3.5	3.5
Local Government Cost Index	3.4	3.4	3.5	3.6
Rate increases	5.0	5.0	5.0	5.0
Property growth	1.0	1.0	1.0	0.6
Wages growth	3.6	3.5	3.5	3.7
Government funding	2.5	2.5	2.8	3.0
Statutory fees	3.4	3.4	3.5	3.6
Investment return	5.0	2.5	2.8	3.0

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
2013-2014	863	(1,558)	(22,269)
2014-2015	1,575	(360)	(21,533)
2015-2016	1,877	(106)	(22,081)
2016-2017	2,018	(19)	(23,077)
2017-2018	2,325	227	(23,975)

Service levels have been maintained throughout the four year period with operating surpluses forecast as a result of capital grant revenue being received to fund the annual capital works program. Excluding the effects of non-operating items and non-recurrent capital funding the underlying result is on average a modest surplus over the four year period. The net cost of the services provided to the community increase from \$21.533 million to \$23.975 million over the four year period.

## Appendices

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

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

The contents of the appendices are summarised below:

<b>Appendix</b>	<b>Nature of information</b>
A	Budgeted standard statements
B	Rates and charges
C	Capital works program 2014-2015
D	Indicative Capital works program 2015-2016 to 2018-2019
E	Fees and charges schedule

## **Appendix A**

### **Budgeted statements**

This appendix presents information in regard to the Budgeted Statements. The budget information for the years 2014-2015 to 2017-2018 has been extracted from the Strategic Resource Plan.

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

The appendix includes the following budgeted information:

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

## Budgeted Comprehensive Income Statement

For the four years ending 30 June 2018

	Forecast	<b>Budget</b>	Strategic Resource Plan		
	Actual		Projections		
	2013/14	2014/15	2015/16	2016/17	2017/18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>					
Rates and charges	18,173	<b>18,561</b>	19,526	20,542	21,610
Statutory fees and fines	219	<b>200</b>	205	211	217
User fees	5,630	<b>5,536</b>	5,724	5,925	6,138
Contributions - cash	465	<b>261</b>	268	275	283
Reimbursements	2,854	<b>1,585</b>	1,625	1,669	1,719
Grants - Operating (recurrent)	6,183	<b>9,805</b>	9,868	9,947	10,210
Grants - Operating (non-recurrent)	780	<b>253</b>	260	267	275
Grants - Capital (recurrent)	2,624	<b>2,624</b>	2,690	2,764	2,846
Grants - Capital (non-recurrent)	2,118	<b>1,699</b>	1,742	1,790	1,843
Other Revenue	375	<b>262</b>	269	276	284
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	(216)	<b>(223)</b>	-	-	-
<b>Total income</b>	<b>39,205</b>	<b>40,564</b>	<b>42,176</b>	<b>43,664</b>	<b>45,427</b>
<b>Expenses</b>					
Employee costs	13,281	<b>13,933</b>	14,463	15,012	15,583
Materials and services	11,685	<b>11,364</b>	11,750	12,161	12,599
Bad and doubtful debts	6	<b>2</b>	2	2	2
Depreciation and amortisation	9,750	<b>10,150</b>	10,438	10,751	11,107
Finance costs	240	<b>310</b>	290	229	177
Other expenses	3,381	<b>3,231</b>	3,357	3,491	3,634
<b>Total expenses</b>	<b>38,342</b>	<b>38,989</b>	<b>40,299</b>	<b>41,647</b>	<b>43,102</b>
<b>Surplus (deficit) for the year</b>	<b>863</b>	<b>1,575</b>	<b>1,877</b>	<b>2,018</b>	<b>2,325</b>
<b>Other comprehensive income</b>					
Net increase (decrease) in asset revaluation reserve	-	-	-	-	-
<b>Comprehensive result</b>	<b>863</b>	<b>1,575</b>	<b>1,877</b>	<b>2,018</b>	<b>2,325</b>

## Budgeted Balance Sheet

For the four years ending 30 June 2018

	Forecast	<b>Budget</b>	Strategic Resource Plan		
	Actual		Projections		
	2013/14	<b>2014/15</b>	2015/16	2016/17	2017/18
	\$'000	<b>\$'000</b>	\$'000	\$'000	\$'000
<b>Current assets</b>					
Cash and cash equivalents	9,710	<b>10,146</b>	10,696	11,205	11,799
Trade and other receivables	2,276	<b>2,276</b>	2,500	2,600	2,700
Inventories	75	<b>75</b>	75	75	75
Other assets	656	<b>656</b>	650	625	600
Total current assets	12,717	<b>13,153</b>	13,921	14,505	15,174
<b>Non-current assets</b>					
Trade and other receivables	135	<b>133</b>	131	129	127
Investments in associates	279	<b>279</b>	279	279	279
Property, infrastructure, plant & equipment	381,483	<b>382,799</b>	383,227	383,962	385,571
Total non-current assets	381,896	<b>383,211</b>	383,637	384,370	385,977
Total assets	394,613	<b>396,364</b>	397,557	398,874	401,151
<b>Current liabilities</b>					
Trade and other payables	2,933	<b>2,933</b>	2,900	2,950	3,000
Trust funds and deposits	145	<b>145</b>	145	145	145
Provisions	3,272	<b>3,350</b>	3,477	3,609	3,747
Interest-bearing loans and borrowings	1,385	<b>995</b>	352	356	381
Total current liabilities	7,735	<b>7,423</b>	6,874	7,060	7,273
<b>Non-current liabilities</b>					
Provisions	2,669	<b>2,841</b>	2,949	3,061	3,177
Interest-bearing loans and borrowings	3,209	<b>3,525</b>	3,283	2,284	1,907
Total non-current liabilities	5,878	<b>6,366</b>	6,232	5,345	5,085
Total liabilities	13,613	<b>13,789</b>	13,106	12,405	12,357
Net assets	381,000	<b>382,575</b>	384,451	386,469	388,794
<b>Equity</b>					
Accumulated surplus	208,751	<b>209,849</b>	211,246	212,783	214,628
Asset revaluation reserve	172,105	<b>172,105</b>	172,105	172,105	172,105
Cash Backed Reserves	144	<b>621</b>	1,101	1,581	2,061
Other reserves	-	-	-	-	-
Total equity	381,000	<b>382,575</b>	384,451	386,469	388,794

## Budgeted Statement of Changes in Equity

For the four years ending 30 June

	Total \$'000	Accum Surplus \$'000	Reval Reserve \$'000	Other Reserve \$'000
<b>2015</b>				
Balance at beginning of the financial year	381,000	208,751	172,105	144
Comprehensive result	1,575	1,575	-	-
Transfer to reserves	-	(480)	-	480
Transfer from reserves	-	4	-	(4)
<b>Balance at end of the financial year</b>	<b>382,575</b>	<b>209,849</b>	<b>172,105</b>	<b>621</b>
<b>2016</b>				
Balance at beginning of the financial year	382,575	209,849	172,105	621
Comprehensive result	1,877	1,877	-	-
Transfer to reserves	-	(480)	-	480
<b>Balance at end of the financial year</b>	<b>384,451</b>	<b>211,246</b>	<b>172,105</b>	<b>1,101</b>
<b>2017</b>				
Balance at beginning of the financial year	384,451	211,246	172,105	1,101
Comprehensive result	2,018	2,018	-	-
Transfer to reserves	-	(480)	-	480
<b>Balance at end of the financial year</b>	<b>386,469</b>	<b>212,783</b>	<b>172,105</b>	<b>1,581</b>
<b>2018</b>				
Balance at beginning of the financial year	386,469	212,783	172,105	1,581
Comprehensive result	2,325	2,325	-	-
Transfer to reserves	-	(480)	-	480
<b>Balance at end of the financial year</b>	<b>388,794</b>	<b>214,628</b>	<b>172,105</b>	<b>2,061</b>



## Budgeted Statement of Cash Flows

For the four years ending 30 June 2018

	Forecast	Strategic Resource Plan			
	Actual 2013/14 \$'000 Inflows (Outflows)	Budget 2014/15 \$'000 Inflows (Outflows)	Projections 2015/16 \$'000 Inflows (Outflows)		
			2016/17 \$'000 Inflows (Outflows)	2017/18 \$'000 Inflows (Outflows)	
<b>Cash flows from operating activities</b>					
<i>Receipts</i>					
Rates and charges	17,644	<b>18,561</b>	19,358	20,467	21,535
Statutory fees and fines	219	<b>200</b>	194	206	212
User fees	5,453	<b>5,536</b>	5,679	5,905	6,118
Contributions - cash	465	<b>261</b>	268	275	283
Reimbursements	4,206	<b>1,585</b>	1,625	1,669	1,719
Grants - operating	6,963	<b>10,058</b>	10,128	10,213	10,485
Grants - capital	4,742	<b>4,323</b>	4,431	4,553	4,690
Other receipts	375	<b>262</b>	275	301	309
	<u>40,068</u>	<u><b>40,787</b></u>	<u>41,958</u>	<u>43,589</u>	<u>45,352</u>
<i>Payments</i>					
Payments to employees	(12,921)	<b>(13,683)</b>	(14,227)	(14,768)	(15,329)
Payments to suppliers	(14,596)	<b>(14,594)</b>	(15,140)	(15,602)	(16,183)
	<u>(27,516)</u>	<u><b>(28,278)</b></u>	<u>(29,367)</u>	<u>(30,370)</u>	<u>(31,512)</u>
Net cash provided by operating activities	<u>12,552</u>	<u><b>12,509</b></u>	<u>12,591</u>	<u>13,219</u>	<u>13,839</u>
<b>Cash flows from investing activities</b>					
Proceeds from sale of property, plant and equipment	434	<b>427</b>	704	525	865
Payments for property, plant and equipment	(11,670)	<b>(12,117)</b>	(11,570)	(12,011)	(13,581)
Net cash used in investing activities	<u>(11,236)</u>	<u><b>(11,690)</b></u>	<u>(10,866)</u>	<u>(11,486)</u>	<u>(12,716)</u>
<b>Cash flows from financing activities</b>					
Finance costs	(240)	<b>(310)</b>	(290)	(229)	(177)
Proceeds from borrowings	1,500	<b>1,250</b>	500	-	-
Repayment of borrowings	(977)	<b>(1,324)</b>	(1,385)	(995)	(352)
Net cash provided by (used in) financing activities	<u>283</u>	<u><b>(384)</b></u>	<u>(1,175)</u>	<u>(1,224)</u>	<u>(528)</u>
<b>Net increase in cash &amp; cash equivalents</b>	<u>1,599</u>	<u><b>436</b></u>	<u>549</u>	<u>509</u>	<u>595</u>
Cash & cash equivalents at beginning of year	<u>8,111</u>	<u><b>9,710</b></u>	<u>10,146</u>	<u>10,696</u>	<u>11,205</u>
<b>Cash &amp; cash equivalents at end of year</b>	<u><u>9,710</u></u>	<u><u><b>10,146</b></u></u>	<u><u>10,696</u></u>	<u><u>11,205</u></u>	<u><u>11,799</u></u>

## Budgeted Statement of Capital Works

For the four years ending 30 June 2018

	Forecast	Budget	Strategic Resource Plan Projections		
	2013/14 \$'000	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000
<b>Property</b>					
Land	-	-	-	-	-
Land improvements	-	-	-	-	-
<b>Total land</b>	-	-	-	-	-
Buildings	-	<b>1,940</b>	-	-	-
Building improvements	963	<b>672</b>	711	548	1,173
Leasehold improvements	-	-	-	30	30
Heritage buildings	81	<b>51</b>	192	40	400
<b>Total buildings</b>	<b>1,044</b>	<b>2,663</b>	<b>903</b>	<b>618</b>	<b>1,603</b>
<b>Total property</b>	<b>1,044</b>	<b>2,663</b>	<b>903</b>	<b>618</b>	<b>1,603</b>
<b>Plant and equipment</b>					
Plant, machinery and equipment	1,615	<b>1,567</b>	2,466	2,429	2,648
Fixtures, fittings and furniture	26	-	-	-	17
Computers and telecommunications	70	<b>315</b>	158	246	388
<b>Total plant and equipment</b>	<b>1,711</b>	<b>1,882</b>	<b>2,624</b>	<b>2,675</b>	<b>3,053</b>
<b>Infrastructure</b>					
Roads	6,258	<b>5,971</b>	6,611	6,616	7,289
Bridges	350	<b>355</b>	518	321	333
Footpaths and cycleways	698	<b>236</b>	194	230	242
Drainage	80	<b>88</b>	93	1,007	67
Recreational, leisure and community facilities	255	<b>287</b>	52	54	150
Waste management	-	-	8	96	52
Parks, open space and streetscapes	750	<b>605</b>	525	350	749
Other infrastructure	30	<b>30</b>	41	43	44
<b>Total infrastructure</b>	<b>8,421</b>	<b>7,573</b>	<b>8,042</b>	<b>8,717</b>	<b>8,925</b>
<b>Total capital works expenditure</b>	<b>11,176</b>	<b>12,117</b>	<b>11,570</b>	<b>12,011</b>	<b>13,581</b>
<b>Represented by:</b>					
New asset expenditure	1,440	<b>2,648</b>	546	1,452	1,118
Asset renewal expenditure	8,206	<b>8,446</b>	9,767	9,947	11,191
Asset upgrade/expansion expenditure	1,530	<b>1,023</b>	1,257	613	1,272
<b>Total capital works expenditure</b>	<b>11,176</b>	<b>12,117</b>	<b>11,570</b>	<b>12,011</b>	<b>13,581</b>

