

towongshire



2015/16

BUDGET

**Strategic Resource Plan 2015/16 to 2018/19
Long Term Financial Plan 2015/16 to 2024/25**

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This version of the Model Budget reflects the authorised version of the Local Government (Planning and Reporting) Regulations which were made in April 2014 following a public submission process. The new Regulations commenced operation on 18 April 2014.

This Budget Report has been prepared with reference to Chartered Accountants Australia and New Zealand "Victorian City Council Model Budget 2015/2016" a best practice guide for reporting local government budgets in Victoria.



Mayor's introduction

On behalf of Council I present the 2015/16 Budget to the ratepayers and residents of Towong Shire.

Five 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 Councillors and staff have actively driven the implementation of a demand reduction and expenditure savings program throughout our operations and in doing so have been recognised by the State Government for some of these initiatives.

This year's budget has been a very difficult one both for 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 changes made in last year's Federal Budget will see the continued freezing of indexation of the annual Financial Assistance Grants, resulting in a reduction of \$570,000 in Council's anticipated grant revenue over the next two years. To put this into context, a 1% rate increase only equates to approximately \$50,000 of additional income to Council. This presents Council with the significant challenge of how to deliver the current range of services to the community with reduced financial resources or without increasing rates. The alternative is to examine which services could be reduced to ensure that Council is operating within its means.

To remain financially viable in the medium to long term, Council has carried out extensive consultation with the community about service levels prior to adopting the 2015/16 budget. Items such as whether public facilities are cleaned on weekends or how long we keep the swimming pools open over summer are examples of some of the items highlighted from this community consultation process. We will continue to review our operations and seek efficiencies in the delivery of our services. We will also look for opportunities to encourage land releases to grow the Shire's 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, kindergarten, a long day care service, an activity space for the community and a customer service centre
- Construction of the Wyeewoo Multi Purpose Community Facility
- Development a formal long term Master Plan for our Upper Murray communities
- Implementation of our 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 financial year will be the final year before rate capping is implemented. The Victorian State Government has committed to a Rate Capping and Variation Framework which will take effect from 1 July 2016. Council will proactively provide input into the development of the new rate capping framework to ensure that the needs of and challenges facing small rural Councils are recognised.

This proposed budget was developed through a rigorous review process and has been prepared in line with Council's Long Term Financial Plan. The proposed increase to Council's rate revenue is in order to maintain, where possible, the current service levels being delivered to the community. Council endorses the proposed budget as financially responsible. Thank you to my fellow Councillors and our staff for their tireless efforts to achieve the best outcome.

Cr David Wortmann
Mayor

Chief Executive Officer's summary

Council has prepared a Budget for the 2015/16 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 increase to rate income, operating result, underlying result, services, cash and investments, capital works, financial position and strategic objectives of the Council.

As part of the continuing work to address sustainability issues and to manage the impact of reductions in Federal Government funding and the pending restrictions on rate increases, Council has:

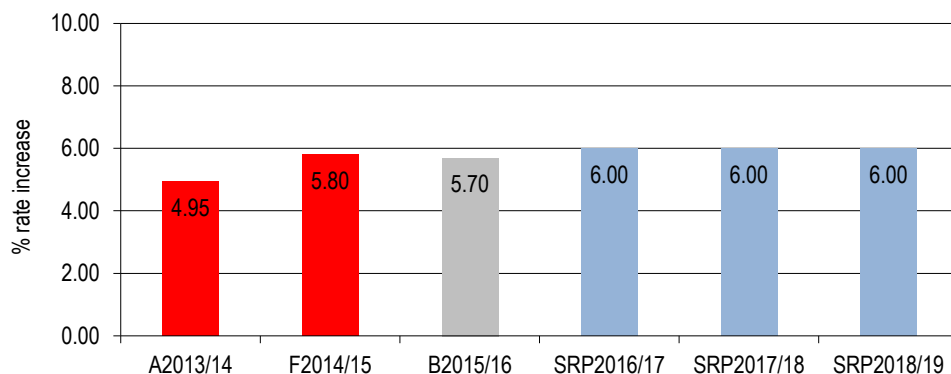
- revised its organisational structure to operate with less employees, with estimated savings of \$250,000p.a.
- introduced a shared rates service with Indigo Shire Council resulting in efficiencies and savings
- revised its motor vehicle policy and is now purchasing second hand smaller vehicles that are more fuel efficient and cost effective to run than the larger sedans historically used in Council's fleet and retaining vehicles for a longer period of time and kilometres, with savings of \$130,000p.a.
- reviewed banking facilities and changed banks with transition completed in August 2014. This will result in savings of \$16,470p.a.
- consolidated its fuel supply arrangement with estimated savings of \$8,701p.a.
- agreed to recover merchant fees where rates are paid by credit card with an estimated saving of \$14,000p.a.

