

BUDGET

INNOVATION : TECHNOLOGY : SUSTAINABILITY

2014/15

Towong Shire Council

Budget Report – 2014/2015

including

Strategic Resource Plan – 2014/15 to 2017/18

Long Term Financial Plan – 2014/15 to 2022/23

Adopted by Council 5 August 2014

Contents	Page
Mayor's introduction	3
Chief Executive Officer's summary	4
Budget processes	7
Overview	
1. Linkage to the Council Plan	8
2. Activities, initiatives and service performance indicators	10
3. Budget influences	19
Budget analysis	
4. Analysis of operating budget	21
5. Analysis of budgeted cash position	27
6. Analysis of capital budget	29
7. Analysis of budgeted financial position	31
Long term strategies	
8. Strategic resource plan, financial performance indicators and long term financial plan	33
9. Rating information	35
Appendices	
A Budgeted statements	38
B Rates and charges	45
C Capital works program	50
D Fees and charges schedule	57

This Budget Report has been prepared with reference to The Institute of Chartered Accountants "Victorian City Council Model Budget 2014/2015" a best practice guide for reporting local government budgets in Victoria.



**The Institute of
Chartered Accountants
in Australia**

Mayor's introduction

On behalf of Council I present the 2014/15 Budget to the ratepayers and residents of Towong Shire.

Four years ago Council developed a ten year Long Term Financial Plan which projected a six per cent rate rise each year and an extensive expenditure reduction program for the organisation to remain financially sustainable. Since this time Council has actively driven the implementation of expenditure savings throughout its operations and has been recognised by the State Government for some of these initiatives.

This year's budget has been a very difficult one for both Councillors and staff. Council is operating in an environment where there is a reduction in the available State and Federal funding to provide services to the community. When Council sets its budget, ratepayers pay the difference between the funding provided by other levels of government and how much it will cost to provide local services and infrastructure. The most recent funding change in the Federal Budget will see the freezing of indexation on Council's annual Financial Assistance Grants, resulting in a reduction in Council's anticipated grant revenue by \$0.68 million over three years. This presents Council with the significant challenge of how to deliver the current range of services to the community with reduced resources or without increasing rates. The alternative is to examine which services could be reduced to ensure that Council is operating within its means. This will be a key focus for Council and staff over the next twelve months.

Council acknowledges that our ratepayers sometimes find an increasing rate burden difficult to manage and with this in mind, we have kept the rate increase below the recommended level over the last four years. Council continues this practice and has declared a rate increase of 5.8% for the 2014/15 financial year.

To remain financially viable in the medium to long term, Council will carry out extensive consultation with the community about service levels and rate increases prior to the 2015/16 budget. We will continue to review our practices and seek to encourage land releases to grow the population so that our financial costs may be spread more widely.

This budget seeks to address the financial challenges faced by our municipality whilst also delivering on a range of key projects for our community, including:

- Construction of the Tallangatta Integrated Community Centre, which will contain a new library and kindergarten, and introduce a long day care service and activity space for the community
- Development of a formal long term master plan for the Upper Murray communities
- Construction of the Magorra Park Multi-purpose Centre in Mitta Mitta
- Continuing progress on the \$1.00 million of improvement works for Bellbridge
- Implementing the Town Beautification Program throughout the Shire

We have been fortunate with the number of projects that have received State Government support and local community input. These projects all contribute to making our Shire a more attractive place to live.

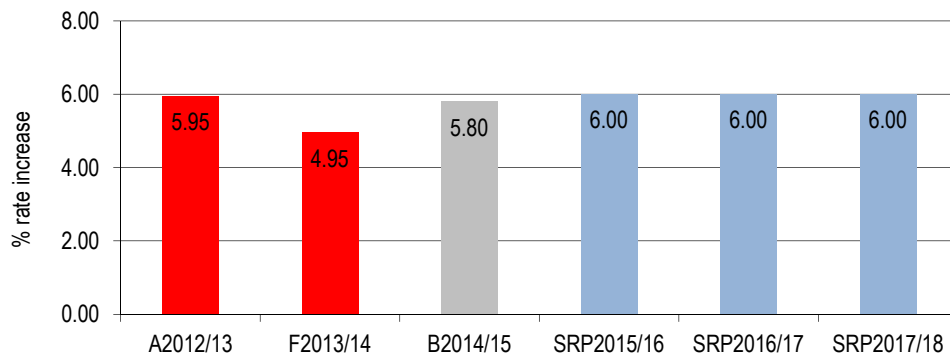
This budget was developed through a rigorous review process and Council endorses it as financially responsible. Thank you to my fellow Councillors and staff in their tireless efforts to achieve the best outcome.

Cr Mary Fraser OAM
Mayor

Chief Executive Officer's summary

Council has prepared a Budget for the 2014/15 financial year which seeks to balance the demand for services and infrastructure with the community's capacity to pay. Key budget information is provided below about the rate increase, operating result, services, cash and investments, capital works, financial position, financial sustainability and strategic objectives of the Council.

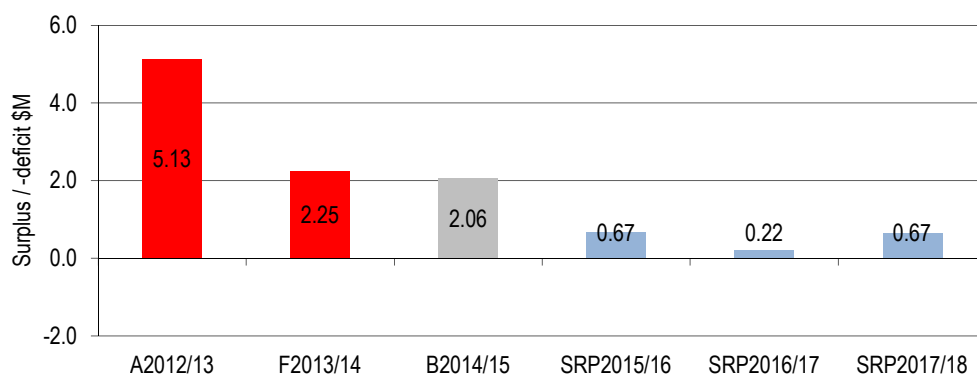
1. Rates



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

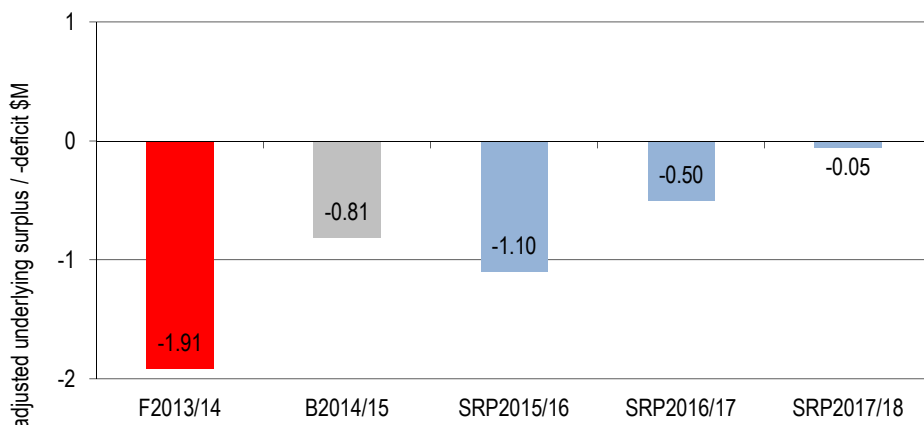
Council has declared a general rates increase of 5.8% for the 2014/15 year, raising total rates of \$4.98 million. The increase will go toward maintaining service levels and meeting the cost of a number of external influences affecting the operating budget including the freezing of indexation on the Victorian Grants Commission allocation. It will also go toward capital works to address asset renewal needs and fund new and upgrade projects. The rate increase is in line with the level foreshadowed in Council's Strategic Resource Plan adopted in 2013/14 and compares to the 2013/14 increase of 4.95%.

2. Operating result



The expected operating result for the 2014/15 year is a surplus of \$2.06 million, which is a decrease of \$0.19 million over 2013/14. The forecast operating result for the 2013/14 year is a surplus of \$2.25 million. These results include capital grants that are received by Council. It is expected that \$2.9 million of capital grants will be received in the 2014/15 year. This is down on the \$4.10 million received in 2013/14 and accounts for the change in the operating result. The adjusted underlying result, which excludes items such as non-recurrent capital grants and non-cash contributions is a deficit of \$0.81 million, which is an increase of \$1.10 million over 2013/14 - refer to section 3 below.

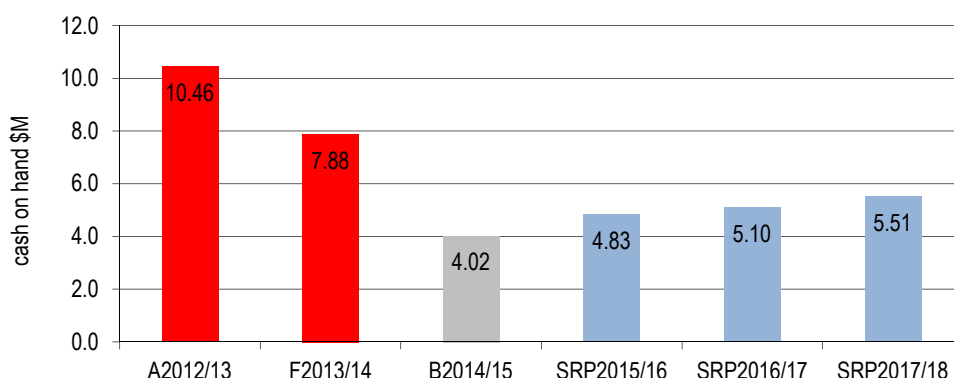
3. Financial sustainability (underlying result)



The adjusted underlying result, excluding items such as non-recurrent capital grants and non-cash contributions, is a key measure of financial sustainability. The budget for 2014/15 presents an underlying deficit of \$0.81 million, which is an increase of \$1.10 million over 2013/14 result. The improved operating result is due mainly to recognising a full year's funding allocation from the Victorian Grants Commission in 2014/15 compared to the year prior where 50% of the allocation was paid prior to the start of the financial year (in accordance with Australian Accounting Standards).

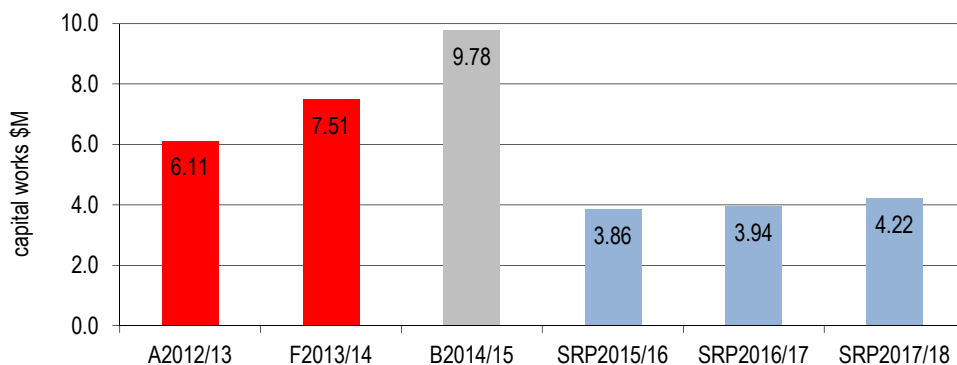
A high level Strategic Resource Plan for the years 2014/15 to 2017/18 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives as specified in the Council Plan. Over this period Council will improve its financial sustainability through rate increases and a strong focus on capital renewal projects.

4. Cash and investments



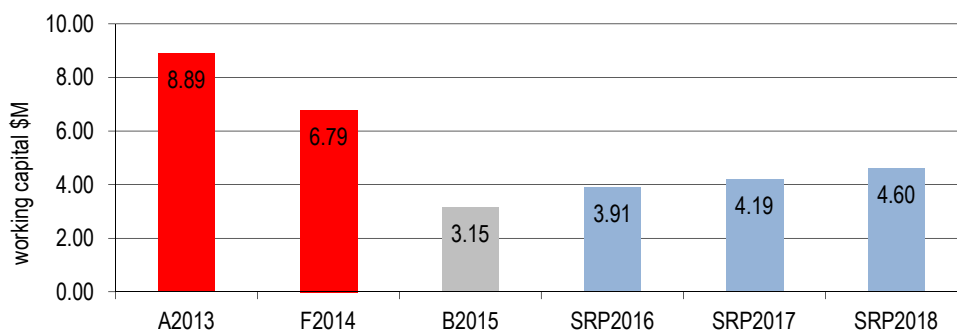
Cash and investments are forecast to be \$7.88 million as at 30 June 2014, with cash and investments expected to decrease by \$2.80 million during the year to \$4.02 million as at 30 June 2015. This is due mainly to the carried forward component of the 2013/14 capital works program and a number of major building projects. The reduction in cash and investments is in line with Council's Strategic Resource Plan.

5. Capital works



The capital works program for the 2014/15 year is expected to total \$9.78 million. This includes a carry forward of capital works of \$2.09 million not completed in 2013/14. The carried forward component is fully funded from the 2013/14 budget. Of the \$7.69 million of capital funding required, \$3.51 million will come from external grants with the balance of \$4.18 million from Council operating funds and borrowings.

6. Financial position (Net current assets)



Net current assets (working capital) will reduce by \$3.64 million to \$3.15 million as at 30 June 2015. This is mainly due to the use of cash reserves to fund the capital works program. The financial position is expected to improve with net assets (net worth) to increase by \$2.06 million to \$193.83 million at the end of 2014/15.

The May 2014 Federal Budget announcement, freezing the indexation on Financial Assistance Grants, has had a significant impact on Council's financial position. Over the term of the Strategic Resource Plan, a total of \$0.98 million of previously anticipated revenue will not be received. Council has responded to this challenge with a staged approach. In the short term, Council has committed to efficiency savings of \$0.35 million, whilst generally maintaining current service standards. For the 2015/16 budget, Council will consider further savings that may impact on service standards to the community.