## Budgeted Statement of Human Resources

For the four years ending 30 June 2018

	Forecast	<b>Budget</b>	Strategic Resource Plan		
	Actual		Projections		
	2013/14	<b>2014/15</b>	2015/16	2016/17	2017/18
	\$'000	<b>\$'000</b>	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	13,281	<b>13,933</b>	14,463	15,012	15,583
Employee costs - capital	-	-	-	-	-
<b>Total staff expenditure</b>	<b>13,281</b>	<b>13,933</b>	<b>14,463</b>	<b>15,012</b>	<b>15,583</b>
	EFT	<b>EFT</b>	EFT	EFT	EFT
<b>Staff numbers</b>					
Employees	201.78	<b>202.78</b>	203.78	204.78	205.78
<b>Total staff numbers</b>	<b>201.78</b>	<b>202.78</b>	<b>203.78</b>	<b>204.78</b>	<b>205.78</b>

**Appendix B**  
**Rates and charges**

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

## Rates and charges

### 1. Rates and charges

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

Type of Property	2013-2014 cents/\$CIV	2014-2015 cents/\$CIV	Change
General rate	0.3077	<b>0.34134</b>	<b>11%</b>
Farm rate	0.2923	<b>0.32086</b>	<b>10%</b>
Vacant Industrial Land rate	0.3077	<b>0.40961</b>	<b>33%</b>
Cultural and Recreational Land rate	0.1539	<b>0.17067</b>	<b>11%</b>

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

Type of Property	2013-2014 \$	2014-2015 \$	Change
General	5,862,276	<b>6,837,865</b>	<b>17%</b>
Farm	9,075,300	<b>8,843,680</b>	<b>(3%)</b>
Vacant Industrial Land	4,300	<b>8,256</b>	<b>92%</b>
Cultural and Recreational Land	6,124	<b>5,499</b>	<b>(10%)</b>
<b>Total amount to be raised by general rates</b>	<b>14,948,000</b>	<b>15,695,300</b>	<b>5%</b>

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

Type of Property	2013-2014	2014-2015	Change
General	6,542	<b>6,530</b>	<b>(0.18%)</b>
Farm	2,969	<b>2,980</b>	<b>0.37%</b>
Vacant Industrial Land	17	<b>17</b>	<b>-%</b>
Cultural and Recreational Land	3	<b>3</b>	<b>-%</b>
<b>Total number of assessments</b>	<b>9,531</b>	<b>9,530</b>	<b>(0.01%)</b>

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

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

Type of Property	2013-2014 \$	2014-2015 \$	Change
General	1,903,636,200	2,003,241,729	5%
Farm	3,109,170,380	2,756,242,500	(11%)
Vacant Industrial Land	1,399,500	2,015,500	44%
Cultural and Recreational Land	4,180,000	3,222,000	(23%)
<b>Total value of land</b>	<b>5,018,386,080</b>	<b>4,764,721,729</b>	<b>(5%)</b>

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

Type of Charge	Per Rateable Property 2013-2014 \$	Per Rateable Property 2014-2015 \$	Change
Municipal	228.00	176.40	(23%)

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

Type of Charge	2013-2014 \$	2014-2015 \$	Change
Municipal charge	1,903,240	1,473,400	(23%)

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

Type of Charge	Per Rateable Property 2013-2014 \$	Per Rateable Property 2014-2015 \$	Change
Kerbside collection	259.00	272.00	5.0%

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

Type of Charge	2013-2014	2014-2015	Change
	\$	\$	
Kerbside collection	1,322,000	<b>1,392,368</b>	<b>5.3%</b>

**1.10 The estimated total amount to be raised by all rates and charges compared**

Type of Charge	2013-2014	2014-2015	Change
	\$	\$	
Rates and charges	18,173,240	<b>18,561,068</b>	<b>2.1%</b>

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

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

## **2. Differential rates**

### **Rates to be levied**

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

- A general rate of 0.34134 cents in the dollar of CIV for all rateable properties (other than farm, vacant industrial land, cultural and recreational properties);
- A farm rate of 0.32086 cents in the dollar of CIV;
- A vacant industrial land rate of 0.40961 cents in the dollar of CIV;
- A Cultural & Recreational rate of 0.17067 cents in the dollar of CIV for all rateable cultural and recreational land properties.

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

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

### ***Objectives of the Differential Rate***

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

(a) The material benefits received by each class of land from local government expenditure; and

(b) The use to which land in each class is and can be put.

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

### ***Interpretations***

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



## **2.1 General rate**

### **Classification**

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

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

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

## **2.2 Farm rate**

### **Classification**

Farmland means any rateable land –

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

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

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

## **2.3 Vacant industrial land rate**

### **Classification**

The vacant industrial land classification is defined as land:

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

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

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

## **2.4 Cultural and recreational rate**

### **Classification**

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

- (a) lands which are –
    - (i) vested in or occupied by any body corporate or unincorporated which exists for the purpose of providing or promoting cultural or sporting recreational or similar facilities or objectives and which applies its 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

### **Cultural and Recreational Land Act 1963**

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

### **Properties Charged Cultural and Recreational Rate**

The following properties will be rated:

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

**Appendix C**  
**Capital works program**

This appendix presents a listing of the capital works projects that will be undertaken for the 2014-2015 year.

	Total Project Cost	Council Contribution	Grant Contribution	Community Contribution	Special Charge Scheme Contribution	Trade In / Sales	Borrowings	BSCC Seed Funding
<b>Artworks</b>								
Public Art - Noorat	\$30,000		\$30,000					
<b>Artworks Total</b>	<b>\$30,000</b>	<b>-</b>	<b>\$30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Bridges</b>								
Rowleys Bridge - Salmon Road (B073) Replace deck, install guardrail	\$90,000		\$90,000					
Smythe St Bridge, Skipton (C019) Approach works and sealing	\$15,000	\$15,000						
Wild Dog Road Bridge (B081) Replace girders and timber deck with concrete	\$100,000		\$100,000					
Castle Carey Bridge (B025) Realignment Design	\$50,000	\$50,000						
Leslie Manor Road Bridge (B030) Concrete Deck Overlay	\$40,000		\$40,000					
Bones Access Road Bridge (B084) Repiling for Timber Crossheads	\$40,000		\$40,000					
Kolong Road Bridge (B056) Fill Behind Abutments to be Re-established	\$20,000		\$20,000					
<b>Bridges Total</b>	<b>\$355,000</b>	<b>\$65,000</b>	<b>\$290,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	Total Project Cost	Council Contribution	Grant Contribution	Community Contribution	Special Charge Scheme Contribution	Trade In / Sales	Borrowings	BSCC Seed Funding
<b>Buildings</b>								
<b>Airstrip</b>								
Cobden Airstrip - Final Seal	\$60,000		\$60,000					
<b>General</b>								
Disability Access to Public Buildings - Compliance Audit	\$40,000	\$40,000						
Energy and Water Savings	\$250,000	\$50,000	\$200,000					
<b>Halls</b>								
Camperdown Theatre - Internal Paint	\$30,000	\$30,000						
Camperdown Theatre Royal - Lighting and Sound Upgrade	\$51,000	\$10,000		\$26,000				\$15,000
Lismore Community Centre - Replace Vinyl Foyer & Kitchen	\$20,000	\$20,000						
Port Campbell Community Centre - Replace High-Ceiling External Walls & Gutters	\$21,500	\$21,500						
Skipton Hall - Seniors Room Replace Ceiling	\$10,000	\$10,000						
Terang Civic Hall - Repaint Main Hall	\$15,000			\$15,000				
Port Campbell Community Centre - Replace Lower Roof	\$10,000	\$10,000						
<b>Office</b>								
Civic Centre Fitout - Stage 1	\$35,000	\$35,000						
<b>Other Programs and Facilities</b>								
Camperdown Old Stadium - Replace Fascia Board		\$10,000						
David Newman Centre - Replace External Wall	\$18,000	\$18,000						
<b>Preschools and MCH Centres</b>								
Terang Children's Centre	\$1,940,000		\$800,000				\$1,140,000	

	Total Project Cost	Council Contribution	Grant Contribution	Community Contribution	Special Charge Scheme Contribution	Trade In / Sales	Borrowings	BSCC Seed Funding
<b>Public Conveniences</b>								
Public Toilet Upgrade	\$20,000	\$20,000						
<b>Recreation</b>								
Lakes Recreation Reserve Toilet Upgrade	\$20,000	\$10,000		\$10,000				
<b>Senior Citizens</b>								
Cobden Senior Citizens Centre - Replace Shrugg Windows Priority 1	\$10,000	\$10,000						
<b>Stadiums and Pavillions</b>								
Timboon Stadium - Post Socket Repairs	\$42,000	\$38,000		\$4,000				
<b>Streetscapes</b>								
Camperdown Streetscape Refresh - Construction	\$500,000	\$250,000	\$250,000					
Port Campbell Streetscape Design	\$50,000	\$50,000						
<b>Swimming Pools</b>								
Swimming Pool Upgrades	\$60,000	\$60,000						
<b>Buildings Total</b>	<b>\$3,202,500</b>	<b>\$692,500</b>	<b>\$1,310,000</b>	<b>\$55,000</b>	<b>-</b>	<b>-</b>	<b>\$1,140,000</b>	<b>\$15,000</b>

	Total Project Cost	Council Contribution	Grant Contribution	Community Contribution	Special Charge Scheme Contribution	Trade In / Sales	Borrowings	BSCC Seed Funding
<b>Drainage</b>								
Service Road behind Foodworks Skipton Drainage Improvements	\$12,000	\$12,000						
Skipton Flood Study - Detail Design	\$25,000	\$25,000						
Hennessy St, Port Campbell - Side Entry Pit Modifications	\$3,000	\$3,000						
Black Rock Road, Camperdown - Open Drain and Culvert Improvements	\$10,000	\$10,000						
Curdievale-Port Campbell Road, Port Campbell - Open drain and culvert improvements	\$15,000	\$15,000						
Gnotuk Road, Camperdown - Open drain and culvert improvements	\$20,000	\$20,000						
Rands Road at Church Street, Timboon - Grated Pit Installation	\$3,000	\$3,000						
<b>Drainage Total</b>	<b>\$88,000</b>	<b>\$88,000</b>	-	-	-	-	-	-
<b>Footpaths</b>								
(SCS) Princes Hwy, Bolivar St to Seymour St, Terang north-west side	\$54,000	\$2,000			\$16,000		\$36,000	
(SCS) Adams St, Cobden, Parrot St to Clarke St, east side & Clarke St, Adams St to Victoria St, Cobden north side	\$90,000	\$3,000			\$27,000		\$60,000	
Footpath Pram Crossing Installations	\$20,000	\$20,000						
Barrett St, south-east of Church St, Timboon, asphalt path	\$16,000	\$16,000						

	Total Project Cost	Council Contribution	Grant Contribution	Community Contribution	Special Charge Scheme Contribution	Trade In / Sales	Borrowings	BSCC Seed Funding
Montgomery St, BP to Blake St, north side, Skipton	\$15,000	\$15,000						
Baynes St, Thompson St to Estcourt St, south side Terang	\$3,000	\$3,000						
(SCS) George St, Bailey St to Hamilton St, Timboon west side	\$23,000	\$2,000			\$7,000		\$14,000	
Cooinda Pedestrian Outstands	\$15,000	\$7,500			\$7,500			
<b>Footpaths Total</b>	<b>\$236,000</b>	<b>\$68,500</b>	<b>-</b>	<b>-</b>	<b>\$57,500</b>	<b>-</b>	<b>\$110,000</b>	<b>-</b>
<b>Heavy Fleet and Minor Plant</b>								
Minor Plant and Equipment Purchases	\$30,000	\$30,000						
Heavy Plant	\$787,000	\$660,000				\$127,000		
<b>Heavy Fleet and Minor Plant Total</b>	<b>\$817,000</b>	<b>\$690,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$127,000</b>	<b>-</b>	<b>-</b>
<b>I.T. Hardware/Software</b>								
Corporate Information System	\$160,000	\$160,000						
Data Storage Renewal program	\$90,000	\$90,000						
Server Infrastructure Renewal program	\$10,000	\$10,000						
Projector upgrades	\$4,500	\$4,500						
TechnologyOne Assetic Integration - Technology One	\$20,000	\$20,000						
TechnologyOne Assetic Integration - Assetic	\$20,000	\$20,000						
Photo Library Management Software	\$10,000	\$10,000						
<b>I.T. Hardware/Software Total</b>	<b>\$314,500</b>	<b>\$314,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	Total Project Cost	Council Contribution	Grant Contribution	Community Contribution	Special Charge Scheme Contribution	Trade In / Sales	Borrowings	BSCC Seed Funding
<b>Kerb and channel</b>								
Adams St, Curdie St to Tarrant St, Cobden	\$23,000		\$23,000					
Lord St, Shenfield St to Silvester St, Cobden	\$11,000		\$11,000					
Fergusson St, Hamilton St to Pike St, Camperdown	\$16,000		\$16,000					
Pike St, Manifold St to Longmore St, Camperdown	\$20,000		\$20,000					
Campbell St, Brooke St to McNicol St, Camperdown	\$17,000		\$17,000					
King St, Thompson St Service Road to End of Road, Terang	\$56,000		\$56,000					
Noel St, Thompson St Service Road to End of Road, Terang	\$29,000		\$29,000					
<b>Kerb and channel Total</b>	<b>\$172,000</b>	<b>-</b>	<b>\$172,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Light Fleet</b>								
Light Fleet Replacement Program	\$750,000	\$450,000				\$300,000		
<b>Light Fleet Total</b>	<b>\$750,000</b>	<b>\$450,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$300,000</b>	<b>-</b>	<b>-</b>
<b>Parks and gardens</b>								
Monument - Condition Treatment	\$18,000	\$18,000						
Terang War Memorial - Restoration and Lighting	\$37,360	\$12,760	\$19,600	\$5,000				
<b>Parks and gardens Total</b>	<b>\$55,360</b>	<b>\$30,760</b>	<b>\$19,600</b>	<b>\$5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Playgrounds and Skateparks</b>								
Playground Upgrades - Camperdown APEX park Stage 3 & 4	\$137,213		\$49,764	\$87,449				
Playground Renewal - Terang	\$150,000	\$50,000	\$70,000	\$30,000				
<b>Playgrounds and Skateparks Total</b>	<b>\$287,213</b>	<b>\$50,000</b>	<b>\$119,764</b>	<b>\$117,449</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