Council has recently undertaken consultation with the community and our staff to generate and discuss ideas to help Towong Shire remain a sustainable organisation. Through workshops with the community and our staff a number of ideas have been suggested for Council's consideration with some examples listed below and where possible, an estimate of the financial impact:

- cease providing an immunisation service - (\$14,000)
- cease mobile library services when the current arrangement ends in June 2015 - (\$55,000)
- reduce frequency of mowing in the town maintenance contracts - (\$2,000 - \$10,000)
- reconsider financial contributions to three SES units - (\$34,000)
- reconsider financial contributions to the Towong Alliance - (\$24,000)
- progress opportunities to increase the number of residents and dwellings throughout the Shire
- increase recycling rates and develop a composting service
- attract industrial estate/ manufacturing base
- reduce operating hours of the landfill and transfer stations and administration offices.

The changes we have already implemented only go part way to addressing the shortfall of Federal funding from the indexation freeze and more work needs to be done to realise further savings. In addition to this, savings will need to be implemented to address the impact of the new rate capping regime, due to commence from 1 July 2016.

1. Rate Income

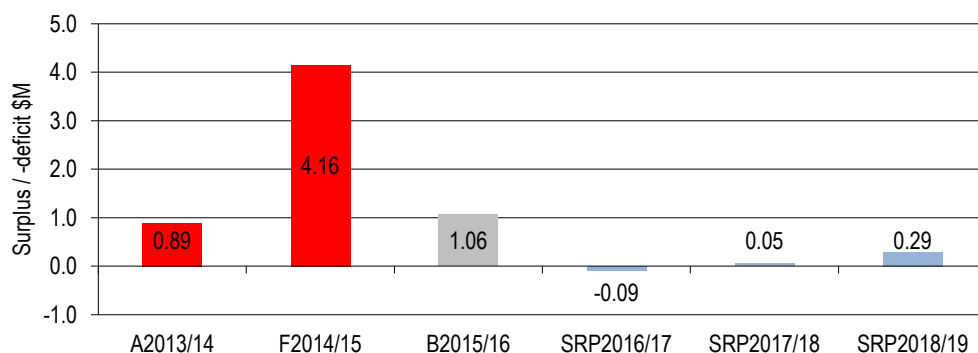


A = Actual F = Forecast B = Budget SRP = Strategic Resource Plan estimates

It is proposed that general rate income increase by 5.7% for the 2015/16 year, raising total rate revenue of \$5.31 million. The increase will go towards ensuring that Council is able to maintain existing service levels for essential community services, in an environment where the indexation on Federal Financial Assistance Grants has been frozen. It will also go towards capital works to address our asset renewal needs and fund new projects and upgrade existing assets. This rate increase is in line with the level foreshadowed in Council's Strategic Resource Plan and compares to the 2014/15 increase of 5.8%.

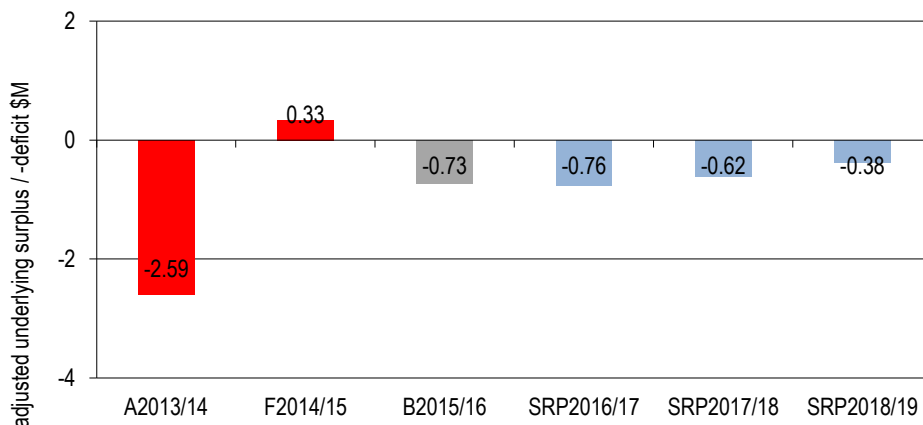
The Strategic Resource Plan estimates rate revenue increases of 6.0% for the next three years. Council acknowledges that rate capping will be introduced for the 2016/17 financial year. Council will continue to work with the Minister and Essential Services Commission to provide input into the development of the rate capping framework. The aim is to seek an outcome where the needs of small rural Councils are recognised and services can continue to be delivered to the community in the short, medium and long term.