Council has a strong focus on long term sustainability with a 10 year financial plan being presented at Appendix A. All decisions made are forecast through this plan to ensure long term sustainability of Council.

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.

Juliana Phelps
Chief Executive Officer

Budget processes

This section lists the budget processes to be undertaken in order to adopt the Budget in accordance with the Local Government Act 1989 (the Act) and Local Government (Planning and Reporting) Regulations 2014 (the Regulations).

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

The 2014/15 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 being a budgeted Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works. These statements have been prepared for the year ended 30 June 2015 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the budget.

In advance of preparing the budget, Officers firstly review and update Council's long term financial projections. Financial projections for at least four years are ultimately included in Council's Strategic Resource Plan, which is the key medium-term financial plan produced by Council on a rolling basis. The preparation of the budget, within this broader context, begins with Officers preparing the operating and capital components of the annual budget during February and March. A draft consolidated budget is then prepared and various iterations are considered by Council at informal briefings during April and May. A 'proposed' budget is prepared in accordance with the Act and submitted to Council in June for approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 28 days notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its web site. A person has a right to make a submission on any proposal contained in the budget and any submission must be considered before adoption of the budget by Council.

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

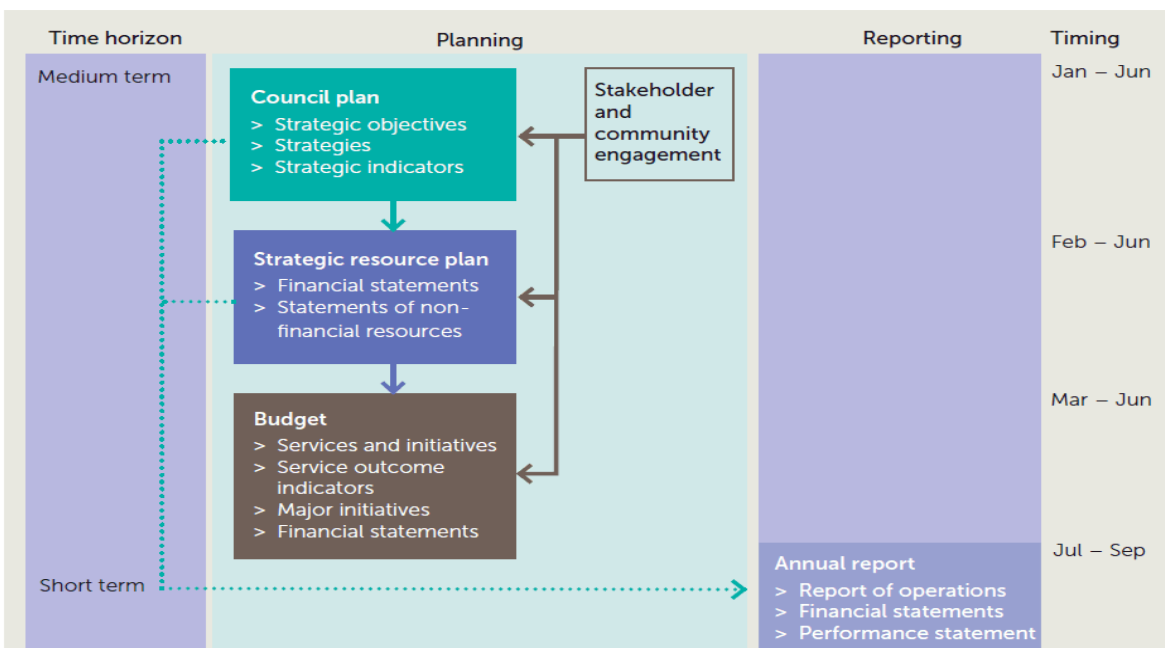
Budget process	Timing
1. Officers update Council's long term financial projections	Jan/Feb
2. Officers prepare operating and capital budgets	Feb/Mar
3. Councillors consider draft budgets at informal briefings	Apr/May
4. Proposed budget submitted to Council for approval	Jun
5. Public notice advising intention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

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, included in the Council Plan, 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 services and initiatives included in the Annual Budget which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Transport, Planning and Local Infrastructure

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

Council's vision for its communities is captured in several long term master plans, such as *Tallangatta Tomorrow* and *Our Bellbridge*. A formal long term master plan is currently under development for the Upper Murray communities.

1.2 Our purpose

Our vision

We will be a world class small Council and Towong Shire will be an ideal place to live.

Our mission

To provide leadership and service to the Towong Shire community that adds value and enhances social, economic and environmental wellbeing now and in the future.

Our values

- **Pride** - We will always take care in what we do
- **Teamwork** - We will help others to achieve by being positive, enthusiastic and confident
- **Integrity** - We will seek the common good
- **Respect** - We will listen and consider other perspectives and treat each other with courtesy

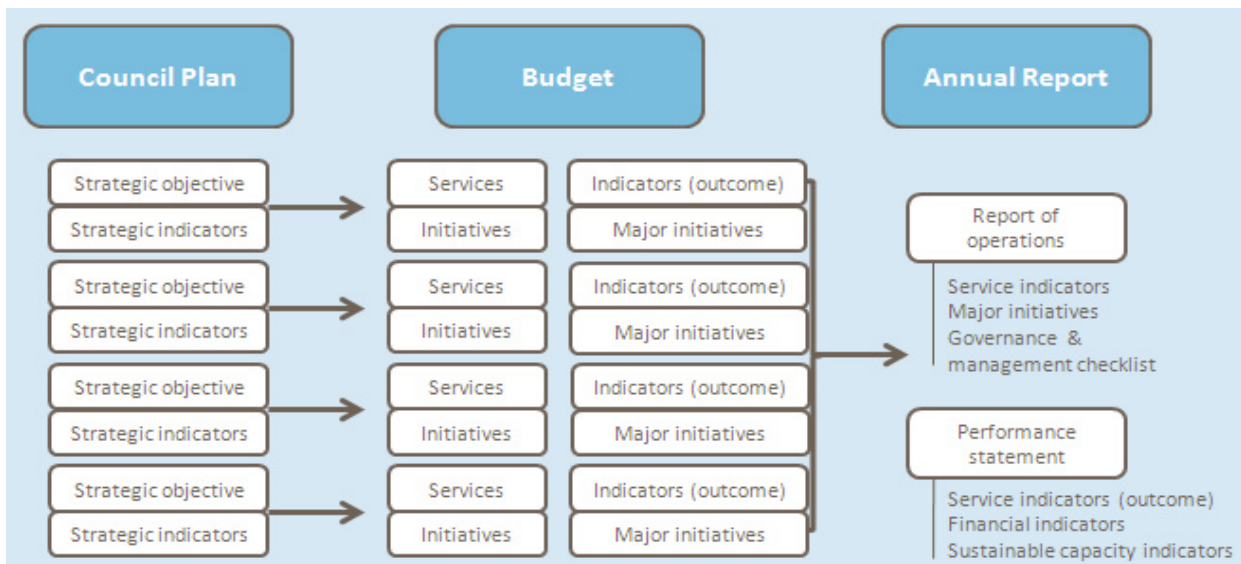
1.3 Strategic objectives

Council delivers a range of projects and core services to achieve the six Strategic Objectives as set out in the Council Plan for the 2013-17 years. The following table lists the six Strategic Objectives as described in the Council Plan.

Strategic Objective	Description
1. Organisational improvement	Embed organisational excellence into our governance and management processes in order to deliver the best possible outcomes for our residents and ratepayers.
2. Community wellbeing	Assist Towong Shire residents in the attainment of a high level of health and safety, resilience and connectedness to their communities.
3. Asset management	To maintain and improve the Shire's infrastructure to meet agreed levels of service.
4. Land use planning	To develop a strategic and sustainable long-term land use direction for the Shire based on an integrated approach to the natural and built environment.
5. Environmental sustainability	Integrate sustainable natural resource management into all of our business activities.
6. Economic and tourism development	Expand long-term employment and economic opportunities whilst continuing to maintain and promote our environment and the lifestyle our municipality offers.

2. Activities, initiatives and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2014/15 year and how these will contribute to achieving the strategic objectives specified in the Council Plan as set out in Section 1. It also includes a number of initiatives 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

2.1 Strategic Objective 1: Organisational improvement

To achieve our objective of Organisational improvement, we will continue to embed organisational excellence into our governance and management processes in order to deliver the best possible outcomes for our residents and ratepayers. The services, initiatives and service performance indicators for each business area are described below.

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Councillors, Chief Executive and Executive Team	This area of governance includes the Mayor, Councillors, Chief Executive Officer and Senior Management Group and associated support which cannot be easily attributed to the direct service provision areas.	
Executive Services	This service provides Council with operational organisational support to Council, CEO and the Senior Management Group and acts as the main customer interface with the community. The service also assists with delivering on human resource, communication and governance needs of the Council.	
Corporate Services	This service provides financial and corporate based services to internal and external customers, including the management of Council's finances, payment of salaries and wages to employees, procurement and contracting of services, raising and collection of rates and charges, managing Council's records and delivering on Council's occupational health and safety responsibilities. This service also maintains reliable and cost effective communications and computing systems, facilities and infrastructure to support Council staff.	
Total Organisational improvement		2,749 <u>(1,940)</u> 809

Initiatives

- 1) Implement business improvements in the areas of OHS, risk management, swimming pools and landfills as identified by previous internal audits
- 2) Improve service delivery and reduce costs through process improvement and shared services
- 3) Deploy software that leverages improved IT infrastructure with a particular focus on the areas of shared services, record management and business process workflows
- 4) Improve the use of electronic mediums in Council's communications with the community

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Attendance	Attendance at Council Meetings and Special Committee Meetings	Councillors attendance at council meetings and special committees / Total eligible council and special committee meetings

Service	Indicator	Performance Measure	Computation
Governance	Compliance	Council meeting expected governance standards	Number of LGI full investigations that lead to a prosecution. Number of applications for councillor conduct panels. Number of probity auditor appointments. Number of councillor suspensions/forced leave of absences.
Organisational efficiency	Improve service delivery and reduce costs through process improvement and shared services	Two Council processes reviewed annually and improvement opportunities implemented	Two reports presented to Council

2.2 Strategic Objective 2: Community wellbeing

To achieve our objective of Community wellbeing, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Community Services	This service provides family oriented support services including kindergartens, maternal and child health, immunisations and youth services. It also supports Council's commitment to improved access for all residents, delivers an annual Seniors event and is exploring opportunities to support arts and culture throughout the Shire.	
Library Services	This service provides public library services at two locations and provides a customer focused service that caters for the cultural, educational and recreational needs of residents and provides a focal point for the community where they can meet, relax and enjoy the facilities and services offered.	
Community Facilities	This service identifies opportunities for Council or community groups to access funding to better meet community needs and delivers on key Council funding applications.	
Community Health and Wellbeing	This service actively drives community health initiatives through the Towong Alliance partnership with the health services and the Towong Healthy Communities Plan 2013 - 2017.	
Total Community Wellbeing		1,096 <u>(631)</u> 465

Initiatives

- 5) Develop a Business Plan for the Corryong Arts Space at Davis Cottage
- 6) Successfully deliver the Tallangatta Eco-education and Integrated Services Hub Project
- 7) Complete the Tallangatta Caravan Park Planning Study and implement the adopted recommendations from the plan
- 8) Seek funding for the Corryong Tennis Court project
- 9) Conduct a review of public pools with a view to lowering operating costs and increasing safety and participation
- 10) Successfully deliver the Magorra Park Multi-purpose Centre Project
- 11) Seek funding for the Corryong Aquatic Training Centre Project
- 12) Auspice and support the successful delivery of the Mitta Valley 'Our Valley, Our Future'
- 13) Auspice and support the successful delivery of the Corryong 2030 Vision Plan
- 14) Undertake a review of early childhood services to identify opportunities to improve the sustainability of these services and better meet the community's needs
- 15) Continue to implement the key priorities from 'Tallangatta Tomorrow' including residential development
- 16) Actively participate in the Towong Alliance with the three Shire based Health Services
- 17) Deliver an events schedule targeted towards youth, seniors and disabled people within the Shire

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Maternal and Child Health	Participation	Participation in the MCH service (Number of infants receiving MCH service home consultation / Total eligible infants (per Vic Child and Adolescent Monitoring System))	Number of infants receiving MCH service home consultation / Total eligible infants (per Victorian Child and Adolescent Monitoring System)
Libraries	Participation	Active library members (Percentage of the municipal population that are active members)	[Number of active library members / municipal population] x100
Community funding	Tallangatta Integrated Community Centre	Project successfully progressed through financial year	Project on track with agreed project plan
Community facilities	Berringa Community Centre upgrade	Successfully deliver the Berringa Community Centre Upgrade Project	Project successfully completed

2.3 Strategic Objective 3: Asset management

To achieve our objective of Asset management, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives and service performance indicators for each business area are described below.

Business area	Description of services provided	Expenditure
		(Revenue) Net Cost \$'000
Engineering Services	This service undertakes design, tendering, contract management and supervision of various works within Council's capital works program. This service also conducts asset renewal and maintenance planning for Council's main infrastructure assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These include: -roads, bridges, footpaths -buildings -drainage -recreation and open spaces.	
Depots	This service maintains Council infrastructure, vehicles, plant and equipment to meet functional and safety needs.	
Total Asset Management		5,506 <u>(1,457)</u> 4,049

Initiatives

- 18) Deliver the adopted Capital Works program
- 19) Implement the stock grid policy
- 20) Prepare an Asset Management Plan for Recreation and Open Spaces (inclusive of trees of significance)
- 21) Review the method of performing condition assessments (internal vs external) with a view to bringing it in-house (and implement most appropriate method)
- 22) Implement the Town Beautification Program throughout the Shire
- 23) Develop and deliver a footpath replacement and extension program for strategic community links
- 24) Work with VicRoads and other stakeholders to progress the upgrade/sealing of the Benambra-Corryong Road and the Shelley-Walwa Road

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Capital works program	Delivery of agreed plan	Deliver the adopted Capital Works program	Complete 100% of projects on the adopted Capital Works Program
Asset Management	Asset Management Plan	Prepare an asset management plan for recreation and open spaces	Adoption by Council minute

2.4 Strategic Objective 4: Land use planning

To achieve our objective of Land use planning, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives and service performance indicators for each business area are described below.