	Total Project Cost	Council Contribution	Grant Contribution	Community Contribution	Special Charge Scheme Contribution	Trade In / Sales	Borrowings	BSCC Seed Funding
<b>Roads</b>								
<b>Bicycle Paths</b>								
Bicycle Strategy Implementation	\$30,000	\$30,000						
<b>Bus Shelters</b>								
School Bus Routes and Bus shelters	\$10,000	\$8,000	\$2,000					
<b>Car and Bus Parking</b>								
Playground Upgrades - Camperdown APEX Park Car Park Gunner Street	\$55,000		\$55,000					
<b>Gravel Resheets Rural Unsealed</b>								
Gravel Resheet	\$2,027,000	\$1,643,000	\$384,000					
<b>Minor Patching</b>								
Patch Prior to Reseal	\$200,000	\$200,000						
<b>Rural Sealed Roads</b>								
Cobden South Ecklin Rd (0km to 1.2km) Rehab	\$261,000		\$261,000					
Jancourt Road (2.72km to 4.07km) Final Seal	\$38,000	\$38,000						
Jancourt Road (5.05km to 5.76km) Rehab	\$155,000		\$155,000					
Ewens Hill Road (0km to 0.35km) Final Seal	\$18,500		\$18,500					
Batemens Road (0km to 1.06km) Rehab	\$150,000		\$150,000					
Boorook Road (0.0km to 1.44km) Final Seal	\$26,000		\$26,000					
Eastern Creek Rd (6.41km to 7.89km) Final Seal	\$41,500	\$41,500						
Cooriemungle Rd (1.60km to 2.41km) Rehab	\$188,000		\$188,000					

	Total Project Cost	Council Contribution	Grant Contribution	Community Contribution	Special Charge Scheme Contribution	Trade In / Sales	Borrowings	BSCC Seed Funding
Old Port Campbell Road (0km to 1.32km) Final Seal	\$37,000	\$37,000						
Fords Track (0.81km to 1.25km) Rehab	\$96,000		\$96,000					
Timboon Peterborough Road (Ch.6.37km to 8.20km) Final Seal	\$67,500		\$67,500					
Fords Track (5.02km to 6.16km) Final Seal	\$33,000		\$33,000					
Thorntons Road East (0.55km to 1.18km) Final Seal	\$18,000							
Pomborneit Foxhow Road (8.73km to 10.15km) Final Seal	\$26,000	\$26,000						
Pomborneit Foxhow Road (13.06km to 13.84km) Rehab	\$110,000		\$110,000					
Timboon Peterborough Road (9.73km to 10.47km) Rehab	\$196,000		\$196,000					
Crawfords Road (5.44km to 7.14km) Rehab	\$238,000		\$238,000					
Tomahawk Creek Road Final Seal	\$3,000	\$3,000						
<b>Street Light Improvements</b>								
Energy Efficient Street Light Project Final Payment	\$15,000	\$15,000						
Streetlight - projects to be identified	\$5,000	\$5,000						
<b>Urban and Rural Reseals</b>								
Reseal Program	\$1,728,000	\$1,344,000	\$384,000					
<b>Urban Street Construction</b>								
Park Avenue Camperdown End of Seal to Park Rd. (0.57 1.64km) Final Seal	\$26,500	\$26,500						
<b>Roads Total</b>	<b>\$5,799,000</b>	<b>\$3,417,000</b>	<b>\$2,364,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>\$12,106,573</b>	<b>\$5,866,260</b>	<b>\$4,305,364</b>	<b>\$177,449</b>	<b>\$57,500</b>	<b>\$427,000</b>	<b>\$1,250,000</b>	<b>\$15,000</b>

**Appendix D**  
**Indicative Capital works program for future years**

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

Dollar amounts are expressed in current dollar terms and have not been indexed for inflation

	2015-2016	2016-2017	2017-2018	2018-2019
<b>Artworks</b>				
Public Art - Town 4	\$ 40,000			
Public Art - Town 5		\$ 40,000		
Public Art - Town 6			\$ 40,000	
Public Art - Town 7				\$ 40,000
<b>Bridges</b>				
Castle Carey Bridge (B025) Realignment	\$ 500,000			
Various Bridge Rehabilitations		\$ 300,000	\$ 300,000	\$ 300,000
<b>Buildings</b>				
<b>Depots</b>				
Camperdown - Depot Floor Coverings	\$ 30,000			
Cobden - Building Replacements sign shed			\$ 44,000	
Cobden - Material Bunkers		\$ 30,000		
Lismore - Building Replacements			\$ 315,000	
Lismore - Material Bunkers		\$ 30,000		
Lismore - Retaining Walls for Premix Bay	\$ 12,000			
Lismore - Wash Pad Facility			\$ 40,000	
Lismore - Water Tank and Stormwater Connections		\$ 12,000		
Simpson - Material Bunkers		\$ 30,000		
Skipton - Material Bunkers		\$ 30,000		
Skipton - Replace Garage		\$ 15,000		
Timboon - Material Bunkers	\$ 30,000			
Timboon - Replace building			\$ 310,000	
Timboon - Water Tank and Stormwater Connections	\$ 12,000			
Chemical Shed Storage Improvements	\$ 20,000			

	2015-2016	2016-2017	2017-2018	2018-2019
<b>General</b>				
Disability Access to Public Buildings - TBC	\$ 40,000	\$ 40,000	\$ 40,000	\$ 20,000
Development Plan Implementation for Terang				\$ 250,000
<b>Halls</b>				
Derrinallum Hall - Replace Benches			\$ 9,500	
Ecklin Hall - kitchen cabinetry upgrade		\$ 12,000		
Terang Civic Hall - replace carpets			\$ 16,000	
Terang Civic Hall - Sand & Seal Floor	\$ 12,000			
Camperdown Theatre Royal Redevelopment			\$ 400,000	
Camperdown Theatre Royal - Replace Keying System	\$ 15,000			
Camperdown Theatre Royal - Entrance Vinyl	\$ 15,000			
Camperdown Killara Centre/Senior Citizens/ McCabe - Replace floorcoverings		\$ 26,700		
Simpson Public Hall - Refit Kitchen	\$ 20,000			
Skipton Hall - Internal Repaint	\$ 12,000			
Skipton Hall - Replace Vinyl in Kitchen	\$ 5,000			
Timboon Public Hall - Replace Concertina Doors		\$ 15,000		
Camperdown Theatre Royal Redevelopment - Planning and design		\$ 40,000		
Terang Civic Hall Refurbishment	\$ 150,000			
<b>Libraries</b>				
Terang Library - Replace Benches	\$ 20,000			
Library Building Renewal		\$ 20,000	\$ 20,000	\$ 20,000
<b>Office</b>				
Civic Centre Fitout - Stage 2	\$ 35,000			
Civic Centre Fitout - Stage 3		\$ 35,000		

	2015-2016	2016-2017	2017-2018	2018-2019
<b>Other Programs and Facilities</b>				
Camperdown Clocktower Face Renewal	\$ 90,000			
Camperdown Museum - Internal Painting			\$ 6,000	
David Newman Centre - replace carpet	\$ 15,000			
<b>Preschools and MCH Centres</b>				
Camperdown 3 yo - replace benches			\$ 4,000	
<b>Public Conveniences</b>				
Public Toilet Upgrade	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
<b>Saleyards</b>				
Asbestos Removal - Calf Shed		\$ 70,000		
Double Deck Ramp	\$ 45,000			
Fence Perimeter			\$ 80,000	
Steel Rail Replacement	\$ 30,000			
Unloading Ramp	\$ 25,000			
Resealing loading area	\$ 70,000			
Box Gutter	\$ 30,000			
<b>Senior Citizens</b>				
Cobden Seniors Citizens Centre - Replace Shrugg Windows Priority 2	\$ 10,000			
Cobden Senior Citizens Centre - Replacement Mechanical Air Conditioning Vents				\$ 12,800
<b>Stadiums and Pavillions</b>				
Timboon Stadium - new storeroom		\$ 20,000		
Timboon Stadium - paint metal work	\$ 13,000			

	2015-2016	2016-2017	2017-2018	2018-2019
<b>Streetscapes</b>				
Port Campbell - Construction	\$ 500,000			
Terang Stage 3 - Construction		\$ 300,000		
Timboon - Construction			\$ 300,000	
Timboon - Design		\$ 50,000		
Derrinallum - Design			\$ 50,000	
Cobden - Design				\$ 50,000
Derrinallum - Construction				\$ 200,000
<b>Swimming Pools</b>				
Swimming Pool Upgrades	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
<b>Drainage</b>				
Drainage Renewals	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Glenormiston Road, Noorat Drainage Improvements	\$ 5,000			
Skipton Flood Study - Jubilee Park Overflow Pipe Upgrade		\$ 880,000		
Skipton Automated Flood Warning	\$ 25,000			
<b>Footpaths</b>				
(SCS) Swanston St Terang Lyons to Galloway St, Terang south side	\$ 100,000			
(SCS) Treglea St, Morris St to Cairns St, Port Campbell, south side		\$ 31,000		
Dover St, Silvester St to Mitchell St, Cobden east side			\$ 57,000	
Footpath Pram Crossing Installations - Various Sites	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Footpath Renewals	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000
William St, extension to school, Lismore, south side			\$ 33,000	
Jones St, Church St to Cole St, Camperdown, south side		\$ 17,000		
Main St, extension to hall, Derrinallum, north side				\$ 17,000
High Street, West St to Cunningham St, Lismore north side		\$ 33,000		
Spring St, Harrison St to Church St, Camperdown south side				\$ 37,000
Highway Median Crossing at Meiklejohn Street, Camperdown				\$ 5,000
Cressy St Median Crossings, Camperdown (2 no.)				\$ 9,000
Montgomery St, Skipton Extension to Jubilee Park, north side		\$ 3,000		

	2015-2016	2016-2017	2017-2018	2018-2019
Montgomery St, Johnson St to Scott St, Skipton south side		\$ 35,000		
Johnson St, Montgomery St to Smythe St, Skipton, west side				\$ 35,000
Robertson St, Main St to Fyans St, Derrinallum, west side				\$ 17,000
Hodson St, Chatsworth Rd to School Path, Derrinallum, west side				\$ 30,000
The Promenade, Extension to Estcourt St, Terang, east side		\$ 10,000		
Prince St, Estcourt St to Strong St, Terang, north side			\$ 33,000	
The Parade, Strong St to Dow St, Terang south side			\$ 41,000	
(SCS) Tarrant St, Adams St to Victoria St, Cobden north side	\$ 33,000			
(SCS) Morris St, Lord St to Treglea St, Port Campbell west side		\$ 15,000		
(SCS) Wark St, Baxter St to Hospital St, Timboon south side		\$ 17,000		
<b>Furniture and equipment</b>				
Compactus for document storage			\$ 15,000	
<b>Heavy Fleet and Minor Plant</b>				
Heavy Plant	\$ 1,553,000	\$ 1,437,600	\$ 1,558,400	\$ 1,403,000
Minor Plant and Equipment Purchases	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<b>I.T. Hardware/Software</b>				
Corporate Information System		\$ 25,000		\$ 25,000
Data Storage Renewal program		\$ 25,000		
Double-Take DR Software		\$ 10,000		
Network Infrastructure Renewal program	\$ 10,000			\$ 10,000
Projector upgrades	\$ 4,500			
Server Infrastructure Renewal program	\$ 20,000	\$ 50,000		\$ 10,000
TechnologyOne major upgrade			\$ 100,000	
TechnologyOne - Asset Management Implementation		\$ 120,000		
Streamlined batch scanning for digitisation plan	\$ 18,000			
TechOne Ecommerce Suite	\$ 100,000			
Mobility Solution			\$ 250,000	