2. Operating result



The operating result recognises all revenue received by Council (including capital grants) and all operating expenditure. The expected operating result for the 2015/16 year is a surplus of \$1.06 million. This compares to a forecast operating result for 2014/15 of \$4.16 million which was an extraordinary year with additional grants received for large capital projects that will be delivered in 2015/16.

3. Underlying Result

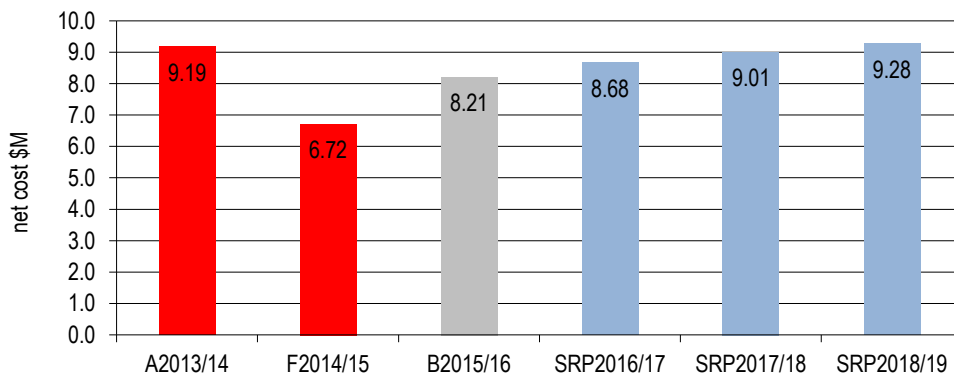


A high level Strategic Resource Plan for the period 2015/16 to 2018/19 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving Council's strategic objectives as specified in the Council Plan.

The adjusted underlying result, which is a measure of financial sustainability, shows a decreasing deficit over the four year period. The adjusted underlying result, which excludes items such as non-recurrent capital grants and non-cash contributions is a deficit of \$0.73 million, which is a decrease of \$1.06 million on 2014/15. This result is based on an annual rate revenue increase of 5.7% and maintaining essential services to the community at the existing levels. The forecast underlying result for 2014/15 recognises \$0.40 million in grant income for the Wyeeboo Multi Purpose Community Facility that will be expended in 2015/16.

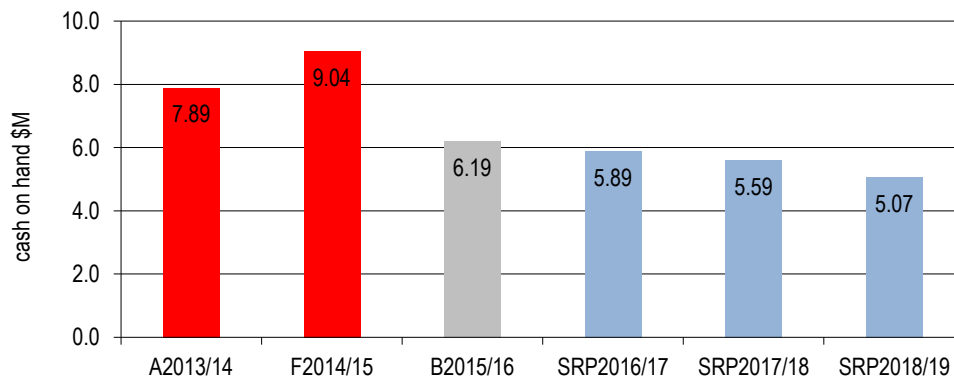
With the impending introduction of rate capping, Council is taking the opportunity to provide input into the development of the framework. If Council is unable to secure rate rises consistent with the Strategic Resource Plan, Council will need to consider alternative ways of delivering services or reducing service levels.