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Planning	This statutory planning service processes all planning applications, provides advice and makes decisions about development proposals which require a planning permit, as well as representing Council at the Victorian Civil and Administrative Tribunal where necessary. It administers the Towong Planning Scheme as well as preparing major policy documents shaping the future of the Shire. It also prepares amendments to the Towong Planning Scheme and carries out research on demographic, urban development, economic and social issues affecting Council.	
Building Services	This service provides statutory building services to the Council community including processing of building permits, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	
Environmental Health	This service protects the community's health and well-being by coordinating food safety support programs, Tobacco Act activities and smoke free dining and gaming venue issues. The service also works to rectify any public health concerns relating to unreasonable noise emissions, housing standards and pest controls.	
Total Land use planning		448 (124) 324

Initiatives

- 25) Improve our communication in relation to town and land use planning
- 26) Develop and implement a Domestic Wastewater Management Plan
- 27) Finalise the Rural Living Zone Planning Scheme Amendment
- 28) Complete BMO Schedule Project (including the refining of hazard mapping where necessary)
- 29) Complete a section 12B (Planning and Environment Act) review of Towong Planning Scheme

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Statutory planning	Timeliness of service	Net days to make a planning decision	Median net days to make a planning decision (per Planning Permit Activity Reporting System)
Statutory planning	Service standard	Number of planning decisions completed within sixty days/ Total number of planning decisions made (per Planning Permit Activity Reporting System)	Number of planning decisions completed within sixty days/ Total number of planning decisions made (per Planning Permit Activity Reporting System)
Statutory planning	Communication	Improved communication in relation to town and land use planning	Planning 'Information Pack' prepared and available
Wastewater	Domestic Wastewater	Develop and implement a Domestic Wastewater Management Plan	Plan adopted by Council

2.5 Strategic Objective 5: Environmental sustainability

To achieve our objective of Environmental sustainability, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives and service performance indicators for each business area are described below.

Service area	Description of services provided	Expenditure
		(Revenue) Net Cost \$'000
Waste Services	This service provides waste collection including kerbside collections of rubbish and recycling from households and commercial properties, special hard waste, green waste collections, transfer station and land fill management.	
Emergency Management	This service provides Council's emergency management planning function.	
Animal Control	This service provides animal management services including a cat trapping program, dog / cat collection service, lost and found notification service, pound service, registration / administration service and an afterhours emergency service. It also provides education, regulation and enforcement of the Local Law and relevant State legislation.	
Swimming Pools	This service provides two community swimming pools, that operate from November to March each year.	
Community Facilities	This service manages and maintains Council owned community facilities, parks and gardens and public toilets.	
Total Environmental sustainability		3,916 (2,631) 1,285

Initiatives

- 30) Explore solutions for Bellbridge water and waste water expansion (in conjunction with North East Water)
- 31) Lobby for the expansion/improvement of the North East Water Tallangatta wastewater plant to accommodate future development in Tallangatta and the elimination of odour emanating from the plant
- 32) Continue to implement the adopted outcomes from the Waste Management Services review
- 33) Explore waste to energy options suitable for a small municipality
- 34) Consider the options available for the Bethanga Wastewater project
- 35) Provide proactive support to DEPI Wild Dog Program and lobby for increased resourcing
- 36) Continue to implement noxious weed controls along roadsides and encourage adjoining landowners (including DSE and Parks Vic) to also implement controls on their property
- 37) Continue to maintain and monitor operational and closed landfills within EPA guidelines
- 38) Support waste minimisation and management initiatives in the North East Regional Waste Implementation Plan and Regional Waste Minimisation Strategy

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Bellbridge services	Bellbridge water and waste water	Explore solutions for Bellbridge water and waste water expansion (in conjunction with NEW)	Options paper presented to Council
Aquatic Facilities	Participation	Utilisation of aquatic facilities (Number of season tickets sold per head of municipal population)	Number of season tickets sold per head of municipal population
Swimming Pools	Safety	Number of incidents occurring at the swimming pools	Number of incident reports

2.6 Strategic Objective 6: Economic and tourism development

To achieve our objective of Economic and tourism development, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives and service performance indicators for each business area are described below.

Service area	Description of services provided	Expenditure
		(Revenue) Net Cost \$'000
Economic Development	The economic development service assists the organisation to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access employment.	
Tourism	This service provides a Visitor Information Centre in Corryong to provide advice to visitors to the Upper Murray.	
Total Economic and Tourism Development		1,371 (506) 865

Initiatives

- 39) Explore options in relation to the Corryong Airport upgrade (including lighting)
- 40) Develop, launch and maintain the Corryong and Tallangatta Tourism Websites
- 41) Review Council's role in the delivery of Tallangatta Visitor Information Services
- 42) Develop a Corryong Saleyards strategy
- 43) Lobby the Federal Government in order to maximise the NBN outcomes for our communities
- 44) Lobby Federal Government and private telcos for improved mobile coverage
- 45) Support the Agribusiness sector in Towong Shire to achieve profitability and sustainability
- 46) Support the Retail, Commercial and Industrial sectors in Towong Shire to achieve profitability and sustainability
- 47) Promote the Omeo Highway and the Benambra-Corryong Road as touring links to the Gippsland region
- 48) Develop a strategic plan to manage the outcomes for Corryong with the possible establishment of the molybdenum mine

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Economic Development	Our Valley Our Future project	Auspice and support the successful delivery of the Our Valley Our Future Project	Project acquitted
Tourism	Participation	Visitors utilising the Corryong Visitor Information Centre	Number of visitors to the Corryong Visitor Information Centre per annum

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 2014/15 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.

2.8 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Organisational improvement	809	2,749	1,940
Community Wellbeing	465	1,096	631
Asset Management	4,049	5,506	1457
Land use planning	324	448	124
Environmental sustainability	1,285	3,916	2,631
Economic and Tourism Development	865	1,371	506
Total services and initiatives	7,797	15,086	7,289
Other non-attributable			
Deficit before funding sources	7,797		
Funding sources:			
Rates & charges	6,985		
Capital grants	2,868		
Total funding sources	9,853		
Surplus for the year	2,056		

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 Towong Shire Council

Towong Shire Council is located in the north east of Victoria. The Towong Shire covers an area of 6,635 square kilometres.

In June 2011, the estimated resident population of the Towong Shire was 5,958 (2006: 6,019 people). (Source: Australian Bureau of Statistics, 2011 Census).

3.2 External influences

In preparing the 2014/15 budget, a number of external influences 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 2.25% for the 2014/15 year (Victorian Budget Papers 2014/15)
- Removal of the previously anticipated indexation in Victorian Grants Commission recurrent funding
- Increase in Superannuation Guarantee levy from 9.25% to 9.5%

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 2014/15 Budget. These matters have arisen from events occurring in the 2013/14 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2014/15 year. These include:

- Wage increases budgeted at 3.0% consistent with the recently agreed Enterprise Agreement
- Ongoing work to reduce costs and increase efficiency, in particular implementing savings in the costs of communications, banking services and fuel cards

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 market levels
- Grants to be based on confirmed funding levels
- Salaries and wages to be increased in line with the Enterprise Agreement
- Consideration given to how services are delivered across the municipality, with any changes in 2014/15 to have minimal impact on the community
- Construction and material costs to increase in line with the Engineering Construction Index
- New initiatives or new employee proposals to be justified through a business case
- Real savings in expenditure and increases in revenue identified in 2013/14 to be preserved
- Operating revenues and expenses arising from completed 2013/14 capital projects to be included
- Further opportunities to increase revenue be explored.

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 2014/15 to 2017/18 (section 8), Long Term Financial Plan for 2014/15 to 2022/23 (section 8) and Rating Information (section 9).

4. Analysis of operating budget

This section analyses the operating budget including expected income and expenses of the Council for the 2014/15 year.

4.1 Budgeted income statement

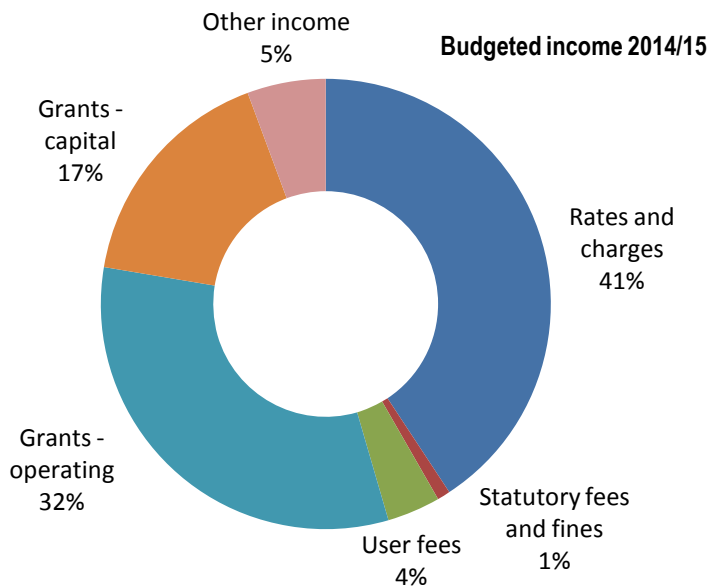
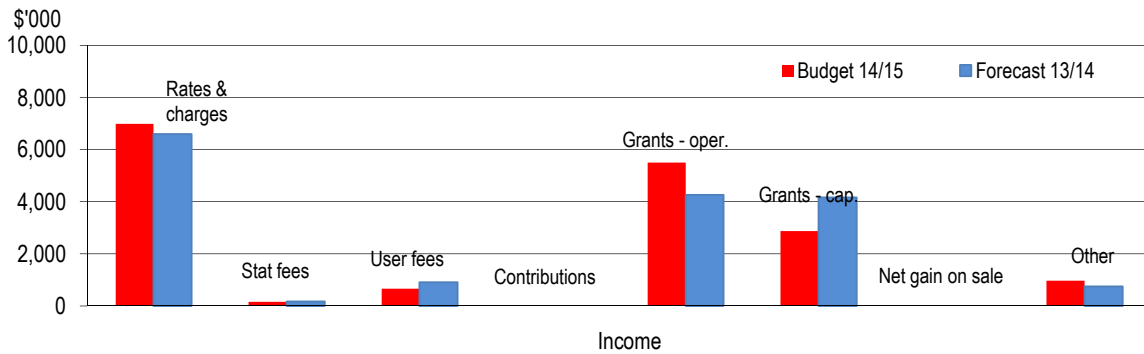
	Ref	Forecast		Variance \$'000
		Actual	Budget	
		2013/14 \$'000	2014/15 \$'000	
Total income	4.2	16,848	17,142	294
Total expenses	4.3	14,595	15,085	490
Surplus (deficit) for the year		2,253	2,057	(196)
Grants – capital non-recurrent	4.2.6	(4,165)	(2,868)	1,297
Capital contributions - other sources	4.2.4	0	0	0
Adjusted underlying surplus (deficit)		(1,912)	(811)	1,101

4.1.1 Adjusted underlying deficit

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result. The adjusted underlying result for the 2014/15 year is a deficit of \$0.81 million which is a decrease of \$1.10 million from the 2013/14 year. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes which are non-recurrent and capital contributions from other sources.

4.2 Income

Income Types	Ref	Forecast		Variance \$'000
		Actual	Budget	
		2013/14 \$'000	2014/15 \$'000	
Rates and charges	4.2.1	6,593	6,985	392
Statutory fees and fines	4.2.2	166	159	(7)
User fees	4.2.3	911	658	(253)
Contributions - cash	4.2.4	0	0	0
Grants - operating	4.2.5	4,262	5,506	1,244
Grants - capital	4.2.6	4,165	2,868	(1,297)
Net gain on sale of assets	4.2.7	0	0	0
Other income	4.2.8	751	966	215
Total income		16,848	17,142	294



Source: Appendix A

4.2.1 Rates and charges

Rates and charges are expected to increase by 5.8% to \$6.99 million. Section 9 "Rating Information" includes a more detailed analysis of the rates and charges to be levied for 2014/15. Information on rates and charges specifically required by the Regulations is included in Appendix B.

4.2.2 Statutory fees and fines

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

Statutory fees are forecast to decrease by 4.0% or \$7,000 compared to 2013/14.

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

4.2.3 User fees

User fees 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 recreation and other community facilities and the provision of human services such as kindergarten services. In setting the budget, the key principle for determining the level of user charges has been to ensure that increases do not exceed market levels.

User charges are projected to decrease by 27% or \$0.25 million compared to 2013/14. In 2013/14, a special charge (totalling \$0.41 million) was levied on properties benefiting from the Walwa Wastewater Scheme. No special charge has been budgeted for in 2014/15.

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

4.2.4 Contributions - cash

There are no contributions budgeted for 2014/15.

4.2.5 Grants - operating

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants has increased by 29% or \$1.24 million compared to 2013/14. A list of operating grants by type and source, classified into recurrent and non-recurrent, is included below.