	2015-2016	2016-2017	2017-2018	2018-2019
<b>Kerb and channel</b>				
(SCS) Adeney St Lawrence to Campbell, Camperdown			\$ 98,000	
(SCS) Barkly St. Camperdown Leura St to Curdie St.	\$ 90,000			
(SCS) Curdie Street Camperdown Scott to Campbell St. East side		\$ 40,000		
(SCS) Dunn Street Derrinallum Chadsworth St. to Logan St. Both sides		\$ 40,000		
(SCS) Dunn Street Derrinallum Logan St. to Lloyd St. Both sides			\$ 48,150	
(SCS) Egan Street, Timboon McLeod St to 520m North .			\$ 43,000	
(SCS) Ewing St McKinnon St to Strong St, Terang		\$ 36,000		
(SCS) Old Gt. Ocean Rd. Port Campbell, Cairns to Morris St Both Sides	\$ 25,000			
(SCS) Ower Street, Camperdown Pike to Cressy St.			\$ 52,000	
(SCS) Robertsons St Derrinallum Fyans to Wilson St				\$ 9,000
(SCS) Shadforth St Terang Grey to Swanston St	\$ 71,900			
(SCS) Tobin St Terang, High to Seymour St		\$ 46,000		
(SCS) William St Lismore Cunningham to Heroit St			\$ 36,000	
(SCS) William St Lismore Heroit to Ferrers St	\$ 36,000			
(SCS) Talbot St., Camperdown, Erry St to 630m south.				\$ 206,000
Kerb and channel renewals	\$ 172,000	\$ 172,000	\$ 172,000	\$ 172,000
<b>Light Fleet</b>				
Light Fleet Replacement Program	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
<b>Parks and gardens</b>				
Botanic Gardens - Rotunda and Bandstand			\$ 300,000	
Monument - Condition Treatment	\$ 15,000			
Port Campbell Public Purpose Reserve - Replace BBQ shelter			\$ 60,000	
Port Campbell Public Purpose Reserve - Replace BBQ's	\$ 9,500			
Parks and Gardens - projects to be identified				\$ 150,000



	2015-2016	2016-2017	2017-2018	2018-2019
<b>Playgrounds and Skateparks</b>				
Playground and Skatepark renewal - Camperdown Queens Park	\$ 25,000			
Playground and Skatepark renewal - Derrinallum		\$ 50,000		
Playground and Skatepark renewal - Port Campbell			\$ 135,000	
Playground Upgrades - Noorat				\$ 50,000
Playground and Skatepark renewal - Camperdown Jaycee	\$ 25,000			
<b>Roads</b>				
<b>Bicycle Paths</b>				
Bicycle Strategy Implementation	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<b>Bus Shelters</b>				
School Bus Routes and Bus shelters	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>Car and Bus Parking</b>				
Terang Stadium Car Park - construction	\$ 80,000			
<b>Gravel Resheets Rural Unsealed</b>				
Gravel Resheet	\$ 2,027,000	\$ 2,027,000	\$ 2,027,000	\$ 2,027,000
<b>Minor Patching</b>				
Patch Prior to Reseal	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
<b>Rural Sealed Roads</b>				
(SCS) Power Street, Timboon New Kerb, drainage, widening			\$ 250,000	
Alsops Road (0km to 0.8km) Rehab			\$ 112,000	
Ansons Road (4.02km to 4.80km) Rehab			\$ 170,000	
Ansons Road (4.02km to 4.8km) Final Seal				\$ 22,000
Batemans Road (0km to 1.06km) Final Seal	\$ 19,000			
Batemans Road (4.68km to 5.89km) Final Seal			\$ 22,000	
Batemans Road (4.68km to 5.89km) Rehab		\$ 170,000		

	2015-2016	2016-2017	2017-2018	2018-2019
Boorcan Road (0km to 0.68km) Final Seal		\$ 12,500		
Boorcan Road (0km to 0.68km) Rehab	\$ 96,000			
Boorook Road (2.15km to 2.87km) Rehab				\$ 157,000
Castle Carey Rd (5.09km to 6.04km) Final seal				\$ 35,000
Castle Carey Rd (5.09km to 6.04km) Rehab			\$ 220,000	
Chatsworth Rd (6.88km to 7.39km) Rehab				\$ 72,000
Cobden South Ecklin Rd (0km to 1.2km) Final Seal	\$ 33,500			
Cooriemungle Rd (1.60km to 2.41km) Final seal	\$ 30,000			
Cooriemungle Rd (11.45km to 11.91km) Final Seal		\$ 17,000		
Cooriemungle Rd (11.45km to 11.91km) Rehab	\$ 107,000			
Digneys Bridge Road (0km to 0.95km) Rehab				\$ 183,000
East Hill Road (10.74km to 11.65km) Rehab			\$ 128,000	
Fords Track (0.81km to 1.25km) Final Seal	\$ 12,500			
Fords Track (3.02km to 3.59km) Final Seal		\$ 16,000		
Fords Track (3.02km to 3.59km) Rehab	\$ 124,000			
Fords Track (4.26km to 5.02km) Rehab		\$ 165,000		
Jancourt Road (0.0km to 1.20km) Final Seal		\$ 33,500		
Jancourt Road (0.0km to 1.20km) Rehab	\$ 261,000			
Jancourt Road (5.05km to 5.76km) Final Seal	\$ 20,000			
Kerrs Road (0.69km to 1.08km) Rehab				\$ 55,000
Kilnoorat Road (0km to 1.76km) Final Seal			\$ 32,000	
Kilnoorat Road (0km to 1.76km) Rehab		\$ 247,000		
Lower Darlington East Road (7.77km to 8.03km) Rehab				\$ 37,000
Old Port Campbell Road (2.08km to 2.84km) Final Seal			\$ 21,500	
Old Port Campbell Road (2.08km to 2.84km) Rehab		\$ 165,000		
Old Port Campbell Road (6.19km to 6.78km) Final Seal				\$ 16,500
Old Port Campbell Road (6.19km to 6.78km) Rehab			\$ 128,000	
Roycrofts Road (5.3km to 6.28km) Final Seal			\$ 27,500	
Roycrofts Road (5.3km to 6.28km) Rehab		\$ 213,000		
Terang Framlingham Road (3.14km to 4.45km) Final Seal		\$ 39,000		
Terang Framlingham Road (3.14km to 4.45km) Widen & rehab	\$ 346,000			

	2015-2016	2016-2017	2017-2018	2018-2019
Timboon Curdievale Road (12.0km to 12.76km) Widen & Rehab				\$ 201,000
Timboon Curdievale Road (14.65km to 15.40km) Widen & Rehab		\$ 198,000		
Timboon Terang Rd (9.18km to 9.93km) Final Seal				\$ 22,500
Timboon Terang Rd (9.18km to 9.93km) Rehab			\$ 174,000	
Urches Road (6.26km to 7.26km) Final Seal				\$ 18,000
Urches Road (6.26km to 7.26km) Rehab			\$ 140,000	
Walshs Road (2.46km to 2.99km) Rehab				\$ 80,000
Williams Road (12.04km to 12.43km) Rehab			\$ 91,000	
Mount Bute Road (0km to 2.02km)	\$ 283,000	\$ 36,500		
Wiridjil Road (0km to 1.2km) rehab	\$ 168,000			
Timboon Peterborough Road (9.73km to 10.47km) Final Seal	\$ 27,500			
Wiridjil Road(1.2km to 2.82)) Rehab			\$ 227,000	
Vite Vite Rd (1.00km to 2.01km) Rehab		\$ 234,000		
Fords Track (4.26km to 5.02km) Final Seal			\$ 21,500	
Williams Road (12.04km to 12.43km) Final Seal				\$ 12,000
East Hill Road (10.74km to 11.65km) Final Seal				\$ 16,500
Pomborneit Foxhow Road (13.06km to 13.84km) Final Seal	\$ 14,000			
Alsops Road (0km to 0.8km) Final Seal				\$ 14,500
Vite Vite Road (1.00km to 2.01km) Final Seal			\$ 30,000	
Wiridjil Road (1.2km to 2.82km) Final Seal				\$ 29,500
Wiridjil Road (0km to 1.2km) Final Seal		\$ 22,000		
Timboon Curdievale Road (14.65km to 15.4km) Final Seal			\$ 22,500	
Crawfords Road (5.44km to 7.14km) Final Seal	\$ 31,000			
Crawfords Road (4.43km to 5.44km & 7.14km to 7.67km) Rehab				\$ 216,000
Crawfords Road (4.43km to 5.44km & 7.14km to 7.67km) Final Seal				\$ 28,000
Crawfords Road (Ch 5.44km to 7.14km) Final Seal	\$ 31,000			
<b>Safety Improvements</b>				
Curdies River Rd. (South of Curdies River)	\$ 90,000			
Darlington Terang Rd. & Moloneys Rd. intersection			\$ 150,000	
N.Robilliards Rd & Boundary Rd intersection, Timboon Curdievale Rd,		\$ 115,000		

	2015-2016	2016-2017	2017-2018	2018-2019
<b>Street Light Improvements</b>				
Other projects to be identified			\$ 5,000	
Street light improvements				\$ 5,000
Streetlight - projects to be identified	\$ 5,000	\$ 5,000		
<b>Urban and Rural Reseals</b>				
Reseal Program	\$ 1,875,500	\$ 1,886,500	\$ 1,886,000	\$ 1,876,500
<b>Urban Street Construction</b>				
(SCS) Dow Street North, Terang sealing of road	\$ 11,600			
(SCS) Neil Avenue Terang Cameron to S.W.W. Gate. 480m	\$ 45,250			
(SCS)Vowles Street Skipton (Scott St. to Johnson St.)	\$ 15,050			
Baynes Street, Pitt Street to Seymour Street, Terang - Rehab and New Kerb				\$ 380,000
<b>Waste</b>				
Corangamite Landfill - Litter Fence			\$ 9,000	
Corangamite Landfill - Litter Fences	\$ 8,000	\$ 8,000		
Corangamite Landfill - Litter Fences				\$ 9,000
Corangamite Landfill - Office Facility			\$ 30,000	
Corangamite Landfill - Security Fencing			\$ 35,000	
Corangamite Landfill - Workshop Upgrade		\$ 30,000		
Derrinallum Tip Site - Reinstatement		\$ 30,000		
Simpson Tip Site - Reinstatement		\$ 50,000		
<b>Grand Total</b>	<b>\$ 11,178,800</b>	<b>\$ 11,212,300</b>	<b>\$ 12,249,050</b>	<b>\$ 9,874,800</b>

**Appendix F**  
**Fees and charges schedule**

This appendix presents the fees and charges of a statutory and non-statutory nature which will

Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>CORPORATE SERVICES</b>				
<b>KNOWLEDGE AND RECORDS SERVICES</b>				
<b>FREEDOM OF INFORMATION</b>				
Freedom of Information request for access to document(s)	Depending on complexity of Specifications	\$25.10	\$26.50	6%
Supervision fee	per hour	\$20.00	\$20.00	0%
Freedom of Information request report cost	per A4 page	\$0.40	\$0.40	0%
Routine search for document	Hourly Rate	\$20.00	\$20.00	0%
<b>GOVERNANCE</b>				
<b>PUBLIC RELATIONS</b>				
<b>ADVERTISING</b>				
Warrnambool Standard advertising fee	per advertisement	\$252.00	\$261.00	3.57%
Western District advertising fee	per advertisement	\$144.00	\$149.00	3.47%
<b>CUSTOMER SERVICE</b>				
<b>PHOTOCOPYING</b>				
Tender Document Fee	Depending on complexity of Specifications and number of pages	Fee is set on a case by case basis.	Fee is set on a case by case basis.	
<b>Photocopying</b>				
Black & White	A4 Single sided	\$0.40	\$0.40	0%
Black & White	A3 Single sided	\$0.50	\$0.50	0%
Black & White	A4 Double sided	\$0.50	\$0.50	0%
Black & White	A3 Double sided	\$0.60	\$0.60	0%
<b>PRINTING</b>				
Plan Printing	A3 sheet	\$3.00	\$3.00	0%
Plan Printing	A1 & A2 sheet	\$6.00	\$6.00	0%
Plan Printing	A0	\$8.00	\$8.00	0%
Maps	A4	\$0.70	\$0.70	0%
<b>FINANCIAL SERVICES</b>				
<b>BAD DEBTS</b>				
Any account listed with Council's debt collectors	per debt listed	\$11.00	\$11.00	0%
<b>LAND INFORMATION CERTIFICATES</b>				
Land Information Certificates	each	\$20.00	\$20.00	0%
Land Information Certificates - Urgent request	each	\$40.00	\$40.00	0%

Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>COMMUNITY SERVICES</b>				
<b>ADMINISTRATION FEE – DISABLED PARKING PERMIT</b>				
<b>Assessed - Fees</b>				
Each	per permit	\$8.70	\$9.05	4%
<b>PLANNED ACTIVITY GROUP</b>				
<b>Assessed -Planned Activity Group</b>				
Per client	per day	\$9.35	\$9.70	4%
<b>COMMUNITY TRANSPORT</b>				
<b>COMMUNITY SERVICES</b>				
<b>AGED CARE</b>				
<b>Transport - Community</b>				
To Geelong/Ballarat - from Terang	Per trip	\$54.00	\$56.00	4%
Around Town	Per trip	\$5.80	\$6.05	4%
To other local towns	Per trip	\$18.20	\$19.00	4%
To Warrnambool - from Terang	Per trip	\$18.20	\$19.00	4%
To Geelong/Ballarat - from Camperdown	Per trip	\$49.80	\$51.80	4%
Lismore to Derrinallum/Derrinallum to Lismore	Per trip	\$12.00	\$12.50	4%
To Geelong/Ballarat - from Lismore/Derrinallum	Per trip	\$42.60	\$44.50	4%
To Melbourne/Portland - from Camperdown / Lismore / Derrinallum	Per trip	\$74.80	\$77.80	4%
To Melbourne/Portland To Melbourne from Terang	Per trip	\$83.00	\$86.30	4%
To Warrnambool - from Lismore/Derrinallum	Per trip	\$42.60	\$44.50	4%
To Warrnambool - from Camperdown	Per trip	\$25.00	\$26.00	4%
<b>HOME CARE</b>				
<b>COMMUNITY SERVICES</b>				
<b>AGED CARE</b>				
<b>Assessed Domestic Assistance</b>				
Low Fee -individual <\$35299; family (1 child);couple < \$554007 family (1 child) , \$59884	per hour	\$5.60	\$5.80	4%
Medium Fee -individual >\$35299and <\$77668 ;family (1 child ) >\$59884 and <\$109342 plus \$5877 per additional child Couple > \$54007and <\$103,830	per hour	\$14.00	\$14.50	4%
High Fee -individual >\$77668; couple >\$103830 Family (1 child) >\$109342 plus \$5877 per additional child	per hour	\$30.60	\$31.80	4%

Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>PERSONAL CARE</b>				
<b>COMMUNITY SERVICES</b>				
<b>AGED CARE</b>				
<b>Assessed Personal Care</b>				
Low Fee -individual <\$35299; family (1 child);couple < \$554007 family (1 child) , \$59884	per hour	\$4.25	\$4.30	1%
Medium Fee -individual >\$35299and <\$77668 ;family (1 child ) >\$59884 and <\$109342 plus \$5877 per additional child Couple > \$54007and <\$103,830	per hour	\$8.40	\$8.50	1%
High Fee -individual >\$77668; couple >\$103830 Family (1 child) .\$109342 plus \$5877 per additional child	per hour	\$34.80	\$35.30	1%
<b>PROPERTY MAINTENANCE</b>				
<b>COMMUNITY SERVICES</b>				
<b>AGED CARE</b>				
<b>Assessed -Property Maintenance</b>				
Low Fee -individual <\$35299; family (1 child);couple < \$554007 family (1 child) , \$59884 plus cost of materials	per hour	\$11.20	\$11.60	4%
Medium Fee -individual >\$35299and <\$77668 ;family (1 child ) >\$59884 and <\$109342 plus \$5877 per additional child Couple > \$54007and <\$103,830 plus cost of materials	per hour	\$16.80	\$17.40	4%
High Fee -individual >\$77668; couple >\$103830 Family (1 child) .\$109342 plus \$5877 per additional child plus cost of materials	per hour	\$44.30	\$45.80	3%
<b>RESPIRE</b>				
<b>COMMUNITY SERVICES</b>				
<b>AGED CARE</b>				
<b>Assessed Respite Care</b>				
Low Fee -individual <\$35299; family (1 child);couple < \$554007 family (1 child) , \$59884	per hour	\$2.80	\$2.90	4%
Medium Fee -individual >\$35299and <\$77668 ;family (1 child ) >\$59884 and <\$109342 plus \$5877 per additional child Couple > \$54007and <\$103,830	per hour	\$4.20	\$4.35	4%
High Fee -individual >\$77668; couple >\$103830 Family (1 child) .\$109342 plus \$5877 per additional child	per hour	\$31.40	\$32.50	4%
Group program -monthly program only		\$8.30	\$9.70	17%

Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>MEALS ON WHEELS</b>				
<b>COMMUNITY SERVICES</b>				
<b>AGED CARE</b>				
<b>Assessed - Meals on Wheels</b>				
Juice/Fruit	Per serve	\$0.67	\$0.70	4%
Sweet	Per serve	\$1.25	\$1.30	4%
Main Course	Per serve	\$5.70	\$5.90	4%
Soup	Per serve	\$0.67	\$0.70	4%
Full Meal	Per meal	\$8.29	\$8.60	4%
<b>PRIVATE AGENCIES</b>				
<b>COMMUNITY SERVICES</b>				
<b>AGED CARE</b>				
Domestic Assistance -core hours	per hour	\$40.80	\$40.80	0%
Domestic Assistance -out of core hours	per hour	\$46.20	\$46.20	0%
Domestic Assistance -weekends & public holidays	per hour	\$62.15	\$62.15	0%
Personal Care-core hours	per hour	\$41.35	\$41.35	0%
Personal Care- out of core hours	per hour	\$50.75	\$50.75	0%
Personal Care-weekends & public holidays	per hour	\$65.35	\$65.35	0%
Respite Care -core hours	per hour	\$41.35	\$41.35	0%
Respite Care -out of core hours	per hour	\$50.75	\$50.75	0%
Respite Care -weekends & public holidays	per hour	\$65.35	\$65.35	0%
Overnight /8 hour care (non active)	8 hours	\$151.20	\$151.20	0%
24 hour care	24 hours	\$275.25	\$275.25	0%
Property Maintenance Camperdown only	per hour	\$66.00	\$66.00	0%
Property Maintenance -all other areas	per hour	\$51.30	\$51.30	0%
Planned Activity Group	per session	\$9.35	\$9.70	4%
Meals	per meal	\$12.15	\$12.15	0%
Travel over 10 kms	per km	\$1.25	\$1.25	0%
<b>FAMILY DAY CARE</b>				
<b>COMMUNITY SERVICES</b>				
<b>CHILD CARE</b>				
<b>Assessed - Family Day Care /In Venue</b>				
Administration Levy	Per hour	\$0.76	\$0.79	4%
<b>IN-HOME</b>				
<b>COMMUNITY SERVICES</b>				
<b>CHILD CARE</b>				
<b>Assessed - In-Home Care</b>				
Administration Levy	Per hour	\$0.76	\$0.79	4%



Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>MOBILE CHILD CARE</b>				
<b>COMMUNITY SERVICES</b>				
<b>CHILD CARE</b>				
<b>Assessed - Mobile Child Care</b>				
5 hour session (first child)	1st child	\$19.75	\$20.50	4%
5 hour session (first child) Health Care Card	1st child	\$15.60	\$16.20	4%
5 hour session (subsequent children)	per child	\$14.00	\$14.50	4%
5 hour session (subsequent children) Health Care Card	per child	\$8.30	\$8.60	4%
<b>PRE-SCHOOLS</b>				
<b>COMMUNITY SERVICES</b>				
<b>EDUCATION</b>				
<b>Pre-school - Fees</b>				
Calender Year (2013) per term	per child	\$185.00	\$192.00	4%
Calendar Year (2014) per term	per child	\$192.00	\$200.00	4%
Three Year old Kindergarten (2014) per term-combined group only		\$85.00	\$85.00	0%
Three Year old Kindergarten (2014) per term-combined group only with extra hours	per child		\$120.00	
Three Year old Kindergarten (2015) per term-combined group only with extra hours	per child		\$120.00	
Three Year Old Kindergarten (2015) per term-combined group only		\$88.00	\$88.00	0%
<b>SENIOR CITIZENS CENTRES – COBDEN &amp; TIMBOON</b>				
<b>COMMUNITY SERVICES</b>				
<b>AGED CARE</b>				
<b>Senior Citizen Centre - Activity Community Activities – Dining Room</b>				
Commercial Hirers & Government Depts.	Per hour (max. 3 hours)	\$55.00	\$57.00	4%
Single Bookings	per hour	\$28.00	\$29.00	4%
Regular Users (per year)	monthly users	See Property Officer to organise an agreement		
Regular Users (per year)	weekly users	See Property Officer to organise an agreement		
<b>Senior Citizen Centre - Facility Whole Facility</b>				
Hourly rate	per hour	\$55.00	\$57.00	4%

Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>ENVIRONMENTAL HEALTH</b>				
<b>IMMUNISATION</b>				
<b>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.</b>				
Hepatitis A & B Vaccine (Adult)	Dose	\$91.00	\$95.00	4.40%
Hepatitis A & B Vaccine (Paediatric)	Dose	\$60.00	\$62.50	4.17%
Hepatitis B Vaccine (Adult)	Dose	\$20.00	\$20.50	2.50%
Hepatitis B Vaccine (Paediatric)	Dose	\$28.50	\$29.50	3.51%
Influenza Vaccine	Dose	\$9.40	\$9.80	4.26%
Chicken Pox Vaccine	Dose	\$69.50	\$72.00	3.60%
Meningococcal C Vaccine	Dose	\$75.00	\$78.00	4.00%
Pneumococcal – Pneumovax	Dose	\$50.00	\$52.00	4.00%
Gardasil (3 dose course required)	Schedule of 3 Doses	\$167.00	\$173.00	3.59%
Boostrix	Dose	\$48.50	\$50.50	4.12%
Adult Diphtheria and Tetanus Vaccine	Dose	\$37.00	\$38.50	4.05%
Administration and provision of user pays vaccines		100%	100%	0.00%
<b>REGISTRATIONS</b>				
<b>Other - Other Health</b>				
Transfer of Registration	per application 50% discount on full registration	50%	50%	0.00%
Registered Premises (eG: Hairdressers, Skin Penetration, etc.)	per application	\$121.00	\$126.00	4.13%
Solicitors or Purchasers (Request or Purchase)	per application	\$157.00	\$163.00	3.82%
<b>Other - Other Health Registered Premises</b>				
Class 1 - High	per application	\$255.00	\$266.00	4.31%
Class 2 - Medium	per application	\$226.00	\$234.00	3.54%
Class 3 - Low	per application	\$121.00	\$126.00	4.13%
Class 4 - No Fee	per application			
Community Group Fund Raising BBQ's and Sausage Sizzles	per application		nil	
Class 2-3 Community Groups Fund Raising (3 or less times per year)	per application		nil	
Water Transport Vehicles	per application	\$121.00	\$126.00	4.13%
Single Event Community Group Registrations for Class 2 and 3			\$0.00	

Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>Prescribed premises - Prescribed accommodation Prescribed Accommodation</b>				
Caravan Parks – In accordance with Statutory Fee Number of Sites 0-25 = 17 Fee Units 26-50 = 34 Fee Units 51-75 = 51 Units 76-100= 68 Fee Units 101-125= 103 Fee Units	Fee Units are based on monetary Units Act	100%	100%	0.00%
B & B's, Self Contained, Camps, Hotels & Motels	per application	\$179.00	\$200.00	11.73%
<b>SEPTIC TANKS</b>				
<b>Permit to Alter - Fees Septic Tanks</b>				
Alterations to System	per application	\$210.00	\$350.00	66.67%
<b>Permit to Install - Fees Septic Tanks</b>				
Septic Tank Applications – Including 2 site inspections	per application	\$420.00	\$450.00	7.14%
Additional Septic Tank Inspections	per inspection		\$150.00	
<b>RANGER SERVICES</b>				
<b>ANIMAL CONTROL</b>				
<b>Permits - Permits Local Laws No.1 and No. 2</b>				
Permits Local Laws No.1 and No. 2	per application	\$80.00	\$95.00	18.75%
<b>Driving of Livestock- Local Law No.2</b>				
Application Fee - Non refundable		\$80.00	\$95.00	18.75%
Bond		\$1,000.00	\$1,000.00	0.00%
Daily Fee-cattle per head		\$0.190	\$0.190	0.00%
Daily Fee-sheep per head		\$0.058	\$0.058	0.00%
Daily Fee-other livestock per head		\$0.058	\$0.058	0.00%
Road Leasing Agreement (Policy)	per application	\$152.00	\$158.00	3.95%
<b>Pound fees - Fines Impounding Fees - All other animals, including Poultry and Birds (but not dogs or cats)</b>				
For every head	Sustenance per head per day	\$3.70	\$3.85	4.05%
For every head	per head impound	\$13.80	\$14.30	3.62%
<b>Pound Fees - Fines Impounding Fees - Cats</b>				
Daily Rate	per animal	\$9.50	\$9.90	4.21%
Release Fee	per animal	\$54.50	\$56.50	3.67%

Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>Pound Fees - Fines Impounding Fees - Dogs</b>				
Daily Rate	per animal	\$9.50	\$9.90	4.21%
Release Fee	per animal	\$80.00	\$83.50	4.38%
<b>Pound Fees - Fines Impounding Fees - Cattle</b>				
For every head of cattle	Sustenance per head per day	\$13.80	\$14.40	4.35%
For every head of cattle	For each extra	\$13.80	\$14.40	4.35%
For every head of cattle	For first	\$80.00	\$83.50	4.38%
<b>Pound Fees - Fines Impounding Fees - Goats and Pigs</b>				
For every head	Sustenance per head per day	\$8.50	\$8.80	3.53%
For every head	For each extra	\$14.50	\$15.10	4.14%
For every head	For first	\$43.00	\$44.70	3.95%
<b>Pound Fees - Fines Impounding Fees - Horses</b>				
For every head	Sustenance per head per day	\$13.80	\$14.40	4.35%
For every head	For each extra	\$13.80	\$14.40	4.35%
For every head	For first	\$80.00	\$83.50	4.38%
<b>Pound Fees - Fines Impounding Fees - Sheep</b>				
For every head of sheep	Sustenance per head per day	\$5.50	\$5.70	3.64%
For every head of sheep	For each extra	\$5.50	\$5.70	3.64%
For every head of sheep	For first	\$27.50	\$28.70	4.36%
<b>Pound Fees - Transport costs Other Ranger Services</b>				
Transport – total transport costs incurred	per circumstance	100%	100%	0.00%
<b>Registrations - Dog Fees</b>				
Full Registration Includes \$3.50 Govt. levy	per animal	\$80.00	\$84.00	5.00%
Reduced fee Includes \$3.50 Govt. levy	per animal	\$26.50	\$28.00	5.66%
Pensioners (not applicable to Menacing, Dangerous and Restricted breed)	per animal 50% Discount on registration	50%	50%	0.00%
Menacing, Dangerous and Restricted Breeds Includes \$3.50 Govt. levy	per animal	\$80.00	\$160.00	100.00%
<b>Registrations - Cat Fees</b>				
Full Registration Includes \$2.00 Govt. levy	per animal	\$40.00	\$42.00	5.00%
Reduced fee Includes \$2.00 Govt. levy	per animal	\$13.00	\$14.00	7.69%
Pensioners	per animal 50% Discount on registration	50%	50%	0.00%

Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>Registrations - Registration Fees Registration</b>				
Animal business Includes \$10.00 Govt. levy	per site	\$91.00	\$160.00	75.82%
<b>Registrations Other - Dog and Cat Other Equipment Hire</b>				
Animal Trap hire	per week	\$9.50	\$10.00	5.26%
<b>Local Laws</b>				
<b>Infringement Notices Offences and Codes - Control of Livestock Violations Other Ranger Services</b>				
Charged at hourly rate applicable for Ranger, Vehicle, Transport	per hour full cost recovery	100%	100%	0.00%
<b>Permits - Inspections Local Law</b>				
Inspections (Was inspections and reinstatements)	per 1/4 hour at full cost recovery	100%	100%	0.00%
Permit fee plus all inspection and reinstatement costs where applicable	per application	\$80.00	\$95.00	18.75%
Reinstatements	per opening at full cost recovery	100%	100%	0.00%
<b>Permits - Inspections Other Ranger Services</b>				
Ranger Services to VicRoads	per hour per ranger-full cost recovery	100%	100%	0.00%
Vehicle Charge – charged at rate as costed out against the unit	per hour- full cost recovery	100%	100%	0.00%
<b>SALEYARDS</b>				
<b>FACILITY FEES</b>				
<b>SALEYARDS</b>				
<b>Animal sales - Camperdown Agents/Auctioneers Fees Per Sale – Including Store and Special Sales</b>				
Sundry	per Sale	\$80.70	\$84.74	5%
Permit to Operate - New Agents	per application	\$79.00	\$82.95	5%
<b>Animal sales - Camperdown Agents/Auctioneers Throughput Fees including store &amp; special sales</b>				
Bulls	per head	\$1.93	\$2.03	5%
Bobby Calves	per head	\$0.27	\$0.28	4%
Other Cattle	per head	\$1.15	\$1.21	5%
<b>Animal Sales - Camperdown Vendor – Weighing Fees (on sale day)</b>				
Bulls	per head	\$8.48	\$8.90	5%
Other Cattle	per head	\$4.57	\$4.80	5%

Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>Vendor Private Weigh/head - on non sale day</b>				
Private weighing of cattle	per head	\$2.75	\$2.89	5%
<b>Animal Sales - Camperdown Vendor - Yard Fees</b>				
Bulls	per head	\$13.94	\$14.64	5%
Bobby Calves	per head	\$3.78	\$3.98	5%
Other Cattle	per head	\$8.87	\$9.31	5%
<b>Animal drop off fees - Transport Operator</b>				
All cattle dropped off on-site	per head per 24 hour period	\$2.20	\$2.31	5%
<b>Ear Tags</b>				
Replacement ear tags	per tag	\$15.00	\$15.75	5%
<b>Facility Use - Camperdown Saleyard Facility Hire</b>				
Truck Wash	per minute	\$1.00	\$1.05	5%
Canteen Rent	per week	\$147.00	\$147.00	0%
Agents Office Rent	per week	\$38.91	\$40.86	5%
<b>WORKS</b>				
<b>PRIVATE WORKS</b>				
<b>External works</b>				
<b>Projects</b>				
<b>Works - External Groups Corporate Overheads to be Added to Direct Charges</b>				
Direct cost and overhead recovery plus margin	% of cost	140% of cost		
<b>SUSTAINABILITY AND ENVIRONMENT</b>				
<b>BUILDING AND PLANNING FEES</b>				
<b>BUILDING FEES</b>				
<b>Building Applications and Building Permits on Domestic Works - Fees</b>				
<b>Construction/Alteration/Demolition Permits</b>				
<b>Building Services</b>				
(a) Application for Report and Consent	per application	\$245.00	\$245.00	0%
(b) Any documents lodged under Section 30 of the Building Act CLASS 2 to 9	per application	\$36.50	\$36.50	0%
(c) Any documents lodged under Section 30 of the Building Act CLASS 1 AND 10	per application	\$36.50	\$36.50	0%

Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>Building Applications and Building Permits on Domestic Works - Fees</b>				
<b>Construction/Alteration/Demolition Permits Class 1 And 10 Value of Work</b>				
The fee includes: (a) the statutory inspections (footings, frame and final) (b) the processing of the application in accordance with Division 3 Part 3 of the Building Act 1993				
0-\$5,000		\$191.00	\$200.55	5%
5,001-10,000		\$485.00	\$509.25	5%
10,001-25,000		\$610.00	\$640.50	5%
25,001-50,000		\$735.00	\$771.75	5%
50,001-100,000		\$1,050.00	\$1,102.50	5%
100,001-250,000		\$2,100.00	\$2,205.00	5%
250,001 +		\$1050 per \$100,000 thereafter or part thereof	value divided by 110	
<b>Building Applications and Building Permits on Domestic Works - Fees</b>				
<b>Construction/Alteration/Demolition Permits Class 2 To 9 Value of Work</b>				
The fee includes: (a) the statutory inspections (footings, frame and final) (b) the processing of the application in accordance with Division 3 Part 3 of the Building Act 1993				
0-\$5,000		\$191.00	\$200.55	5%
5,001-10,000		\$578.00	\$606.90	5%
10,001-25,000		\$735.00	\$771.75	5%
25,001-50,000		\$1,092.00	\$1,146.60	5%
50,001-100,000		\$1,680.00	\$1,764.00	5%
100,001-250,000		\$2,520.00	\$2,646.00	5%
250,001-500,000		\$1155 per \$100,000 thereafter or part thereof	value divided by 95	
500,000+ by quotation		By quote	By quote	

Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>Building Applications and Building Permits on Domestic Works - Fees</b>				
<b>Construction/Alteration/Demolition Permits Sundry Permits</b>				
(a) Request for information regarding previous building permits excluding information pursuant to Regulation 2.10	per application plus printing costs see photocopying function	Minimum of \$78.00, maximum of \$158.00 plus printing costs	Minimum of \$81.90, maximum of \$164.00 plus printing costs	5%
(b) For each inspection additional statutory inspections (Depending on travel distance)	per inspection up to 10km from Camperdown and \$1 p/km thereafter	\$210.00	\$220.50	5%
(d) Agreement to build over an easement	per application	\$57.00	\$59.62	5%
(e) Erection of a fence (if value of work is less than \$5000.00 otherwise use table A)	per application	\$158.00	\$165.90	5%
Essential Services Inspections	per request	\$126 per hour + GST and additional \$1 p/km	\$132 per hour + GST and additional \$1 p/km	5%
Inspection fees for Private Building Surveyors	per inspection plus travel	\$255.00	\$267.75	5%
Extension of Time Request	per request	\$190.00	\$199.50	5%
Application to Amend Plans	per application	Minimum of \$115 + GST and 126 per hour thereafter	Minimum of \$121 + GST and 132 per hour thereafter	5%
Title Search	per application	\$47.25	\$50.00	6%
Legal Point of Discharge Advice	per application	\$59.50	\$59.62	0%
Building Information Certificate	per application	\$49.00	\$49.00	0%
Property Information Certificate	per application	\$49.00	\$49.00	0%
POPE permits	per application	\$810 + GST plus \$120 p/h +GST for overtime and additional costs based on \$126 p/h +GST if event is complex	\$900 + GST plus \$130 p/h +GST for overtime and additional costs based on \$130 p/h +GST if event is complex	4%
Temporary Structures Permit	per application	Min \$367.50 +GST	Min \$386.00 +GST	5%
Notice/Orders (No cooperation only)		Minimum of \$173+GST plus \$126 p/h +GST if required	Minimum of \$181+GST plus \$130 p/h +GST if required	5%
<b>STATE GOVERNMENT LEVY</b>				



Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>BUILDING AND PLANNING FEES</b>				
<b>BUILDING FEES</b>				
<b>Building Applications and Building Permits on Domestic Works - Fees</b>				
<b>Construction/Alteration/Demolition Permits State Government Levy</b>				
Notice is hereby given in accordance with Section 201 of the Building Act 1993, that a building permit levy is required to be paid to the Building Administration Fund (to be collected by the relevant building surveyor) prior to the issue of the building permit. The basis for the calculation of the building permit levy is 0.128 cents in every dollar of the cost of the building work for which the permit is sought.				
<b>PLANNING FEES - SET BY STATE LEGISLATION</b>				
<b>BUILDING AND PLANNING FEES</b>				
<b>PLANNING FEES</b>				
<b>Amendments to Planning Schemes - Fees Planning Scheme Amendments</b>				
Giving notice of approval of an amendment	per application	\$798.00	\$798.00	0%
Adopting an amendment	per application	\$524.00	\$524.00	0%
Considering submissions	per application	\$798.00	\$798.00	0%
Consideration of a Planning Scheme Amendment	per application	\$798.00	\$798.00	0%
<b>General Fees - Changes On Original Permit</b>				
Change Conditions that apply to Permit	per application	\$502.00	\$502.00	0%
In any other way not described above	per application	\$502.00	\$502.00	0%
Change Statement of what Permit allows	per application	\$502.00	\$502.00	0%
<b>Discretionary Planning Fees</b>				
Plan Search and copies (houses and buildings)	per application plus copy costs	\$110.00	\$110.00	0%
Extension of Time Request - First request	Per application	\$110.00	\$115.50	5%
Extension of Time Request - Second request	Per application	\$181.00	\$190.00	5%
Extension of Time Request - Any subsequent request	Per application	\$242.00	\$254.00	5%
Secondary consent application	Per application	\$110.00	\$115.50	5%
Written information requests	per request	\$55.00	\$57.75	5%
Notification signage	per sign	\$44.00	\$46.20	5%
<b>General - Fees Type Of Amendment</b>				
After Notice has been given on all Permit Applications (except those under development cost of \$250,000)	per application	\$102.00	\$102.00	0%

Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>Planning Permit Planning and Environment Fees Regulations Act 2000 Sec 2. As Authorised Under Sec 47 96A and 203 of the Planning and Environment Act 1989 - Application Fees Planning Permit Applications Development (Other)</b>				
\$0 - \$10,000	per application	\$102	\$102	0%
\$10,000 to 250,000	per application	\$604	\$604	0%
\$250,001 - 500,000	per application	\$707	\$707	0%
\$500,001 - \$1,000,000	per application	\$815	\$815	0%
\$1,000,001 - \$7,000,000	per application	\$1,153	\$1,153	0%
\$7,000,001 - \$10,000,000	per application	\$4,837	\$4,837	0%
\$10,000,001 - \$50,000,000	per application	\$8,064	\$8,064	0%
\$50,000,001 +	per application	\$16,130	\$16,130	0%
Subdivide existing building	per application	\$386	\$386	0%
Subdivide land into two lots	per application	\$386	\$386	0%
Realignment or consolidation	per application	\$386	\$386	0%
Subdivide land into three or more Lots	per application	\$781	\$781	0%
Remove restriction	per application	\$249	\$249	0%
Planning Certificates – Urgent	per application	\$31.50	\$31.50	0%
<b>Amending Fees Planning and Environment Fees Regulations Act 2000 Sec 2. As Authorised Under Sec 47 96A and 203 of the Planning and Environment Act 1989 - Application fees Planning Permit Applications Development (Other)</b>				
\$0 - \$10,000	per application	\$102	\$102	0%
\$10,001 - \$250,000	per application	\$604	\$604	0%
\$250,001 - 500,000	per application	\$707	\$707	0%
\$500,001 - \$1,000,000	per application	\$815	\$815	0%
\$1,000,001 - \$7,000,000	per application	\$815	\$815	0%
\$7,000,001 - \$10,000,000	per application	\$815	\$815	0%
\$10,000,001 - \$50,000,000	per application	\$815	\$815	0%
\$50,000,001 +	per application	\$815	\$815	0%
Subdivide existing building	per application	\$386	\$386	0%
Subdivide land into two lots	per application	\$386	\$386	0%
Realignment or consolidation	per application	\$386	\$386	0%
Subdivide land into three or more Lots	per application	\$781	\$781	0%
Remove restriction	per application	\$249	\$249	0%
Create, vary or remove a restriction or a right of way	per application	\$541	\$541	0%
Planning Certificates	per application	\$18	\$18	0%
Create, vary or remove an easement other than a right of way	per application	\$404	\$404	0%
<b>Planning Permit Application Fees - Fees Planning Permit Applications</b>				
Use and development single dwelling and ancillary buildings. Value of development \$10,001 - \$100,000	per application	\$239	\$239	0%
Use and development single dwelling and ancillary buildings. Value of development \$100,001 plus	per application	\$490	\$490	0%
Use Only	per application	\$502	\$502	0%

Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>Subdivision (Permit and Certification) Fees Regulations 2000 - Fees Subdivision (Permit &amp; Certification Fees)</b>				
Supervision of works	per application % of value of works	2.50%	2.50%	0%
Check engineering plans	per application % of value of works	0.75%	0.75%	0%
Engineering plan prepared by Council	per application % of value of works	3.50%	3.50%	0%
Application to certify a Plan of Subdivision under Subdivision Act 1988	per application	\$100.00	\$100.00	0%
Additional cost per new lot under application to certify a Plan of Subdivision	additional cost per lot per subdivision	\$20.00	\$20.00	0%
Processing application to certify a plan other than a Plan of Subdivision under Subdivision Act 1988	Base fee per application per subdivision	\$100.00	\$100.00	0%
<b>WASTE MANAGEMENT FEES</b>				
<b>TREATMENT</b>				
<b>Landfill - General Industrial Category</b>				
Level Trailer/Ute	per trailer	\$18.30	\$20.10	9.84%
Heaped Trailer/Ute	per trailer/Ute	\$36.00	\$39.40	9.44%
Level Tandem Trailer	per trailer	\$29.80	\$32.70	9.73%
Heaped Tandem Trailer	per trailer	\$59.70	\$65.40	9.55%
Car boot/wheelie bin	per unit	\$10.60	\$11.60	9.43%
Compacted – per cubic meter	per cubic meter	\$82.31	\$90.17	9.55%
Uncompacted – per cubic meter	per cubic meter	\$45.50	\$49.85	9.56%
Large volume rate	per tonne	\$132.15	\$144.80	9.57%
Price per Tonnage	per tonne	\$138.36	\$151.56	9.54%
Bricks and Concrete (used for roads within Landfill Cell)	per tonne		\$48.00	
Cover Material (Clean)	per tonne		\$51.30	
<b>Landfill - General Municipal Category</b>				
Heaped Tandem Trailer	per trailer	\$51.00	\$55.90	9.61%
Uncompacted	per cubic meter	\$38.81	\$42.49	9.48%
Level Tandem Trailer	per trailer	\$25.45	\$27.90	9.63%
Heaped Trailer/Ute	per trailer/Ute	\$30.80	\$33.70	9.42%
Level Trailer/Ute	per trailer	\$15.70	\$17.20	9.55%
Car boot/wheelie bin	per unit	\$9.60	\$10.50	9.38%
Large volume rate	per tonne	\$112.15	\$122.80	9.50%
Price per Tonnage	per tonne	\$118.36	\$129.56	9.46%
Compacted	per cubic meter	\$70.28	\$76.94	9.48%

Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>Landfill - Green Waste and Kitchen Organics</b>				
Heaped Tandem Trailer	per trailer	\$44.70	\$48.90	9.40%
Uncompacted	per cubic meter	\$33.93	\$37.07	9.25%
Level Tandem Trailer	per trailer	\$22.40	\$24.40	8.93%
Heaped Trailer/Ute	per trailer/Ute	\$27.00	\$29.50	9.26%
Level Trailer/Ute	per trailer	\$13.80	\$15.10	9.42%
Car boot/wheelie bin	per unit	\$8.90	\$9.70	8.99%
Large volume rate	per tonne	\$97.55	\$106.58	9.26%
Price per Tonnage	per tonne	\$103.76	\$113.34	9.23%
Compacted	per cubic meter	\$61.50	\$67.18	9.24%
Contaminated Green Waste	per tonne	\$118.36	\$129.56	9.46%
<b>Landfill - Commercial Recycling Volumes</b>				
	per tonne		\$42.85	
<b>Dead Animal Composting</b>				
Dogs /Cats		\$7.40	\$7.80	5.41%
Yearling		\$17.90	\$18.80	5.03%
Heifer		\$30.50	\$32.00	4.92%
Cow/bulls and horses		\$68.30	\$71.50	4.69%
<b>Steel and Co-mingled Recycling Municipal Category</b>				
Steel		\$0.00	\$0.00	
Co-mingled Recycling		\$0.00	\$0.00	
Commercial Recycling volumes				
<b>Additional Resource Recovery Programs</b>				
May include but not limited to Batteries, Tyres and silage wrap		Full cost recovery	Full cost recovery	
<b>Mattresses</b>				
Single Mattress	per unit	\$20.00	\$21.00	5.00%
Double Mattress	per unit	\$30.00	\$31.50	5.00%
<b>Waste Oil Municipal Category</b>				
Used motor oil		\$0.00	\$0.00	

Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>E-Waste Recycling</b>				
Small Items	per unit	\$0.00	\$0.00	
Medium Items	per unit	\$0.00	\$0.00	
Large	per unit	\$0.00	\$0.00	
<b>Kerbside Collection Fee</b>				
Skipton		-		
Remaining areas included in collection		\$259.00	\$272.00	5.02%
<b>RECREATION AND FACILITIES</b>				
<b>HIRE OF COUNCIL BUILDINGS AND FACILITIES</b>				
<b>FACILITY FEES</b>				
<b>Airfields</b>				
<b>Cobden - Airfield</b>				
Daily fee unlimited use	per day	\$50.00		
Annual Fee unlimited use	per year	\$220.00		
<b>COMMUNITY HALL</b>				
<b>Managed by Council - Killara Centre Camperdown Community Centre - Killara Centre</b>				
Commercial Hire (private functions, corporate or profit making entities)	per day	\$415.00	\$430.00	3.61%
Commercial Hire (private functions, corporate or profit making entities)	per hour	\$82.00	\$85.00	3.66%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	per day	\$220.00	\$228.00	3.64%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	per hour	\$44.00	\$46.00	4.55%
Regular Users	See Property Officer to organise an agreement			

Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>Managed by Council - Killara Centre Camperdown Community Centre - McCabe Room/Playhouse</b>				
Commercial Hire (private functions, corporate or profit making entities)	per day	\$275.00	\$285.00	3.64%
Commercial Hire (private functions, corporate or profit making entities)	per hour	\$55.00	\$57.00	3.64%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	per day	\$140.00	\$145.00	3.57%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	per hour	\$28.00	\$29.00	3.57%
Regular Users	See Property Officer to organise an agreement			
<b>Public Halls Managed by Committee for Council - Cobden. Cobden Civic Hall (to be set at AGM)</b>	Set by Committee	Fees set at AGM		
<b>Public Halls Managed by Committee for Council - Cobden Heytesbury Room</b>	Set by Committee	Fees set at AGM		
<b>SPORTS STADIUMS</b>				
<b>Sports Stadiums Managed by Committee for Council - Timboon. Timboon Recreation Centre (to be set at AGM)</b>		Fees set at Dec meeting for calendar year		
<b>Sports Stadiums Managed by Contractor for Council - Camperdown Sporting Stadium</b>				
Camperdown College	per year	\$15,000		
All Sports - Senior Fee	per person per session	\$6.00	\$6.20	3%
All Sports - Junior Fee	per person per session	\$3.80	\$4.00	5%
<b>Sports Stadiums Managed by Council - Cobden. Cobden Recreation Centre</b>	Set by Committee	Fees set at AGM		

Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>THEATRE</b>				
<b>Managed by Council - Fees Camperdown Community Centre - Theatre Royal</b>				
Commercial Hire (private functions, corporate or profit making entities) - includes use of kitchen, tables and table cloths	full day	\$640.00	\$662.00	3.44%
Community Hire (members of the community, community groups not undertaking a commercial hirer use)	full day	\$350.00	\$362.00	3.43%
Set Up Theatre (optional)	per booking	\$75.00	\$78.00	4.00%
<b>Managed by Council - Fees Camperdown Community Centre - Old Sports Stadium</b>				
General Hire	per hour	\$40.00	\$41.50	3.75%
General Hire	full day	\$180.00	\$187.00	3.89%
Regular Users	See Property Officer to organise an agreement			
<b>Managed by Council - Theatre Royal movie ticket prices</b>				
Adult	per person	\$12.00	\$12.50	4.17%
Child (under 15 years of age)	per person	\$10.00	\$10.00	0.00%
<b>TOURISM</b>				
<b>Heritage - Clock Tower</b>				
Adult	per person	\$2.50	\$2.50	0%
Concession and Students	per person	\$1.50	\$1.50	0%
Child	per person	\$1.00	\$1.00	0%
<b>RECREATION PROGRAMS</b>				
<b>FACILITY FEES</b>				
<b>CARAVAN PARK</b>				
<b>All Parks Caravan Park Van Storage</b>				
On-site (per year)	per year	\$700.00	\$0.00	(100%)
On-site (per month)	per month	\$65.00	\$0.00	(100%)
On-site (per week)	per week	\$16.00	\$0.00	(100%)

Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>Short Term - All Parks Caravan Park Weekly Price</b>				
Cabins	2 people - weekly price	\$552.00	\$0.00	(100%)
Cabins	extra person - School Age & up weekly price	\$78.00	\$0.00	(100%)
Unpowered Site	2 people - weekly price	\$138.00	\$0.00	(100%)
Unpowered Site	extra person - School Age & up weekly price	\$54.00	\$0.00	(100%)
Powered Site	2 people - weekly price	\$174.00	\$0.00	(100%)
Powered Site	extra person - School Age & up weekly price	\$72.00	\$0.00	(100%)
<b>Short Term - All Parks Caravan Park Note - Rules for Long Term Tenants Will Apply</b>				
Cabins	2 people Daily Price	\$92.00	\$0.00	(100%)
Cabins	Linen Hire per bed Daily Price	\$13.00	\$0.00	(100%)
Cabins	School Age & Up Daily Price	\$13.00	\$0.00	(100%)
Unpowered Site	2 people Daily Price	\$23.00	\$0.00	(100%)
Unpowered Site	extra person - School Age & up Daily Price	\$9.00	\$0.00	(100%)
Powered Site	2 people Daily Price	\$29.00	\$0.00	(100%)
Powered Site	extra person - School Age & up Daily Price	\$12.00	\$0.00	(100%)



Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>SWIMMING POOLS</b>				
<b>Swimming Pools Managed by Contractor for Council - All Pools Swimming Pools Day Admission</b>				
School Swim (Non Members)	per person	\$2.00	\$2.10	5%
Day Hire	per person	\$172.00	\$178.00	3%
Child	per child	\$3.20	\$3.30	3%
Adult	per person	\$3.70	\$3.90	5%
Family (defined 2 adults and 2 children < 16)	per family (defined)	\$11.50	\$12.00	4%
<b>Recreation Equipment Hire Small Marquee / BBQ</b>				
Council Organised Events	Per unit per day	\$0.00	\$0.00	
Commercial Hirers	per day	\$0.00	\$100.00	
Not for Profit Community Groups	per day	\$0.00	\$0.00	
<b>Recreation Equipment Hire large Marquee</b>				
Council Organised Events	Per unit per day	\$0.00	\$0.00	
Commercial Hirers	per day	\$0.00	\$200.00	
Not for Profit Community Groups	per day	\$0.00	\$200.00	
<b>Swimming Pools Managed by Contractor for Council - All Pools Swimming Pools Season's Tickets</b>				
Child	per person per season	\$62.00	\$65.00	5%
Adult	per person per season	\$73.00	\$75.00	3%
Family (defined 2 adults and children < 16)	per family (defined)	\$105.00	\$110.00	5%
<b>RECREATION PROGRAMS</b>				
<b>ACTIVITIES</b>				
<b>Activity Program - Primary School Holiday Program</b>				
Trips Base fee	(per child)	\$25.00	\$25.00	0.00%
Centre based activities	(per child)	\$0.00		
Activity entry fee	(per child)	Dependant on activity		
<b>Activity Program - Teenage School Holiday Program</b>				
Trips Base fee	per child	\$37.00	\$37.00	0.00%
Activity entry fee	per child	Dependant on activity	Dependant on activity	

Description	Unit	2013-2014 Fees	2014-2015 Fees	Change from 2013-2014
<b>Get Fit Activities - Ed Gym Commercial Hirers</b>				
1 child	per session	\$5.00	\$5.00	0%
2 children	per session	\$8.50	\$9.00	6%
3 children	per session	\$12.00	\$12.50	4%
Term Pass	per term	10% discount off total term payment	10% discount off total term payment	
<b>ROAD / VEHICLE PERMITS</b>				
<b>Permits</b>				
Road opening permit application	per application	\$80.00	\$95.00	19%
Urban vehicle crossing permit application	per application	\$80.00	\$95.00	19%
Rural vehicle crossing permit application	per application	\$80.00	\$95.00	19%