4. Services



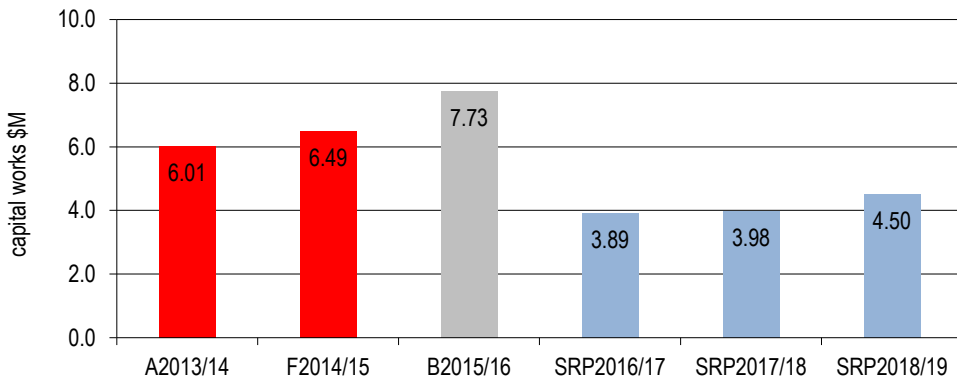
Council delivers a broad range of services to the Towong Shire community including libraries, kindergartens, planning services, kerbside waste collection and access to council assets such as roads, bridges and playgrounds. The net cost of delivering services is effectively the shortfall between the total cost of service delivery and any income received directly from government and users of services. This equates to the amount of expenditure that rates and charges revenue is required to fund. The net cost of all services delivered to the community for the 2015/16 year is expected to be \$8.21 million which is an increase of \$1.49 million over 2014/15. The forecast result for 2014/15 is significantly less than it would otherwise be as it includes the receipt of \$0.40 million grant income for the Wyeboo Multi Purpose Community facility that will be expended in 2015/16.

5. Cash and investments



Cash and investments are expected to decrease by \$2.85 million during the year to \$6.19 million as at 30 June 2016. This is due mainly to significant grant funds that Council is forecast to be holding at 30 June 2015, which will be expended in 2015/16, particularly in relation to the Tallangatta Integrated Community Centre. The reduction in cash and investments is in line with Council's Strategic Resource Plan. Cash and investments are forecast to be \$9.04 million as at 30 June 2015.