Operating Grant Funding Type and Source	Forecast	Budget	Variance
	Actual 2013/14 \$'000	2014/15 \$'000	\$'000
<i>Recurrent - Commonwealth Government</i>			
Victorian Grants Commission	2,387	3,608	1,221
<i>Recurrent - State Government</i>			
Aged care	4	5	1
School crossing supervisors	12	9	(3)
Libraries	93	87	(6)
Maternal and child health	122	125	3
Recreation	277	281	4
Community safety	92	128	36
Other - Youth Services	2	2	0
Total recurrent grants	2,989	4,245	1,256
<i>Non-recurrent - State Government</i>			
Community	1,273	1,261	(12)
Total non-recurrent grants	1,273	1,261	(12)
Total Operating Grants	4,262	5,506	1,244

4.2.6 Grants - capital

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 31% or \$1.27 million compared to 2013/14 due mainly to the level of specific funding for some large capital works projects. Section 6. "Analysis of Capital Budget" includes a more detailed analysis of the grants and contributions expected to be received during the 2014/15 year. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included below.

Capital Grant Funding Type and Source	Forecast	Budget	Variance
	Actual 2013/14 \$'000	2014/15 \$'000	\$'000
<i>Recurrent - Commonwealth Government</i>			
Roads to Recovery	821	718	(103)
<i>Recurrent - State Government</i>			
	1,000	1,000	0
Total recurrent grants	1,821	1,718	(103)
<i>Non-recurrent - Commonwealth Government</i>			
Buildings	125	0	(125)
<i>Non-recurrent - State Government</i>			
Buildings	1,865	865	(1,000)
Roads	354	285	(69)
Total non-recurrent grants	2,344	1,150	(1,194)
Total Capital Grants	4,165	2,868	(1,297)

4.2.7 Net gain on sale of assets

There is no net gain on sale of assets budgeted for 2014/15.

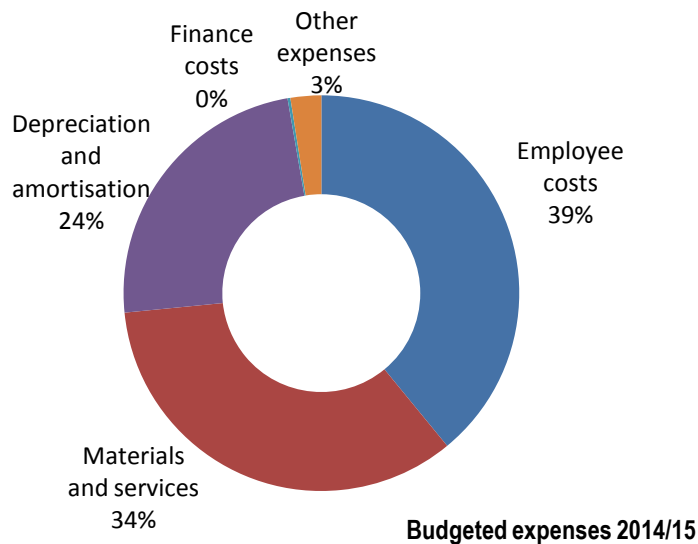
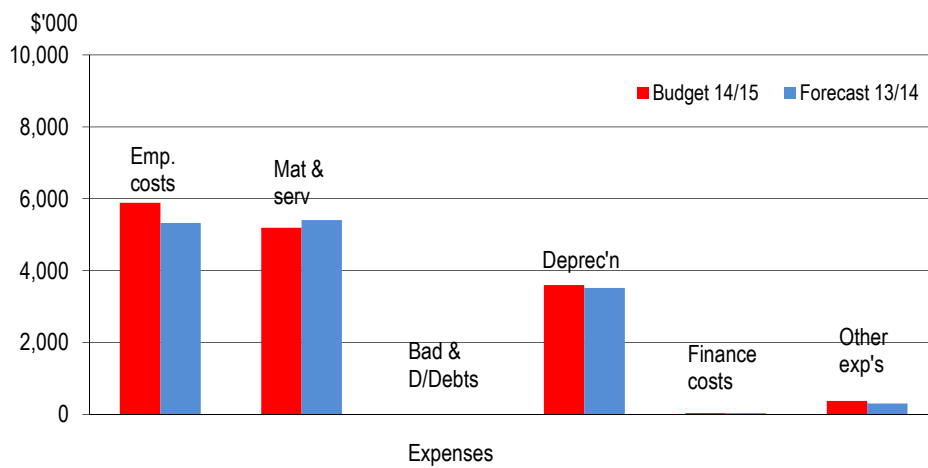
4.2.8 Other income

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

Other income is forecast to increase by 28.6% or \$0.21 million compared to 2013/14. This increase results from expected community contributions towards grant funded community projects.

4.3 Expenses

Expense Types	Ref	Forecast		Variance \$'000
		Actual	Budget	
		2013/14 \$'000	2014/15 \$'000	
Employee costs	4.3.1	5,326	5,886	560
Materials and services	4.3.2	5,408	5,189	(219)
Bad and doubtful debts	4.3.3	0	0	0
Depreciation and amortisation	4.3.4	3,522	3,596	74
Finance costs	4.3.5	39	35	(4)
Other expenses	4.3.6	300	379	79
Total expenses		14,595	15,085	490



Source: Appendix A

4.3.1 Employee costs

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

Employee costs are forecast to increase by 10.5% or \$0.56 million compared to 2013/14. This increase relates to three key factors:

- Renegotiation of Council's Enterprise Bargaining Agreement (EBA) which is estimated to cost \$0.16 million in 2014/15
- An increase in the number of employees over the 2013/14 budget, equivalent to 2 full time staff (2.0 EFT), to deliver fully grant funded projects, including improved business collaboration and community development
- Adjusting the agreed 2013/14 organisational structure and fully resourcing to better reflect the competitive labour supply market.

4.3.2 Materials and services

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by 4.0% or \$0.22 million compared to 2013/14.

The main reason for this decrease is the completion of significant community projects in 2013/14 that are located on land not owned by Council. The costs associated with these projects is recognised as operating expenditure in the year the expenditure is incurred.

Council is also investing in an upgrade of street lighting throughout the Shire to more efficient LED technology. This will provide significant savings in annual electricity costs.

4.3.3 Bad and doubtful debts

There are no bad and doubtful debts budgeted for in 2014/15.

4.3.4 Depreciation and amortisation

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. The increase of \$0.07 million for 2014/15 is due mainly to the completion of the 2014/15 capital works program and the full year effect of depreciation on the 2013/14 capital works program. Refer to section 6. 'Analysis of Capital Budget' for a more detailed analysis of Council's capital works program for the 2014/15 year.

4.3.5 Finance costs

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

4.3.6 Other expenses

Other expenses relate to a range of unclassified items including contributions to community groups, insurances and other miscellaneous expenditure items. Other expenses are forecast to increase by 26% or \$0.08 million compared to 2013/14. This is mainly due to expected community contributions of \$0.20 million towards grant funded community projects.

5. Analysis of budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2014/15 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

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

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

5.1 Budgeted cash flow statement

	Ref	Forecast		Variance
		Actual 2013/14 \$'000	Budget 2014/15 \$'000	
Cash flows from operating activities	5.1.1			
<i>Receipts</i>				
Rates and charges		6,814	6,973	159
User fees and fines		1,077	817	326
Grants - operating		3,920	5,511	1,591
Grants - capital		4,165	2,868	(1,297)
Interest		343	336	(7)
Other receipts		408	630	222
		16,727	17,135	994
<i>Payments</i>				
Employee costs		(5,340)	(5,787)	(447)
Other payments		(6,360)	(5,586)	774
		(11,700)	(11,373)	327
Net cash provided by operating activities		5,027	5,762	1,321
Cash flows from investing activities	5.1.2			
Deposits		5	5	0
Payments for property, infrastructure, plant and equipment		(7,505)	(9,778)	(2,273)
Net cash used in investing activities		(7,500)	(9,773)	(2,273)
Cash flows from financing activities	5.1.3			
Finance costs		(39)	(35)	4
Proceeds from borrowings		0	493	493
Repayment of borrowings		(69)	(303)	(234)
Net cash used in financing activities		(108)	155	263
Net decrease in cash and cash equivalents		(2,581)	(3,856)	(1,275)
Cash and cash equivalents at the beg of the year		10,460	7,879	(2,581)
Cash and cash equivalents at end of the year	5.1.4	7,879	4,023	(3,856)

5.1.1 Operating activities

The increase in cash inflows from operating activities is due mainly to a \$1.24 million increase in operating grants and a \$0.39 million increase in rates and charges, which is in line with the rate increase of 5.8%. The increase in operating grants in 2014/15 recognises a full year's funding allocation from the Victorian Grants Commission in 2014/15 compared to the year prior where 50% of the allocation was paid prior to the start of the financial year (in accordance with Australian Accounting Standards).

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
	2013/14	2014/15	
	\$'000	\$'000	\$'000
Surplus (deficit) for the year	2,253	2,057	(196)
Depreciation	3,522	3,596	74
Loss (gain) on sale of assets	0	0	0
Net movement in current assets and liabilities	(748)	109	857
Cash flows available from operating activities	5,027	5,762	735

5.1.2 Investing activities

The small decrease in payments for investing activities represents the Capital Works program expected to be delivered in 2014/15 (Section 6).

5.1.3 Financing activities

For 2014/15 the increase in cash inflow from financing activities arises from Council accessing borrowings to fund a \$0.49 million project to relocate Towong St power lines underground as part of the streetscape works proposed for the centre of Tallangatta.

5.1.4 Cash and cash equivalents at end of the year

Overall, total cash and investments is forecast to decrease by \$3.9 million to \$4.0 million as at 30 June 2015, reflecting Council's commitment to delivering a range of grant funded projects. This is consistent with Council's Strategic Resource Plan (see Section 8), which forecasts a significant reduction in the capital works program from 2015/16 onwards.

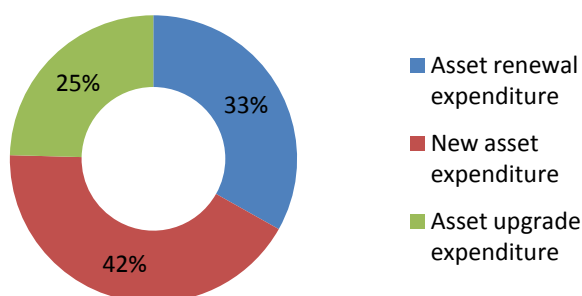
6. Analysis of capital budget

This section analyses the planned capital expenditure budget for the 2014/15 year and the sources of funding for the capital budget.

6.1 Capital works

Capital Works Areas	Ref	Forecast		Variance
		Actual 2013/14 \$'000	Budget 2014/15 \$'000	
New works / works carried forward				
Property				
Buildings	6.1.1	557	877	320
Building improvements		342	2,150	1,808
Total property		899	3,027	2,128
Plant and equipment				
Plant, machinery and equipment	6.1.2	531	475	(56)
Computers and telecommunications		0	272	272
Total plant and equipment		531	747	216
Infrastructure				
Roads	6.1.3	3,539	2,673	(866)
Bridges		2,239	1,055	(1,184)
Footpaths and cycleways		30	143	113
Drainage		91	30	(61)
Parks, open space and streetscapes		20	1,310	1,290
Other infrastructure		156	793	637
Total infrastructure		6,075	6,004	(71)
Total new works		7,505	9,778	2,273
Total capital works expenditure		7,505	9,778	2,273
Represented by:				
Asset renewal expenditure	6.1.4	5,701	3,240	(2,461)
New asset expenditure	6.1.4	519	4,133	3,614
Asset upgrade expenditure	6.1.4	1,285	2,405	1,120
Total capital works expenditure		7,505	9,778	2,273

Budgeted capital works 2014/15



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

6.1.1 Property

The property class comprises buildings and building improvements including Council offices and community buildings.

For the 2014/15 year, \$3.03 million will be expended on building and building improvement projects. The most significant projects are the construction of the Tallangatta Integrated Community Centre and improvement works scheduled for the Berringa Community Centre.

6.1.2 Plant and equipment

Plant and equipment includes plant, machinery and equipment, computers and telecommunications equipment.

For the 2014/15 year, \$0.75 million will be expended on plant, equipment and other projects. The more significant projects include the purchase of a new waste collection truck, the cyclical replacement of the plant and vehicle fleet, and renewal of information technology equipment.

6.1.3 Infrastructure

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

For the 2014/15 year, \$2.67 million will be expended on road projects. The more significant projects include safety improvements on Kurrajong Gap Rd, widening of Georges Creek Road (Stage 2), local road resealing (\$0.68 million) and road resheeting (\$0.23 million).

In addition, \$0.60 million will be expended on bridge renewal projects, \$0.49 million on relocating Tallangatta powerlines underground and Council will progress the delivery of the \$1.00 million Bellbridge community improvements program.

6.1.4 Asset renewal, new assets and asset upgrade / expansion

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

The major new assets, included in the above infrastructure classes, are the Tallangatta Integrated Community Centre and the purchase of a new waste collection truck. The remaining capital expenditure represents renewals and expansion/upgrades of existing assets.

7. Analysis of budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2013/14 and 2014/15. It also considers a number of key performance indicators.

7.1 Budgeted balance sheet

	Ref	Forecast		Variance \$'000
		Actual	Budget	
		2014 \$'000	2015 \$'000	
Current assets	7.1.1			
Cash and cash equivalents		7,879	4,023	(3,856)
Trade and other receivables		760	767	7
Financial assets		0	0	0
Other assets		310	310	0
Total current assets		8,949	5,100	(3,849)
Non-current assets	7.1.1			
Trade and other receivables		0	0	0
Property, infrastructure, plant and equipment		185,236	191,418	6,182
Total non-current assets		185,236	191,418	6,182
Total assets		194,185	196,518	2,333
Current liabilities	7.1.2			
Trade and other payables		704	686	18
Interest-bearing loans and borrowings		447	175	272
Provisions		1,012	1,089	(77)
Total current liabilities		2,163	1,950	213
Non-current liabilities	7.1.2			
Interest-bearing loans and borrowings		32	499	(467)
Provisions		213	235	(22)
Total non-current liabilities		245	734	(489)
Total liabilities		2,408	2,684	(276)
Net assets		191,777	193,834	2,057
Equity	7.1.4			
Accumulated surplus		73,505	75,562	2,057
Asset revaluation reserve		118,272	118,272	0
Other reserves		0	0	0
Total equity		191,777	193,834	2,057

Source: Appendix A

7.1.1 Current Assets and Non-Current Assets

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 six months or less. These balances are projected to decrease by \$3.9 million during the year mainly to fund the capital works program during the year.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are not expected to change significantly in the budget.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc which has been built up by Council over many years. The increase in this balance is attributable to the net result of the capital works program (\$9.78 million of new assets) and depreciation of assets (\$3.60 million).