## Glossary

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

<b>Term</b>	<b>Definition</b>
Budgeted income statement	The budgeted income statement shows the expected operating result in the forthcoming year compared to the forecast actual result in the current year. The budgeted income statement should be prepared in accordance with the requirements of AASB101 Presentation of Financial Statements.
Budget preparation requirement	Under the Act, a Council is required to prepare and adopt an annual budget by 31 August each year.
Budgeted statements	Prepared under section(s) 126(2)(a), 127(2)(a) and / or 131(1)(b) of the Act, standard statements are required in the: -Strategic resource plan -Budget -Annual report While the same set of statements (detailed below) is required in each of these reports, they have different focuses due to the differing purposes of each report. The formats of these statements therefore need to reflect these different focuses being strategic, management and reporting, while remaining comparable.  The standard statements are the: -Budgeted Comprehensive Income Statement -Budgeted Balance Sheet -Budgeted Statement Cash Flow -Budgeted Statement Capital Works -Budgeted Statement of Human Resources
Capital contributions	Capital contributions include assets contributed by developers, government grants and contributions received for capital purposes and contributions from developers such as open space.
Capital expenditure	Capital expenditure is relatively large (material) expenditure that produces economic benefits expected to last for more than 12 months. A pre-determined 'threshold' may be used which indicates the level of expenditure deemed to be material in accordance with Council's policy. Capital expenditure includes renewal, expansion and upgrade. Where capital projects involve a combination of renewal, expansion and upgrade expenditures, the total project cost needs to be allocated accordingly.
Capital works budget (Budgeted capital works statement)	The capital works budget shows the expected internal and external funding for capital works program and the total proposed capital works program for the forthcoming year with a comparison with forecast actual for the current year.
Capital works program	Capital works projects that will be undertaken during the 2013/14 year.
Carry forward capital works	Carry forward capital works are those that that are incomplete in the current budget year due to unavoidable delays and will be completed in the following budget year.
Carry forward surpluses	Inappropriately recognised by many councils at the end of the current year as the critical starting point in the development of the budget for the following year.
Council plan	This document sets out the medium term goals and objectives as part of the overall strategic planning framework and strategic resource plan and is prepared under section 125 of the Act.
Community satisfaction survey	A survey conducted on an annual basis by every Council.
Current year rate increase (Rating information)	A statement included in the budget quantifying the amount of the rate change for the forthcoming year and disclosing any significant factors influencing the rate change.
Differential rates	When a Council intends to declare a differential rate (eg business and residential), information prescribed by the Act under section 161 must be disclosed in the Council budget.
Discretionary reserves	Discretionary reserves are funds earmarked by Council for various purposes. Councils can by resolution change the purpose of these reserves.
EPA	Environment Protection Authority
Executive summary	Opening section of report designed to give the reader an overview and high level "snapshot" of the information provided in the report.
External funding sources (Analysis of capital budget)	External funding sources relate to capital grants or contributions, which will be received from parties external to the Council. It also includes the proceeds of assets sold to fund the capital works program.

<b>Term</b>	<b>Definition</b>
External influences in the preparation of a budget	Matters arising from third party actions over which Council has little or no control eg change in legislation.
Financial sustainability	A key outcome of the strategic resource plan. Longer term planning is essential in ensuring that a Council remains financially sustainable in the long term.
Financing activities	Financing activities means those activities which relate to changing the size and composition of the financial structure of the entity, including equity, and borrowings not falling within the definition of cash.
Infrastructure	Physical assets of the entity or of another entity that contribute to meeting the public's need for access to major economic and social facilities and services.
Internal funding sources (Analysis of capital budget)	Internal sources relate to cash and investments held in reserves or which are uncommitted and cash that will be generated from the operations of Council during the budget year. The latter should equate to the cash inflows from operating activities less capital revenue.
Internal influences in the preparation of a budget	Matters arising from Council actions over which there is some element of control (eg approval of unbudgeted capital expenditure).
Investing activities	Investing activities means those activities which relate to acquisition and disposal of non-current assets, including property, plant and equipment and other productive assets, and investments not falling within the definition of cash.
Key assumptions	When preparing a budgeted balance sheet of financial position, key assumptions upon which the statement has been based should be disclosed in the budget to assist the reader when comparing movements in assets, liabilities and equity between budget years.
Key budget outcomes	The key activities and initiatives that will be achieved in line with the Council plan.
Key financial indicators	<p>A range of ratios and comparisons of critical financial data over a period of years allowing a reader to gain a better understanding of key measures, such as indebtedness and liquidity which are often undisclosed when financial information is presented in standard statement format.</p> <p><b>Operating expenses / Assessment</b> This ratio measures the average operational spending (as drawn from the income statement) on a per assessment basis. It should be noted that for this ratio to be meaningful, operational expenditure should be adjusted to remove non-operational items such as granted assets from developers any budgeted revaluation income.</p> <p><b>Rate revenue/ Total revenue</b> This ratio measures Council's reliance on rate revenue as its principal source of funding. Increasing trends in this ratio will highlight that growth in rate revenue is frequently higher than what is able to be achieved in Fees and Grant revenue.</p> <p><b>Rate revenue / Assessment</b> This ratio provides an illustration of the average rates paid on a per assessment basis across the municipality. This measure does not differentiate between residential and commercial ratepayers and does not represent either an average residential or commercial rate.</p> <p><b>Debt servicing / Total revenue</b> This ratio contrasts the amount of interest expense that Council is incurring on its interest bearing liabilities as a percentage of the total revenue base.</p> <p><b>Grants/ Total revenue</b> This ratio provides an indication of the percentage of total revenue that is comprised of grant income. Falling percentages will indicate that grant revenue is not keeping pace with growth in total revenue and will most probably link to increasing reliance on rate revenue.</p> <p><b>Fees and charges / Total revenue</b> This ratio provides an indication of the percentage of total revenue that is comprised of fees and charges income. Falling percentages will indicate that fees and charges revenue is not keeping pace with growth in total revenue and will most probably link to increasing reliance on rate revenue.</p>

**Term****Definition****Indebtedness / Rate revenue**

This ratio measures the total amount of interest bearing liabilities compared to the annual rates levy.

**Underlying operating result / Total assets**

This ratio indicates the contribution the underlying operational position makes to the net asset base of Council. Deficit ratios will highlight the percentage of total assets that is being eroded on annual basis by the operational activities of Council. Surplus ratios will highlight the additional contribution that is made to net asset base.

**Total assets / Assessment**

This ratio expresses the total assets that Council holds on a per assessment basis.

**Current assets / Current liabilities**

Otherwise known as the working capital ratio, this indicator expresses Council's short-term ability to meet its liquidity requirements within the current financial year. Ratio's below or nearing 100% indicate that Council may not be able to meet short-term liabilities.

An alternative measure is to reduce the long service leave that is shown as a current liability to that which is expected to be paid in the next twelve months rather than where there is an unconditional entitlement. This will have the effect of improving the working capital ratio and is considered to be a better indication of liquidity as it is unlikely that all employees will take their entitlement when it falls due.

**Total liabilities / Assessment**

This ratio expresses the sum total of current liabilities and non-current liabilities expressed on a per assessment basis.

**Capital outlays / Total cash outflows**

This ratio draws the amount of projected cash outflows from the cash flow statement to be expended on the acquisition of property, plant and equipment (inclusive of infrastructure expenditure) as a percentage of all cash outflows. Declining trends may indicate that Council is not or will not in the future be able to adequately fund asset renewal as required or deliver required new facilities.

**Capital outlays / Rate revenue**

This ratio represents the capital outlays as a percentage of rate revenue and therefore Council's relative ability to convert rate revenue into capital works. The outcomes in this ratio will be influenced by capital grants.

**Capital renewal expenditure / Total depreciation**

As distinct from other capital ratios, this indicator looks solely at capital renewal expenditure and excludes capital spending on new assets and expansion/upgrade. By contrasting this ratio against total depreciation, the outcome provides a broad level overview on whether Council is able to achieve a result in excess of 100%. This is a useful indicator but given depreciation may not always represent asset consumption on an annual basis care should be used in its interpretation.

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**Key strategic activities**

Section 127 of the Act requires the budget to separately identify the Key Strategic Activities (KSAs) to be undertaken during the financial year and performance targets and measures in relation to each KSAs. Section 132 of the Act states that the KSAs and performance targets and measures specified under Section 127 of the Act must be included in the Performance Statement in the Annual Report and be subject to audit.

KSAs are those significant activities and/or initiatives which will directly contribute to the achievement of the Council Plan during the current year. KSA's can be major new initiatives over and above normal service delivery or a combination of activities and initiatives which have a major focus for the budget year and lead to significant outcomes for the organisation and community.

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**Legislative framework**

The Act, Regulations and other laws and statutes which set a Council's governance and reporting requirements.

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**Local government asset investment guidelines**

A publication, released in 2006 by the Department of Planning and Community Development (formerly the Department for Victorian Communities) that provides a framework for the development of a capital works programs.

<b>Term</b>	<b>Definition</b>
Local Government (Finance and Reporting) Regulations 2014	The objective of these Regulations, made under section 243 of the local Government Act 1989 and which came into operation in 2014, is to prescribe for the purposes of the Local Government Act 1989: (a) The manner in which the standard statements and financial statements of a Council are to be prepared and their contents (b) The information to be included in a Council Plan, budget, revised budget and annual report (c) Other matters required to be prescribed under Parts 6 and 7 of the Act.
New assets	New assets do not have any element of expansion or upgrade of existing assets. New capital expenditure may or may not result in additional revenue for Council and will result in an additional burden for future operation, maintenance and capital renewal.
Non-financial resources	Resources of a non-financial nature (such as human resources, information systems and processes, asset management systems) which are consumed by a Council in the achievement of its strategic resource plan goals
OH&S	Occupational Health and Safety
Operating activities	Operating activities means those activities that relate to the provision of goods and services.
Operating expenditure	Operating expenditure is defined as consumptions or losses of future economic benefits, in the form of reductions in assets or increases in liabilities; and that result in a decrease in equity during the reporting period.
Operating performance (Impact of current year on 2013/14 budget)	This statement shows the expected operating result as compared to the budget result in the current year separating operating and capital components of revenue and expenditure.
Operating revenue	Operating revenue is defined as inflows or other enhancements or savings in outflows of future economic benefits in the form of increases in assets or reductions in liabilities and that result in an increase in equity
Performance statement	Required by section 132 of the Act, a performance statement must be included in the annual report of a Council and include: (a) The key strategic activities and performance measures specified in the budget under section 127 for that financial year (b) The actual results achieved for that financial year having regard to the performance targets and measures.
Rate structure (Rating information)	Site value (SV), capital improved value (CIV) or net annual value (NAV) are the main bases upon which rates will be levied. These should be detailed in the budget statement.
Rating strategy	A rating strategy is the process by which the Council's rate structure is established and how the total income generated through rates and charges is allocated across properties in the municipality. Decisions regarding the quantum of rate levels and increases from year to year are made as part of Council's long term financial planning processes and with consideration of Council's other sources of income and the planned expenditure on services and works to be undertaken for its community.
Regulations	Local Government (Finance and Reporting) Regulations 2004.
Restricted funds and discretionary reserves	Monies set aside for statutory and discretionary purposes.
Revised budget	Section 128 of the Act permits a Council to prepare a revised budget if circumstances arise which cause a material change in the budget and which affects the financial operations and position of the Council.
Road Management Act	The purpose of this Act which operates from 1 July 2004 is to reform the law relating to road management in Victoria and to make relating amendments to certain Acts, including the local Government Act 1989.
Service delivery (in strategic resource plan)	A key outcome of a strategic resource plan, service delivery must be linked with performance strategies in order to assess the adequacy of service delivery and the impact on long term budget preparation.
Specific Purpose Reserve	A cash backed reserve that sets aside funds for a specific purpose. Eg: Landfill restoration reserve is to provide remedial works at the landfill in future years.

<b>Term</b>	<b>Definition</b>
Statutory disclosures	Section 127 of the Act and the Regulations require certain information relating to projected results, borrowings, capital works and rates and taxes to be disclosed within the budget.
Statutory reserves	Statutory reserves are funds set aside for specified statutory purposes in accordance with various legislative requirements. These reserves are not available for other purposes.
Strategic planning framework	A “community owned” document or process which identifies the long term needs and aspirations of the Council, and the medium and short term goals and objectives which are framed within the long term plan.
Strategic resource plan (SRP)	<p>The Act requires that a Council plan should include a strategic resource plan that includes financial and non-financial resources including human resources.</p> <p>The strategic resource plan outlines the resources required to achieve the Council plan. As a minimum a strategic resource plan must include in respect of at least the next four years:</p> <p>(a) Standard statements describing the required financial resources</p> <p>(b) Statements describing the required non-financial resources including human resources.</p> <p>Such planning is essential in ensuring that an organisation remains financially sustainable in the long term. The annual budget should be consistent with the first projected year of a strategic resource plan.</p>
Sustainability index (Infrastructure strategy)	The sustainability index is a means of measuring a Council’s performance in the area of infrastructure preservation. This is the proportion of the total asset value consumed compared to the amount spent in preserving the asset on an annual basis.
Three way budgeting methodology (Strategic resource plan)	The linking of the income statement, balance sheet and cash flow statement to produce forecast financial statements based on assumptions about future movements in key revenues, expenses, assets and liabilities.
Underlying result	<p>The underlying result is a measure of financial sustainability of the Council which can be masked in the net surplus (deficit) by non-recurring or capital related items. It is equal to the net surplus (deficit) adjusted for capital grants, non-monetary contributions and other once-off adjustments.</p> <p>This definition differs from the underlying surplus as determined by the Victorian Auditor General in his report “Local Government: Results of the 2011-12 Audits” issued in November 2012 which includes capital contributions in the calculation. In this Guide, capital grants are excluded from the definition on the basis that they are recorded as income but are reflected in assets capitalised on Council's balance sheet and</p>
Unrestricted cash and investments	Unrestricted cash and investments represents funds that are free of all specific Council commitments and are available to meet daily cash flow requirements and unexpected short term needs.
Valuations of Land Act 1960	The Valuations of Land Act 1960 requires a Council to revalue all rateable properties every two years.