6. Capital works

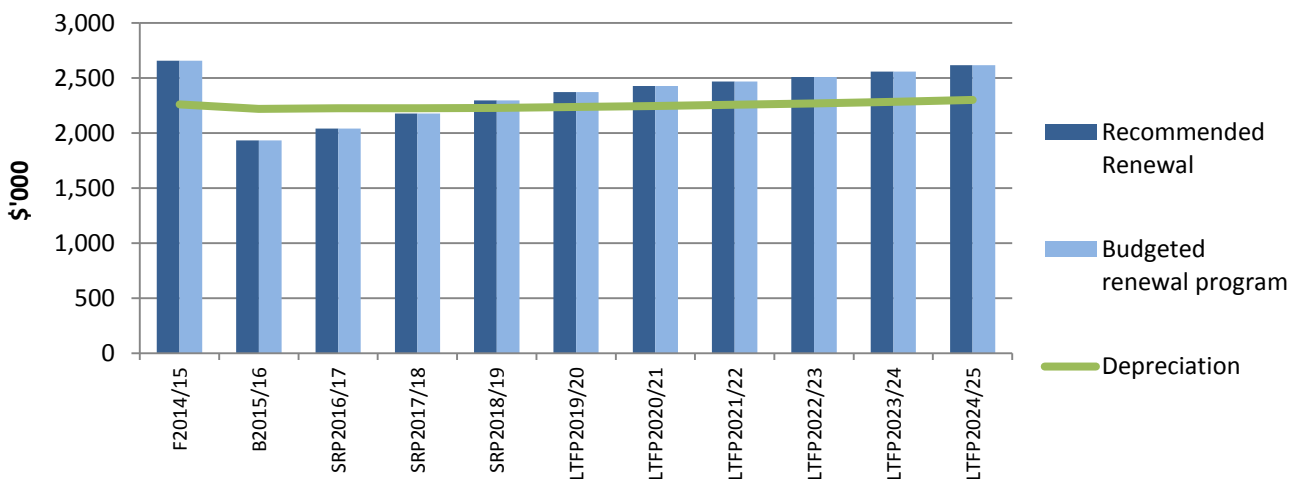


The capital works program for the 2015/16 year is expected to be \$7.73 million of which \$4.00 million relates to projects which will be carried forward from the 2014/15 year. The carried forward component is fully funded from the 2014/15 budget. Of the \$3.73 million of capital funding required, \$1.72 million will come from external grants and contributions with the balance of \$2.01 million from Council cash. The capital expenditure program has been set and prioritised based on a rigorous process of consultation that has enabled Council to assess needs and develop sound business cases for each project. Capital works is forecast to be \$6.49 million for the 2014/15 year.

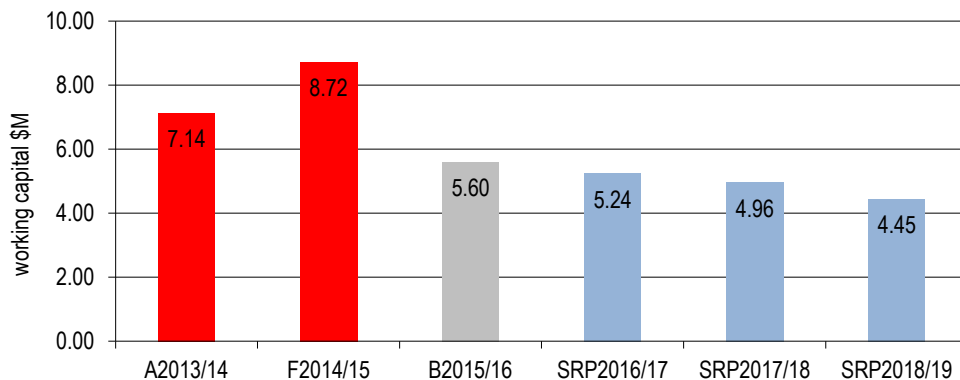
Council uses the Moloney Asset Model to help manage Council's assets and determine its level of expenditure on asset renewal. The model has been developed by an independent specialist in the field of asset management and is widely used by Councils throughout Victoria.

Council is committed to undertaking asset renewal in accordance with renewal recommendations from this independent specialist and the budget, Strategic Resource Plan and Long Term Financial Plan have been prepared on this basis. The graph below reflects the recommended renewal expenditure requirements on assets (per the Moloney model), Council's budgeted renewal program and depreciation.

Asset Renewal

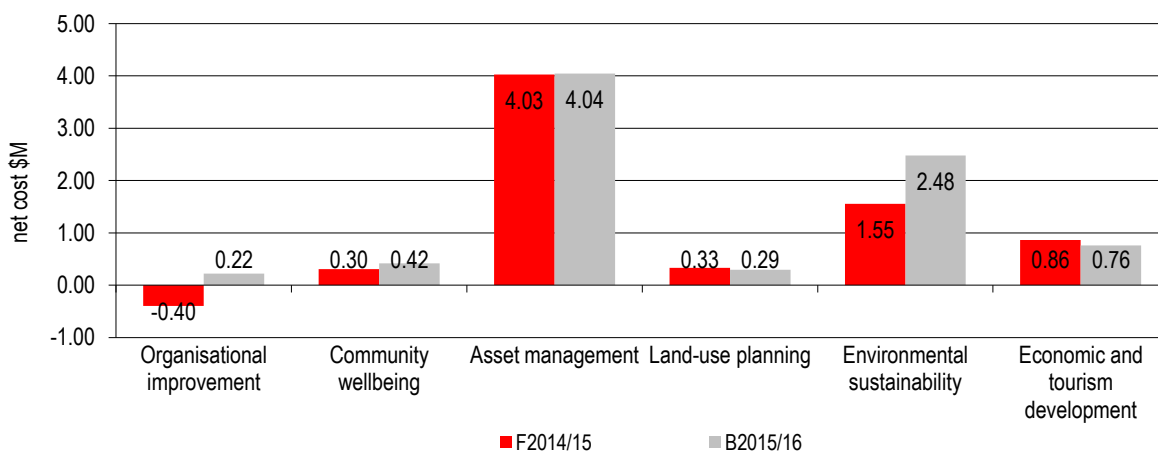


7. Financial position (Net Current Assets)



Net current assets (working capital) will reduce by \$3.12 million to \$5.60 million as at 30 June 2016. This is mainly due to grants being received in 2013/14 and 2014/15 for projects that will be delivered in later financial years.