7.1.2 Current Liabilities and Non Current Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain reasonably consistent with 2013/14 levels.

Provisions include accrued long service leave, annual leave and rostered days off owing to employees. These liabilities are budgeted to remain reasonably consistent with 2013/14 levels.

Interest-bearing loans and borrowings are borrowings of Council. The Council is budgeting to pay out a finance lease in 2014/15 (\$0.29 million) and access long term loan funding of \$0.49 million to enable Towong St power lines to be relocated underground.

7.1.3 Working Capital

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

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

	Forecast		
	Actual	Budget	Variance
	2014	2015	
	\$'000	\$'000	\$'000
Current assets	8,949	5,100	3,849
Current liabilities	2,163	1,950	213
Working capital	6,786	3,150	3,636
Restricted cash and investment current assets			
- Statutory reserves	(200)	(200)	0
- Cash used to fund carry forward capital works	(2,086)	0	(2,086)
Unrestricted working capital	4,500	2,950	1,550

8. Strategic resource plan, financial performance indicators and long term financial plan

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

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 2014/15 to 2017/18 as part of its ongoing financial planning to assist in adopting a budget within a longer term framework. The SRP takes the strategic objectives and strategies as specified in the Council Plan and expresses them in financial terms for the next four years.

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

- Maintain existing service levels
- Secure the current net asset position of the Council (ensure Council is always liquid)
- Maintain a capital renewal program that maintains all Council assets at an acceptable level
- 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 budget review and evaluation followed by a detailed sensitivity analysis to achieve the key financial objectives.

The Strategic Resource Plan is published within this budget report.

8.2 Financial resources

The following table summaries the key financial results for the next four years as set out in the SRP for years 2014/15 to 2017/18. Appendix A includes a more detailed analysis of the financial resources to be used over the four year period.

Indicator	Forecast	Budget	Strategic Resource Plan			Trend
	Actual		Projections			
	2013/14	2014/15	2015/16	2016/17	2017/18	+ / o / -
	\$'000	\$'000	\$'000	\$'000	\$'000	
Surplus/(deficit) for the year	2,253	2,057	673	223	665	-
Adjusted underlying result	(1,912)	(811)	(1,095)	(495)	(53)	+
Cash and investments balance	7,879	4,023	4,829	5,101	5,508	+
Cash flows from operations	5,027	5,762	4,550	4,061	4,473	o
Capital works expenditure	7,505	9,778	3,861	3,936	4,220	-

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

8.3 Long term financial plan

The long term financial plan set out in Appendix A summarises the financial projections for the Council.

These projections are based on the following:

- Rate rises at 6.0% in future financial years
- Wage rises based on the most current Enterprise Bargaining Agreement
- Wage rises are inclusive of the increases in the compulsory Superannuation Guarantee Charge
- Defined Benefit Calls will occur in the future
- All recreation reserve projects will be completed as previously resolved by Council
- 100% renewal of infrastructure assets will occur at intervention
- General inflation rate of 3.0%
- Maintaining current levels of service

9. Rating information

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

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 40 - 55% of the total revenue received by Council annually, dependent on the level of grant funding received. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process.

It has also been necessary to balance the importance of rate revenue as a funding source with community sensitivity to rate increases, particularly with recent changes in property valuations and subsequently rate rises for some properties in the municipality.

Year	Rate Increase
2007/08	4.50%
2008/09	4.74%
2009/10	4.50%
2010/11	5.50%
2011/12	5.75%
2012/13	5.95%
2013/14	4.95%
Average increase	5.13%

9.2 Current year rate increase

It is predicted that the 2014/15 operating position will be significantly impacted by wages growth and reductions in government funding. It will therefore be necessary to achieve future revenue growth while containing costs in order to achieve an almost breakeven operating position by 2018/19 as set out in the Long Term Financial Plan.

In order to achieve these objectives while maintaining service levels and a strong capital expenditure program, the general rate will increase by 5.8% and the municipal charge will increase 6.1% to \$244 per property. In line with the costs of providing a waste collection service, the Waste management charge will increase 5.6% to \$95 per property and the Garbage collection charge will increase 7.3% to \$250 per property. This will raise total rate and charges for 2014/15 of \$6.99 million.

Year	Rate Increase %	Total Rates Raised \$'000
2012/13	5.95	4,502
2013/14	4.95	4,732
2014/15	5.80	5,006
2015/16	6.00	5,306
2016/17	6.00	5,625
2017/18	6.00	5,962

9.3 Rating structure

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

- Property values
- User pays component to reflect usage of services provided by 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 residential or business purposes. This distinction is based on the concept that business should pay a fair and equitable contribution to rates taking into account the benefits those businesses derive from the local community.

Having reviewed the various valuation bases for determining the property value component of rates, Council has determined to apply a Capital Improved Value (CIV) basis on the grounds that it provides the most equitable distribution of rates across the municipality. There are currently no plans to change that basis, but Council does review its rating structure periodically.

The existing rating structure comprises five differential rates. These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Act. The residential and rural residential rates are set as the base rate. The business rate is set at 95% of the base rate and the rural rate is set at 90% of the base rate. The undeveloped residential rate is set at 360% of the base rate. Council also has a municipal charge, a waste management charge and a garbage collection charge as allowed under the Act.

The following table summarises the rates to be determined for the 2014/15 year. A more detailed analysis of the rates to be raised is contained in Appendix B 'Statutory Disclosures'.

Rate type	How applied	2013/14	2014/15	Increase
Residential	Cents/\$ CIV	0.3878	0.3971	2.40%
Rural residential	Cents/\$ CIV	0.3878	0.3971	2.40%
Rural	Cents/\$ CIV	0.3490	0.3574	2.40%
Business	Cents/\$ CIV	0.3684	0.3772	2.40%
Undeveloped residential	Cents/\$ CIV	1.3960	1.4296	2.40%
Municipal charge	\$/ property	\$230	\$244	6.09%
Waste management charge	\$/ property	\$90	\$95	5.56%
Garbage collection charge	\$/ property	\$233	\$250	7.30%

9.4 General revaluation of properties

During the 2013/14 year, a revaluation of all properties within the municipality was carried out and will apply from 1 January 2014 for the 2014/15 year. The outcome of the general revaluation has been a minor change in property valuations throughout the municipality. Overall, property valuations across the municipal district have increased by 3%. Of this increase, residential properties have increased by 1%, rural properties by 4% and business properties by 3%.

In view of the outcomes of the general revaluation of all properties within the Towong Shire during the 2013/14 year, Council has chosen not to make any changes to the existing rate differential. In aggregate total rates and charges will increase by 5.8% compared to 2013/14.

Appendices

The following appendices include voluntary and statutory disclosures of information which provide support for the analysis contained in sections 1 to 9 of this report.

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

The contents of the appendices are summarised below:

Appendix	Nature of information	Page
A	Budgeted Statements	38
B	Rates and charges	45
C	Capital works program	50
D	Fees and charges schedule	57

Appendix A

Budgeted Statements

This appendix presents information in regard to the Budgeted Financial Statements and Statement of Human Resources. The budget information for the years 2014/15 to 2017/18 forms the Strategic Resource Plan. The budget information for the years 2014/15 to 2022/23 forms the Long Term Financial Plan.

At the end of each financial year Council is required to include in the Financial Statements in its Annual Report a comparison of actual income and expenditure compared with the income and expenditure in the financial statements in the Budget.

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 nine years ending 30 June 2023

	Forecast	Budget	Strategic Resource Plan			Long Term Financial Plan				
	Actual		Projections			Projections				
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income										
Rates and charges	6,593	6,985	7,406	7,852	8,326	8,829	9,361	9,926	10,527	11,053
Statutory fees and fines	166	159	165	166	171	172	178	179	184	190
User fees	911	658	592	606	705	635	736	667	768	700
Grants - Operating (recurrent)	2,989	4,245	4,230	4,251	4,379	4,513	4,649	4,789	4,934	5,083
Grants - Operating (non-recurrent)	1,273	1,261	531	547	563	580	597	615	633	652
Grants - Capital (recurrent)	1,821	1,718	718	718	718	718	0	0	0	0
Grants - Capital (non-recurrent)	2,344	1,150	1,050	0	0	0	0	0	0	0
Other income	751	966	755	595	617	644	661	670	681	690
Total income	16,848	17,142	15,447	14,735	15,479	16,091	16,182	16,846	17,727	18,368
Expenses										
Employee costs	5,326	5,886	6,566	6,784	7,010	7,274	7,549	7,834	8,130	8,166
Materials and services	5,408	5,189	4,023	3,485	3,579	3,675	3,785	3,895	4,019	4,135
Depreciation and amortisation	3,522	3,596	3,732	3,798	3,770	3,653	3,789	3,804	3,697	3,823
Finance costs	39	35	62	42	40	39	38	37	36	35
Other expenses	300	379	391	403	415	428	441	454	467	481
Total expenses	14,595	15,085	14,774	14,512	14,814	15,069	15,602	16,024	16,349	16,640
Surplus (deficit) for the year	2,253	2,057	673	223	665	1,022	580	822	1,378	1,728
Other comprehensive income										
	0	0	0	0	0	0	0	0	0	0
Items that will not be reclassified to surplus or deficit:										
Net asset revaluation increment /(decrement)										
Comprehensive result	2,253	2,057	673	223	665	1,022	580	822	1,378	1,728

Budgeted Balance Sheet

For the nine years ending 30 June 2023

	Forecast Actual	Budget	Strategic Resource Plan Projections			Long Term Financial Plan Projections				
	2014	2015	2016	2017	2018	2018/19	2019/20	2020/21	2021/22	2022/23
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets										
Current assets										
Cash and cash equivalents	7,879	4,023	4,829	5,101	5,508	5,633	5,517	5,422	5,286	5,663
Trade and other receivables	760	767	663	613	642	663	655	677	711	733
Inventories	10	10	10	10	10	10	10	10	10	10
Other assets	300	300	300	300	300	300	300	300	300	300
Total current assets	8,949	5,100	5,802	6,024	6,460	6,606	6,482	6,409	6,307	6,706
Non-current assets										
Property, infrastructure, plant & equipment	185,236	191,418	191,347	191,285	191,534	192,436	193,167	194,087	195,595	196,899
Total non-current assets	185,236	191,418	191,347	191,285	191,534	192,436	193,167	194,087	195,595	196,899
Total assets	194,185	196,518	197,149	197,309	197,994	199,042	199,649	200,496	201,902	203,605
Liabilities										
Current liabilities										
Trade and other payables	704	686	544	479	492	506	521	536	553	569
Trust funds and deposits	144	149	154	159	164	169	174	179	184	189
Provisions	1,012	1,089	1,182	1,187	1,192	1,200	1,208	1,214	1,220	1,184
Interest-bearing loans and borrowings	303	26	16	12	12	12	12	12	12	12
Total current liabilities	2,163	1,950	1,896	1,837	1,860	1,887	1,915	1,941	1,969	1,954
Non-current liabilities										
Provisions	213	235	263	271	280	291	302	313	325	327
Interest-bearing loans and borrowings	32	499	483	471	459	447	435	423	411	399
Total non-current liabilities	245	734	746	742	739	738	737	736	736	726
Total liabilities	2,408	2,684	2,642	2,579	2,599	2,625	2,652	2,677	2,705	2,680
Net assets	191,777	193,834	194,507	194,730	195,395	196,417	196,997	197,819	199,197	200,925
Equity										
Accumulated surplus	73,505	75,562	76,235	76,458	77,123	78,145	78,725	79,547	80,925	82,653
Reserves	118,272	118,272	118,272	118,272	118,272	118,272	118,272	118,272	118,272	118,272
Total equity	191,777	193,834	194,507	194,730	195,395	196,417	196,997	197,819	199,197	200,925

Budgeted Statement of Changes in Equity

For the four years ending 30 June 2018

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2015				
Balance at beginning of the financial year	191,777	73,505	118,272	0
Adjustment on change in accounting policy	0	0	0	0
Comprehensive result	2,057	2,057	0	0
Net asset revaluation increment (decrement)	0	0	0	0
Transfer to / from reserves	0	0	0	0
Balance at end of the financial year	193,834	75,562	118,272	0
2016				
Balance at beginning of the financial year	193,834	75,562	118,272	0
Adjustment on change in accounting policy	0	0	0	0
Comprehensive result	673	673	0	0
Net asset revaluation increment (decrement)	0	0	0	0
Transfer to / from reserves	0	0	0	0
Balance at end of the financial year	194,507	76,235	118,272	0
2017				
Balance at beginning of the financial year	194,507	76,235	118,272	0
Adjustment on change in accounting policy	0	0	0	0
Comprehensive result	223	223	0	0
Net asset revaluation increment (decrement)	0	0	0	0
Transfer to / from reserves	0	0	0	0
Balance at end of the financial year	194,730	76,458	118,272	0
2018				
Balance at beginning of the financial year	194,730	76,458	118,272	0
Adjustment on change in accounting policy	0	0	0	0
Comprehensive result	665	665	0	0
Net asset revaluation increment (decrement)	0	0	0	0
Transfer to / from reserves	0	0	0	0
Balance at end of the financial year	195,395	77,123	118,272	0

Budgeted Statement of Cash Flows

For the nine years ending 30 June 2023

	Forecast	Budget	Strategic Resource Plan			Long Term Financial Plan				
	Actual		Projections			Projections				
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities										
Rates and charges	6,814	6,973	7,394	7,838	8,312	8,814	9,345	9,909	10,509	11,037
Statutory fees and fines	166	159	165	166	171	172	178	179	184	190
User fees	911	658	592	606	705	635	736	667	768	700
Grants - operating	3,920	5,511	4,877	4,862	4,927	5,087	5,270	5,399	5,551	5,729
Grants - capital	4,165	2,868	1,768	718	718	718	0	0	0	0
Interest	343	336	163	191	201	215	219	215	212	207
Other receipts	408	630	592	404	416	429	442	455	469	483
Employee costs	(5,340)	(5,787)	(6,445)	(6,771)	(6,996)	(7,255)	(7,530)	(7,817)	(8,112)	(8,200)
Materials and consumables	(4,445)	(4,546)	(3,361)	(2,804)	(2,878)	(2,952)	(3,040)	(3,127)	(3,228)	(3,321)
External contracts	(439)	(109)	(112)	(115)	(118)	(122)	(126)	(130)	(134)	(138)
Utilities	(177)	(169)	(174)	(179)	(184)	(190)	(196)	(202)	(208)	(214)
Other payments	(1,299)	(762)	(909)	(855)	(801)	(825)	(849)	(875)	(899)	(927)
Net cash provided by operating activities	5,027	5,762	4,550	4,061	4,473	4,726	4,449	4,673	5,112	5,546
Cash flows from investing activities										
Payments for property, plant and equipment	(7,505)	(9,778)	(3,861)	(3,936)	(4,220)	(4,755)	(4,720)	(4,924)	(5,405)	(5,327)
Proceeds from sale of property, plant and equipment	0	0	200	200	200	200	200	200	200	200
Trust funds and deposits	5	5	5	5	5	5	5	5	5	5
Net cash used in investing activities	(7,500)	(9,773)	(3,656)	(3,731)	(4,015)	(4,550)	(4,515)	(4,719)	(5,200)	(5,122)
Cash flows from financing activities										
Finance costs	(39)	(35)	(62)	(42)	(40)	(39)	(38)	(37)	(36)	(35)
Proceeds from borrowings	0	493	0	0	0	0	0	0	0	0
Repayment of borrowings	(69)	(303)	(26)	(16)	(12)	(12)	(12)	(12)	(12)	(12)
Net cash provided by (used in) financing activities	(108)	155	(88)	(58)	(52)	(51)	(50)	(49)	(48)	(47)
Net (decrease) increase in cash & cash equivalents	(2,581)	(3,856)	806	272	406	125	(116)	(95)	(136)	377
Cash and cash equivalents at start of financial year	10,460	7,879	4,023	4,829	5,101	5,508	5,633	5,517	5,422	5,286
Cash and cash equivalents at end of financial year	7,879	4,023	4,829	5,101	5,508	5,633	5,517	5,422	5,286	5,663

Budgeted Statement of Capital Works

For the nine years ending 30 June 2023

	Forecast	Budget	Strategic Resource Plan			Long Term Financial Plan				
	Actual		Projections			Projections				
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
Total land	0	0	0	0	0	0	0	0	0	0
Buildings	557	877	0	0	0	0	0	0	0	0
Building improvements	342	2,150	977	1,006	1,036	1,067	1,099	1,132	1,166	1,201
Total buildings	899	3,027	977	1,006	1,036	1,067	1,099	1,132	1,166	1,201
Total property	899	3,027	977	1,006	1,036	1,067	1,099	1,132	1,166	1,201
Plant and equipment										
Plant, machinery and equipment	531	462	682	702	723	745	767	790	814	839
Fixtures, fittings and furniture	0	13	0	0	0	0	0	0	0	0
Computers and telecommunications	0	272	0	0	0	0	0	0	0	0
Total plant and equipment	531	747	682	702	723	745	767	790	814	839
Infrastructure										
Roads	3,539	2,673	1,709	1,913	2,101	2,276	2,410	2,520	2,622	2,734
Bridges	2,239	1,055	230	280	325	365	402	437	469	499
Footpaths and cycleways	30	143	0	0	0	0	0	0	0	0
Drainage	91	30	0	0	0	1	2	2	4	5
Parks, open space and streetscapes	20	1,310	0	0	0	0	0	0	0	0
Other infrastructure	156	793	264	35	34	301	38	42	330	49
Total infrastructure	6,075	6,004	2,202	2,228	2,460	2,942	2,853	3,001	3,425	3,287
Total capital works expenditure	7,505	9,778	3,861	3,936	4,220	4,755	4,720	4,924	5,405	5,327
Represented by:										
New asset expenditure	519	4,133	400	412	424	437	450	464	478	492
Asset renewal expenditure	5,701	3,240	3,236	3,524	3,795	4,053	4,269	4,460	4,643	4,835
Asset upgrade expenditure	1,285	2,405	225	0	0	265	0	0	285	0
Total capital works expenditure	7,505	9,778	3,861	3,936	4,220	4,755	4,720	4,924	5,405	5,327

Budgeted Statement of Human Resources

For the nine years ending 30 June 2023

	Forecast Actual	Budget	Strategic Resource Plan Projections			Long Term Financial Plan Projections				
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure										
Employee costs - operating	5,326	5,886	6,566	6,784	7,010	7,274	7,549	7,834	8,130	8,166
Employee costs - capital	0	0	0	0	0	0	0	0	0	0
Total staff expenditure	5,326	5,886	6,566	6,784	7,010	7,274	7,549	7,834	8,130	8,166
	EFT	EFT	EFT	EFT	EFT	EFT	EFT	EFT	EFT	EFT
Staff numbers										
Employees	66.5	72.8	73.0	73.0	73.0	73.0	73.0	73.0	73.0	70.6
Total staff numbers	66.5	72.8	73.0	73.0	73.0	73.0	73.0	73.0	73.0	70.6

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 or class of land	2013/14 cents/\$CIV	2014/15 cents/\$CIV	Change
General rate for rateable residential properties (100%)	0.3878	0.3971	2.4%
General rate for rateable rural residential properties (100%)	0.3878	0.3971	2.4%
General rate for rateable rural properties (90%)	0.3490	0.3574	2.4%
General rate for rateable business properties (95%)	0.3684	0.3772	2.4%
General rate for rateable undeveloped residential properties (360%)	1.3960	1.4296	2.4%

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

Type or class of land	2013/14 \$	2014/15 \$	Change
Residential	1,041,059	1,084,477	4.2%
Rural residential	743,974	795,226	6.9%
Rural	2,701,166	2,871,211	6.3%
Business	124,704	132,136	6.0%
Undeveloped residential	99,716	100,727	1.0%
Total amount to be raised by general rates	4,710,619	4,983,776	5.8%

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

Type or class of land	2013/14 \$	2014/15 \$	Change
Residential	1,643	1,646	0.18%
Rural residential	830	831	0.12%
Rural	1,515	1,529	0.92%
Business	246	244	-0.81%
Undeveloped residential	113	116	2.65%
Non-rateable	313	310	-0.96%
Total number of assessments	4,660	4,676	0.34%

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 or class of land	2013/14 \$	2014/15 \$	Change
Residential	268,021,500	273,098,300	1.9%
Rural residential	190,679,700	200,257,700	5.0%
Rural	772,195,200	803,380,600	4.0%
Business	33,800,200	35,026,400	3.6%
Undeveloped residential	6,216,000	7,046,000	13.4%
Total value of land	1,270,912,600	1,318,809,000	3.8%

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

Type of Charge	Per Rateable Property 2013/14 \$	Per Rateable Property 2014/15 \$	Change
Municipal	230	244	6.1%

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

Type of Charge	2013/14 \$	2014/15 \$	Change
Municipal	872,390	927,932	6.4%

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 2013/14 \$	Per Rateable Property 2014/15 \$	Change
Waste management	90	95	5.6%
Garbage Collection:			
Garbage and Recycling - 140/240 Litre Bins (Standard Size)	233	250	7.3%
Garbage and Recycling - 240/240 Litre Bins	258	273	5.8%
Garbage and Recycling - 140/360 Litre Bins	268	284	6.0%
Garbage and Recycling - 240/360 Litre Bins	293	311	6.1%
Garbage and Recycling - 80/240 Litre Bins	206	218	5.8%
Garbage - 140 Litre Bin (Standard Size)	164	174	6.1%
Garbage - 240 Litre Bin	251	266	6.0%
Garbage - 80 Litre Bin	164	174	6.1%
Recycling	19	20	5.3%

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	2013/14 \$	2014/15 \$	Change
Waste management	341,370	361,285	5.8%
Garbage Collection	645,534	689,527	6.8%
Total	986,904	1,050,812	6.5%

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

Type of Charge	2013/14 \$	2014/15 \$	Change
Rates and charges	6,818,501	7,229,179	6.0%

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

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

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

2. Differential rates

2.1 Rates to be levied

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

- A general rate of 0.3971% (0.3971 cents in the dollar of CIV) for all rateable residential properties
- A general rate of 0.3971% (0.3971 cents in the dollar of CIV) for all rateable rural residential properties
- A general rate of 0.3574% (0.3574 cents in the dollar of CIV) for all rateable rural properties
- A general rate of 1.4296% (1.4296 cents in the dollar of CIV) for all rateable undeveloped residential properties
- A general rate of 0.3772% (0.3772 cents in the dollar of CIV) for all rateable business 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 objectives of each differential rate, the types of classes of land, which are subject to each differential rate and the uses of each differential rate, are set out below.

The objective of each differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets
- Development and provision of health and community services
- Provision of general support services

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

2.2 Residential land

Residential land is any land, which is:

- Less than 0.4 ha in size, and
- Not classified as rural, business or undeveloped residential.

2.3 Rural residential land

Rural residential land is any land, which is:

- Greater Between 0.4 and 40 ha in size, and
- Not classified as rural, business or undeveloped residential.

2.4 Rural land

Rural land is any land, which is:

- Greater than 40 ha in size.

2.5 Business land

Business land is any land, which is:

- Occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services,
- or
- Unoccupied but zoned commercial or industrial under the Towong Planning Scheme.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general support services.

2.6 Undeveloped residential land

Undeveloped residential land is any land, which is:

- Within a residential, low density residential, mixed use or township zone
- Within a sewerage area
- Able to be developed as residential land within the planning scheme, and
- Land that has not been issued with an occupancy permit.

Appendix C

Capital works program

This appendix presents a listing of the capital works projects that will be undertaken for the 2014/15 year.

The capital works projects are grouped by class and include the following:

- New works for 2014/15
- Works carried forward from the 2013/14 year.

Capital works program

For the year ending 30 June 2015

1. New works

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Buildings									
Tallangatta Integrated Community Centre	1,857	1,857	0	0	0	1,650	0	207	0
Total Buildings	1,857	1,857	0	0	0	1,650	0	207	0
Building Improvements									
Berringa Community Centre	100	0	0	100	0	75	0	25	0
Colac Colac Caravan Park	37	0	0	37	0	0	0	37	0
Other building improvements	375	0	75	300	0	0	0	375	0
Total Building Improvements	512	0	75	437	0	75	0	437	0
TOTAL PROPERTY	2,369	1,857	75	437	0	1,725	0	644	0
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Waste services truck	330	330	0	0	0	0	0	330	0
Other plant, machinery and equipment	97	0	80	17	0	0	0	97	0
Total Plant, Machinery and Equipment	427	330	80	17	0	0	0	427	0
Fixtures, Fittings and Furniture	13	5	8	0	0	0	0	13	0
Computers and Telecommunications									
Information technology hardware	72	16	56	0	0	0	0	72	0
Total Computers and Telecommunications	72	16	56	0	0	0	0	72	0
TOTAL PLANT AND EQUIPMENT	512	351	144	17	0	0	0	512	0

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrow's
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
Reseal program	675	0	675	0	0	500	0	175	0
Kurrajong Gap Road	285	0	0	285	0	285	0	0	0
Pavement major patching program	350	0	350	0	0	300	0	50	0
Georges Creek Road	265	0	0	265	0	0	0	265	0
Pavement unsealed - resheeting program	230	0	230	0	0	0	0	230	0
Kerb replacement program	100	0	100	0	0	100	0	0	0
Other roads	295	0	270	25	0	0	0	295	0
Total roads	2,200	0	1,625	575	0	1,185	0	1,015	0
Bridges									
Bridge Renewal program	600	0	600	0	0	600	0	0	0
Total Bridges	600	0	600	0	0	600	0	0	0
Footpaths and Cycleways									
Strategic Path Links	113	113	0	0	0	0	0	113	0
Footpath - replacement program	30	0	30	0	0	0	0	30	0
Total Footpaths and Cycleways	143	113	30	0	0	0	0	143	0
Drainage									
Storm water drains - renewal program	30	0	30	0	0	0	0	30	0
Total Drainage	30	0	30	0	0	0	0	30	0
Parks, Open Space and Streetscapes									
Our Bellbridge	950	950	0	0	0	0	0	950	0
Towong St streetscape	111	0	111	0	0	0	0	111	0
Town Streetscape renewal program	60	0	60	0	0	0	0	60	0
Playground equipment replacement	29	0	29	0	0	0	0	29	0
Total Parks, Open Space and Streetscapes	1,150	950	200	0	0	0	0	1,150	0

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrow's \$'000
Other Infrastructure									
Street lighting upgrade	195	0	195	0	0	0	0	195	0
Towong St - underground power	493	0	0	493	0	0	0	0	493
Total Other Infrastructure	688	0	195	493	0	0	0	195	493
TOTAL INFRASTRUCTURE	4,811	1,063	2,680	1,068	0	1,785	0	2,533	493
TOTAL NEW CAPITAL WORKS 2014/15	7,692	3,271	2,899	1,522	0	3,510	0	3,689	493

2.Works carried forward from the 2013/14 year

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrow's
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY									
Buildings									
Tallangatta Integrated Community Centre	293	293	0	0	0	293	0	0	0
Total Buildings	293	293	0	0	0	293	0	0	0
Building Improvements									
Colac Colac Caravan Park	100	0	0	100	0	0	0	100	0
Tallangatta Senior Citizens Centre	225	0	0	225	0	225	0	0	0
Other building improvements	40	10	0	30	0	0	0	40	0
Building Improvements	365	10	0	355	0	225	0	140	0
TOTAL PROPERTY	658	303	0	355	0	518	0	140	0
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Fleet replacement	35	0	35	0	0	0	0	35	0
Total Plant, Machinery and Equipment	35	0	35	0	0	0	0	35	0
Computers and Telecommunications									
New finance system	200	0	0	200	0	0	0	200	0
Total Computers and Telecommunications	200	0	0	200	0	0	0	200	0
TOTAL PLANT AND EQUIPMENT	235	0	35	200	0	0	0	235	0

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrow's
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
Kurrajong Gap Road	177	0	0	177	0	177	0	0	0
Kerb replacement program	13	0	13	0	0	0	0	13	0
Other roads	88	88	0	0	0	0	0	88	0
TOTAL ROADS	278	88	13	177	0	177	0	101	0
Bridges									
Jarvis Creek Road Bridge	188	0	0	188	0	188	0	0	0
Other bridges	267	0	25	242	0	267	0	0	0
Bridges	455	0	25	430	0	455	0	0	0
Parks, Open Space and Streetscapes									
Attree Centre Playground	120	120	0	0	0	0	0	120	0
Playground equipment replacement	20	0	20	0	0	0	0	20	0
Other streetscapes	20	0	0	20	0	0	0	20	0
Total Parks, Open Space and Streetscapes	160	120	20	20	0	0	0	160	0
Other Infrastructure									
Other infrastructure project	300	300	0	0	0	0	0	300	0
Total Other Infrastructure	300	300	0	0	0	0	0	300	0
TOTAL INFRASTRUCTURE	1,193	508	58	627	0	632	0	561	0
TOTAL CARRIED FWD WORKS 2013/14	2,086	811	93	1,182	0	1,150	0	936	0

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrow's \$'000
3. Summary									
PROPERTY	3,027	2,160	75	792	0	2,243	0	784	0
PLANT AND EQUIPMENT	747	351	179	217	0	0	0	747	0
INFRASTRUCTURE	6,004	1,571	2,738	1,695	0	2,417	0	3,094	493
TOTAL CAPITAL WORKS	9,778	4,082	2,992	2,704	0	4,660	0	4,625	493

Appendix D Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2014/15 year.

FEE SCHEDULE (Effective from 1 August 2014)	2013/14 (includes GST if applicable)	2014/15 (includes GST if applicable)	Increase	GST	Regulated	Responsible Officer
Waste Collection						
Garbage and Recycling - 140/240 Litre Bins (Standard Size)	\$233.00	\$250.00	7.3%	No	No	DTS
Garbage and Recycling - 240/240 Litre Bins	\$258.00	\$273.00	5.8%	No	No	DTS
Garbage and Recycling - 140/360 Litre Bins	\$268.00	NA		No	No	DTS
Garbage and Recycling - 240/360 Litre Bins	\$293.00	NA		No	No	DTS
Garbage and Recycling - 80/240 Litre Bins	\$206.00	\$218.00	5.8%	No	No	DTS
Garbage - 140 Litre Bin (Standard Size)	\$164.00	\$174.00	6.1%	No	No	DTS
Garbage - 240 Litre Bin	\$251.00	\$266.00	6.0%	No	No	DTS
Garbage - 80 Litre Bin	\$164.00	\$174.00	6.1%	No	No	DTS
Recycling - 240 Litre Bin (additional)	\$105.00	\$112.00	6.7%	No	No	DTS
Waste Management Centres						
General Waste Material						
Single Bin or Garbage Bag	\$7.00	\$8.00	14.3%	Yes	No	DTS
Car or Station Wagon Boot	\$14.00	\$15.00	7.1%	Yes	No	DTS
6' x 4' Trailer or Utility (< 1 Cubic Metre)	\$42.00	\$45.00	7.1%	Yes	No	DTS
Tandem Axle Trailer (< 2 Cubic Metres)	\$73.00	\$78.00	6.8%	Yes	No	DTS
Other Vehicles, Woolpacks and Trailers per cubic meter (> 2 Cubic Metres)	\$37.00	\$40.00	8.1%	Yes	No	DTS
Mattresses or Bed Bases (each)	\$15.00	\$16.00	6.7%	Yes	No	DTS
Non-separated surcharge	50%	50%	0.0%	Yes	No	DTS
Re-Use Material						
Clean Green waste	50% discount on Waste Material rates above	50% discount on Waste Material rates above		Yes	No	DTS
Car or Motorcycle Tyres (each)	\$4.00	\$5.00	25.0%	Yes	No	DTS
Truck Tyres (each)	\$12.00	\$13.00	8.3%	Yes	No	DTS
Tractor Tyres (each)	\$55.00	\$59.00	7.3%	Yes	No	DTS
Loader Tyres (each)	\$110.00	\$117.00	6.4%	Yes	No	DTS
LPG Cylinders (each)	\$40.00	\$43.00	7.5%	Yes	No	DTS
Car Bodies	\$0.00	\$0.00		Yes	No	DTS
Separated Domestic Quantities of Car Batteries, Waste Oil, Steel, Glass, Paper and Plastic	\$0.00	\$0.00		Yes	No	DTS
Soil (per cubic meter)	\$7.00	\$8.00	14.3%	Yes	No	DTS
Concrete, Bricks, Rubble (per cubic meter)	\$16.00	\$17.00	6.3%	Yes	No	DTS
Concrete, Bricks, Rubble (single axle trailer)	\$23.00	\$25.00	8.7%	Yes	No	DTS
Concrete, Bricks, Rubble (tandem trailer)	\$30.00	\$32.00	6.7%	Yes	No	DTS
Concrete, Bricks, Rubble (bag/boot load)	\$7.00	\$8.00	14.3%	Yes	No	DTS

FEE SCHEDULE (Effective from 1 August 2014)	2013/14 (includes GST if applicable)	2014/15 (includes GST if applicable)	Increase	GST	Regulated	Responsible Officer
Kindergartens (term fee)						
4 Year Old (10.75 hours)	\$250.00	NA		Yes	No	DCCS
4 Year Old (15 hours)	\$250.00	\$275.00	10.0%	Yes	No	DCCS
4 Year Old - More than one child enrolled (10.75 hours)	\$250.00	NA		Yes	No	DCCS
4 Year Old - More than one child enrolled (15 hours)	\$250.00	\$275.00	10.0%	Yes	No	DCCS
3 Year Old (3 hours)	\$120.00	\$130.00	8.3%	Yes	No	DCCS
Child Subsidised by DEECD	\$0.00	\$0.00		Yes	No	DCCS
Swimming Pools						
General Admission						
Adult Single Admission	\$5.00	\$5.00	0.0%	Yes	No	DCCS
Adult Single Admission - Concession	\$2.50	\$2.50	0.0%	Yes	No	DCCS
Junior (<16 years) Single Admission	\$2.50	\$2.50	0.0%	Yes	No	DCCS
Supervising Adult Single Admission	\$0.00	\$0.00		Yes	No	DCCS
Event Spectator Single Admission	\$2.50	\$2.50	0.0%	Yes	No	DCCS
Memberships - Standard						
Family Season Ticket	\$150.00	\$150.00	0.0%	Yes	No	DCCS
Adult Season Ticket	\$90.00	\$90.00	0.0%	Yes	No	DCCS
Junior (<16 years) Season Ticket	\$50.00	\$50.00	0.0%	Yes	No	DCCS
Family Season Ticket - Concession	\$120.00	\$120.00	0.0%	Yes	No	DCCS
Adult Season Ticket - Concession	\$70.00	\$70.00	0.0%	Yes	No	DCCS
Memberships - Early Bird						
Family Season Ticket	\$99.00	\$99.00	0.0%	Yes	No	DCCS
Adult Season Ticket	\$65.00	\$65.00	0.0%	Yes	No	DCCS
Junior (<16 years) Season Ticket	\$40.00	\$40.00	0.0%	Yes	No	DCCS
Family Season Ticket - Concession	\$99.00	\$99.00	0.0%	Yes	No	DCCS
Adult Season Ticket - Concession	\$65.00	\$65.00	0.0%	Yes	No	DCCS
Pool Hire						
Schools (outside of operating hours):				Yes	No	DCCS
- Single Session	\$70.00	\$70.00	0.0%	Yes	No	DCCS
- 5-15 Sessions	\$350.00	\$350.00	0.0%	Yes	No	DCCS
- 16-35 Sessions	\$875.00	\$875.00	0.0%	Yes	No	DCCS
- 36+ Sessions	\$1,400.00	\$1,400.00	0.0%	Yes	No	DCCS
- Lifeguard (per hour)	\$55.00	\$55.00	0.0%	Yes	No	DCCS
Swimming Clubs - outside of operating hours	General Admission	General Admission		Yes	No	DCCS
Lane Hire:						
- Outside of operating hours	General Admission	General Admission		Yes	No	DCCS
- Within operating hours, per lane per hour	\$10.00	\$10.00	0.0%	Yes	No	DCCS
Kiosk Sales						
All Items	RRP	RRP		Yes	No	DCCS

FEE SCHEDULE (Effective from 1 August 2014)	2013/14 (includes GST if applicable)	2014/15 (includes GST if applicable)	Increase	GST	Regulated	Responsible Officer
Animal Control						
Registration and Permit Fees						
Dog Registration - Maximum*	\$90.50	\$93.50	3.3%	No	Partially	DTS
Dog Registration - Maximum Pensioner*	\$47.00	\$48.50	3.2%	No	Partially	DTS
Dog Registration - Reduced*	\$32.50	\$33.50	3.1%	No	Partially	DTS
Dog Registration - Reduced Pensioner*	\$18.00	\$18.50	2.8%	No	Partially	DTS
Dog Registration - Working Dog*	\$18.00	\$18.50	2.8%	No	Partially	DTS
Cat Registration - Maximum*	\$89.00	\$92.00	3.4%	No	Partially	DTS
Cat Registration - Maximum Pensioner*	\$45.50	\$47.00	3.3%	No	Partially	DTS
Cat Registration - Reduced*	\$31.00	\$32.00	3.2%	No	Partially	DTS
Cat Registration - Reduced Pensioner*	\$16.50	\$17.00	3.0%	No	Partially	DTS
Registration - Animal Business*	\$83.00	\$85.00	2.4%	No	Partially	DTS
Transfer of Registration from Another Municipality	\$8.00	\$8.00	0.0%	No	Partially	DTS
Replacement Registration Tag	\$8.00	\$8.00	0.0%	No	Partially	DTS
Permit to Keep Multiple Animals	\$47.00	\$48.00	2.1%	No	Partially	DTS
Animals registered for the first time between 1 January and 9 April	NA	Nil		No	Partially	DTS
* Includes the Victorian State Government Levy of \$3.50 per dog, \$2.00 per cat or \$10.00 per animal business						
Impoundment Fees						
Release - per animal (Cats and Dogs)	\$83.00	\$85.00	2.4%	Yes	No	DTS
Release - per animal (Cattle, Sheep, Horses and Other)	\$37.00	\$38.00	2.7%	Yes	No	DTS
Sustenance - per animal per day (All Animals)	\$16.00	\$17.00	6.3%	Yes	No	DTS
Transport (Cattle, Sheep and Horses)	Cost including all labour + 50%	Cost including all labour + 50%		Yes	No	DTS
Cat Trap Hire						
Deposit	\$50.00	\$50.00	0.0%	Yes	No	DTS
Fee	\$5.00	\$5.00	0.0%	Yes	No	DTS
Building						
Class 1, 2 and 10 - (Dwellings and Outbuildings)						
New Dwellings (up to 4 inspections included)	Cost of Works x 0.005 (Minimum Fee \$1,400)	Cost of Works x 0.005 (Minimum Fee \$1,450)		Yes	No	DTS
External Additions (up to 4 inspections included)	Cost of Works x 0.005 (Minimum Fee \$900)	Cost of Works x 0.005 (Minimum Fee \$925)		Yes	No	DTS
Internal Alterations (up to 2 inspections included)	Cost of Works x 0.005 (Minimum Fee \$675)	Cost of Works x 0.005 (Minimum Fee \$700)		Yes	No	DTS
Multi Unit Developments (up to 4 inspections per unit included)	Cost of Works x 0.005 (Minimum Fee \$1,100 per unit)	Cost of Works x 0.005 (Minimum Fee \$1,125 per unit)		Yes	No	DTS
Class 3, 4, 5, 6, 7, 8 and 9 (Commercial, Industrial and Other)						
< \$30,000	\$800.00	\$820.00	2.5%	Yes	No	DTS
\$30,001 - \$100,000	\$400 + Cost of Works x 0.0125	\$420 + Cost of Works x 0.0125		Yes	No	DTS
\$100,001 - \$500,000	\$1,450 + Cost of Works x 0.003	\$1,500 + Cost of Works x 0.003		Yes	No	DTS
\$500,001+	\$3,000 + Cost of Works x 0.0016	\$3,100 + Cost of Works x 0.0016		Yes	No	DTS

FEE SCHEDULE (Effective from 1 August 2014)	2013/14 (includes GST if applicable)	2014/15 (includes GST if applicable)	Increase	GST	Regulated	Responsible Officer
Additional Inspections						
Inspection	\$180.00	\$185.00	2.8%	Yes	No	DTS
Minor Works						
Garages, Carports, In Ground Swimming Pools up to \$5,000 in value (1 inspections included)	NA	\$330.00		Yes	No	DTS
Garages, Carports, In Ground Swimming Pools > \$5,000 (up to 2 inspections included)	\$560.00	\$570.00	1.8%	Yes	No	DTS
Above Ground Swimming Pools (up to 1 inspection included)	NA	\$150.00		Yes	No	DTS
Spas, Building Removals, Verandas, Re-stumping, Fences, Heaters (up to 1 inspection included)	\$470.00	\$480.00	2.1%	Yes	No	DTS
Demolitions						
All Types (up to 2 inspections included)	\$360.00	\$370.00	2.8%	Yes	No	DTS
Lodgement Fee						
Domestic and Commercial (> \$5,000)	\$35.70	\$35.70	0.0%	No	Yes	DTS
Building Commission Levies						
Domestic (> \$10,000 Cost of Works)	Cost of works x \$0.00128	Cost of works x \$0.00128		No	Yes	DTS
Commercial (> \$10,000 Cost of Works)	Cost of works x \$0.00128	Cost of works x \$0.00128		No	Yes	DTS
Other Services						
Application for Extension of Time	\$80.00	\$80.00	0.0%	Yes	No	DTS
Records Retrieval (Non FOI)	\$80 per hour (\$40.00 minimum charge) \$80 per hour (\$40.00 minimum charge)			Yes	No	DTS
Occupancy Permits (not in conjunction with Building Permit)	150% of the costs of works for Relevant Building Permit	150% of the costs of works for Relevant Building Permit		Yes	No	DTS
Owner-builder Certificate of Consent	\$87.28	\$87.28	0.0%	Yes	Yes	DTS
Building Certificates	\$47.60	\$47.60	0.0%	No	Yes	DTS
Consideration for report and consent under Section 29A of the Act (Building Permit Application for Demolition)	\$58.17	\$58.17	0.0%	Yes	Yes	DTS
Consideration for report and consent under Part 4, 5, 8 or 604(4) of the regulations	\$238.75	\$238.75	0.0%	Yes	Yes	DTS
Consideration for report and consent under 610(2) of the regulations (Stormwater Discharge Points)	\$58.17	\$58.17	0.0%	Yes	Yes	DTS
Planning						
Application for a Permit or to Amend a Planning Permit						
Class 1 – Change of use only	\$502.00	\$502.00	0.0%	No	Yes	CEO
To develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of development included in the application is:						
Class 2 - Dwellings \$10,000 to \$100,000	\$239.00	\$239.00	0.0%	No	Yes	CEO
Class 3 - Dwellings more than \$100,001	\$490.00	\$490.00	0.0%	No	Yes	CEO

FEE SCHEDULE (Effective from 1 August 2014)	2013/14 (includes GST if applicable)	2014/15 (includes GST if applicable)	Increase	GST	Regulated	Responsible Officer
To develop land (other than for a single dwelling per lot) if the estimated cost of development included in the application is:						CEO
Class 4 - \$10,000 or less	\$102.00	\$102.00	0.0%	No	Yes	CEO
Class 5 - \$10,000 to \$250,000	\$604.00	\$604.00	0.0%	No	Yes	CEO
Class 6 - \$250,000 to \$500,000	\$707.00	\$707.00	0.0%	No	Yes	CEO
Class 7 - \$500,000 to \$1,000,000	\$815.00	\$815.00	0.0%	No	Yes	CEO
Class 8 - \$1,000,000 to \$7,000,000	\$1,153.00	\$1,153.00	0.0%	No	Yes	CEO
Class 9 - \$7,000,000 to \$10,000,000	\$4,837.00	\$4,837.00	0.0%	No	Yes	CEO
Class 10 - \$10,000,000 to \$50,000,000	\$8,064.00	\$8,064.00	0.0%	No	Yes	CEO
Class 11 - Over \$50,000,000	\$16,130.00	\$16,130.00	0.0%	No	Yes	CEO
Class 12 - Subdivide existing building	\$386.00	\$386.00	0.0%	No	Yes	CEO
Class 13 - Subdivide land into two lots	\$386.00	\$386.00	0.0%	No	Yes	CEO
Class 14 - To effect a realignment of a common boundary between lots or to consolidate two or more lots	\$386.00	\$386.00	0.0%	No	Yes	CEO
Class 15 - To subdivide land	\$781.00	\$781.00	0.0%	No	Yes	CEO
Class 16 - To remove a restriction (within the meaning of the Subdivision Act 1988) over land if the land has been used or developed for more than 2 years before the date of the applications in a manner which would have been lawful under the Planning and Environment Act 1987 but for the existence of the restriction	\$249.00	\$249.00	0.0%	No	Yes	CEO
Class 17 - To create, vary or remove a restriction within the meaning of the Subdivision Act 1988 or to create or remove a right of way	\$541.00	\$541.00	0.0%	No	Yes	CEO
Class 18 - To create, vary or remove an easement other than a right of way or to vary or remove a condition in the nature of an easement other than a right of way in a Crown grant	\$404.00	\$404.00	0.0%	No	Yes	CEO
Amend an Application (Regulation 8A)						
Amend an application for a permit after notice has been given for every class of application (other than Class 4)	\$102.00	\$102.00	0.0%	No	Yes	CEO
Amend an application for a permit after notice has been given for every class of application (other than Class 5)	\$102.00	\$102.00	0.0%	No	Yes	CEO
Combined Permit Applications						
The fee for an application for any combination of the classes of application outlined above is the sum arrived at by adding the highest of the fees which would have applied if separate applications had been made plus 50% of each of the other fees which would have applied if separate applications had been made.						
Application to Amend the Planning Scheme						
Stage 1	\$798.00	\$798.00	0.0%	No	Yes	CEO
Stage 2	\$798.00	\$798.00	0.0%	No	Yes	CEO
Stage 3	\$524.00	\$524.00	0.0%	No	Yes	CEO
Stage 4	\$798.00	\$798.00	0.0%	No	Yes	CEO

FEE SCHEDULE (Effective from 1 August 2014)	2013/14 (includes GST if applicable)	2014/15 (includes GST if applicable)	Increase	GST	Regulated	Responsible Officer
Other						
Certificate of Compliance	\$147.00	\$147.00	0.0%	No	Yes	CEO
Planning Certificate	\$18.20	\$18.20	0.0%	No	Yes	CEO
Satisfaction Matters - Determining a matter where a planning scheme specifies that the matter must be done to the satisfaction of a responsible authority or a referral authority	\$102.00	\$102.00	0.0%	No	Yes	CEO
Consideration of a Request for the Demolition of a Building	\$54.00	\$54.00	0.0%	No	Yes	CEO
Application for Extension of Time	\$78.00	\$80.00	2.6%	Yes	No	CEO
Records Retrieval (Non FOI)	\$80 per hour (\$40.00 minimum charge)	\$80 per hour (\$40.00 minimum charge)		Yes	No	CEO
Assessment of a Development Plan	\$115 + \$23 per lot	\$120 + \$24 per lot		Yes	No	CEO
Public Notice of an Application	\$36.00	\$37.00	2.8%	Yes	No	CEO
Admin Fee for Section 173 Agreements	\$47.00	\$48.00	2.1%	Yes	No	CEO
Request for Written Planning Information	\$62.00	\$64.00	3.2%	Yes	No	CEO
Engineering						
Consent for Works in a Roadway						
Minor Works (within roadway or pathway)	\$147.66	\$152.26	3.1%	No	Yes	DTS
Minor Works (not within roadway or pathway)	\$64.20	\$66.20	3.1%	No	Yes	DTS
Other Works (within road or pathway Speed 50 km/h or less)	\$256.80	\$264.80	3.1%	No	Yes	DTS
Other Works (within road or pathway Speed > 50 km/h)	\$577.80	\$595.80	3.1%	No	Yes	DTS
Other Works (not within road or pathway Speed 50 km/h or less)	\$64.20	\$66.20	3.1%	No	Yes	DTS
Other Works (not within road or pathway Speed > 50 km/h)	\$321.00	\$331.00	3.1%	No	Yes	DTS
Local Laws						
Grazing Permit	\$0.00	\$0.00		No	Yes	DDS
Environmental Health						
Food Premises - Class 1 ready to eat potentially hazardous served to vulnerable groups, e.g. hospitals)	\$385.00	\$415.00	7.8%	No	Partially	DTS
Food Premises - Class 2 (potentially hazardous unpackaged foods, e.g. hotels)	\$210.00	\$275.00	31.0%	No	Partially	DTS
Food Premises - Class 3 (Unpacked low risk or pre-packaged potentially hazardous, e.g. takeaway)	\$210.00	\$190.00	-9.5%	No	Partially	DTS
Food Premises - Class 4 (Pre-packaged low risk food only, e.g. newsagent)	\$0.00	\$0.00		No	Partially	DTS
Temporary Food Premises - Class 2	\$75.00	\$190.00	153.3%	No	Partially	DTS
Temporary Food Premises - Class 3	\$70.00	\$115.00	64.3%	No	Partially	DTS
Temporary Food Premises - Class 4	\$0.00	\$0.00		No	Partially	DTS

FEE SCHEDULE (Effective from 1 August 2014)	2013/14 (includes GST if applicable)	2014/15 (includes GST if applicable)	Increase	GST	Regulated	Responsible Officer
Transfer Fee - All Others	50% of Applicable Fee	50% of Applicable Fee		No	No	DTS
Late Penalty Fee - Premises Registrations	50% of Applicable Fee	50% of Applicable Fee		No	No	DTS
Prescribed Accommodation up to 9 beds	\$190.00	\$150.00	-21.1%	No	Partially	DTS
Prescribed Accommodation 10 or more beds	\$190.00	\$210.00	10.5%	No	Partially	DTS
Health Act Premises (e.g. hairdressing, skin penetration)	\$115.00	\$120.00	4.3%	No	Partially	DTS
Health Act Premises Schools, Church, and Other Community Groups	\$0.00	\$0.00		No	Partially	DTS
Health Act Premises Inspection Request Fee	\$110.00	\$115.00	4.5%	No	Partially	DTS
Caravan Park - Registration	As Regulated	As Regulated		No	Yes	DTS
Caravan Park - Transfer	As Regulated	As Regulated		No	Yes	DTS
Septic Tank Permit (New)	\$425.00	\$435.00	2.4%	No	Partially	DTS
Septic Tank Permit (Alteration)	\$200.00	\$205.00	2.5%	No	Partially	DTS
Septic Tank Permit (Re-inspection)	\$160.00	\$165.00	3.1%	No	Partially	DTS
Records Retrieval (Non FOI)	\$80 per hour (\$40.00 minimum charge)	\$80 per hour (\$40.00 minimum charge)		No	No	DTS

Corryong Saleyard

Bobby Calves	\$2.00	\$2.00	0.0%	Yes	No	DTS
Bulls	\$5.50	\$5.50	0.0%	Yes	No	DTS
Cattle	\$5.00	\$5.00	0.0%	Yes	No	DTS
Sheep	\$0.30	\$0.30	0.0%	Yes	No	DTS
Agents Fee	\$110.00	\$110.00	0.0%	Yes	No	DTS
Penning and Weigh Fee	\$2.00	\$2.00	0.0%	Yes	No	DTS
Scanning Charge	\$2.50 per head (Minimum \$12.50)	\$2.50 per head (Minimum \$12.50)		Yes	No	DTS
Truck wash	\$1 for 2 minutes	\$1 for 2 minutes		Yes	No	DTS

Property

Land Information Certificate	\$20.00	\$20.00	0.0%	No	Yes	DCCS
Valuation Certificate	As Regulated	As Regulated		No	Yes	DCCS

Freedom of Information

Application Fee	\$25.70	\$26.50	3.1%	No	Yes	DCCS
Charge for Search Time	\$20.00/hour	\$20.00/hour		No	Yes	DCCS
Charge for Supervision	\$5.00/15mins	\$5.00/15mins		No	Yes	DCCS
Charge for providing black and white photocopy	20c/A4	20c/A4		No	Yes	DCCS
Other Fees	As per the Schedule to the Freedom of Information (Access Charges) Regulations 2004	As per the Schedule to the Freedom of Information (Access Charges) Regulations 2014		No	Yes	DCCS

FEE SCHEDULE (Effective from 1 August 2014)	2013/14 (includes GST if applicable)	2014/15 (includes GST if applicable)	Increase	GST	Regulated	Responsible Officer
Meeting Rooms and Facilities						
Towong Shire Community Groups promoting development or events	Nil	Nil		Yes	No	DCCS
Businesses or groups for meetings other than above or where the room / facility is used on a commercial basis	\$55.00 (room or facility per day)	\$55.00 (room or facility per day)		Yes	No	DCCS
	\$33.00 (room or facility per half day) 25% discount for 10+ sessions paid for in advance	\$33.00 (room or facility per half day) 25% discount for 10+ sessions paid for in advance				
Corporate						
Records Retrieval (Non FOI)	\$80 per hour (\$40.00 minimum charge)	\$82 per hour (\$40.00 minimum charge)		Yes	No	DCCS
Voters Rolls	\$32.50	\$32.50	0.0%	No	Yes	DCCS
Council Minutes - Mail outs to Private Citizens	\$320.00	\$320.00	0.0%	Yes	No	DCCS
Disabled Parking Permit	\$7.00	\$7.00	0.0%	Yes	No	DCCS
Baby Car Seats						
Hire	\$10.00 per month	\$10.00 per month		Yes	No	DCCS
Deposit	\$60.00	\$60.00	0.0%	No	No	DCCS
Photocopying and Faxing						
A4 and A3 BandW Copies	\$1.00 per copy	\$1.00 per copy		Yes	No	DCCS
A4 and A3 Colour Copies	\$2.00 per copy	\$2.00 per copy		Yes	No	DCCS
Approved Community Groups A4 and A3 BandW Copies	\$0.00	\$0.00		Yes	No	DCCS
Fax	\$3.00 per page	\$3.00 per page		Yes	No	DCCS
Other Fees						
Standpipe Water Charge per Kilolitre	\$3.50	\$3.50	0.0%	No	No	DCCS



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