8. Strategic objectives

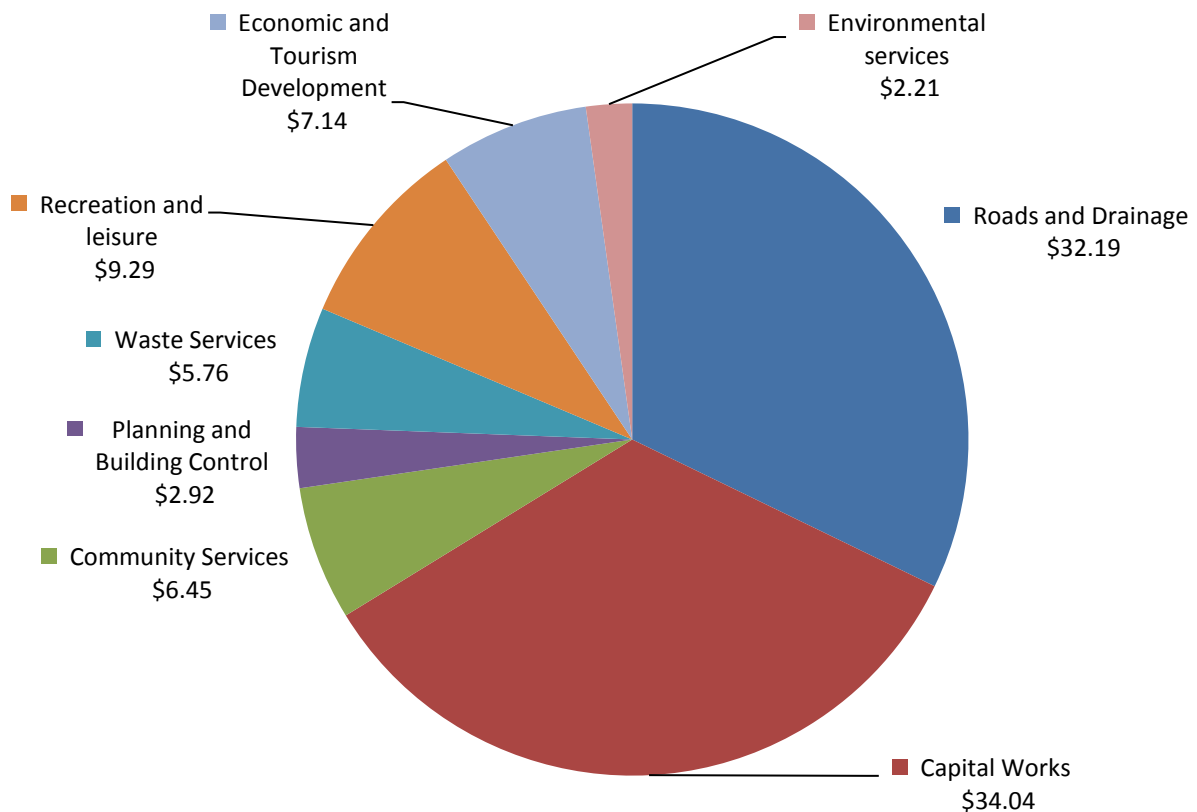


The Annual Budget includes a range of services and initiatives to be funded that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the budget to achieve the strategic objectives as set out in the Council Plan for the 2015/16 year. The net cost is the difference between Income and Expenditure in each strategic objective area excluding all rates and charges income and capital grants. A negative amount indicates an income higher than expenses in the relevant area. Organisational improvement has had a number of vacancies in 2014/15 hence expenses were lower than anticipated. The change in the Environmental Sustainability measure has come from the timing of the Wyeeboo Multi Purpose Community Facility (being completed in 2015/16 with the grant income recognised in 2014/15).

9. Council expenditure allocations

The chart below shows how much is allocated by Council to each service area for every \$100 that Council spends.

Please note that the Economic and Tourism Development amount below overstates Council's regular economic and tourism development activity. The measure includes \$276,000 for Stage 2 of the fully grant funded Narrows project. It has not yet been confirmed if this stage of the project will proceed.



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 2015/16 budget, which is included in this report, is for the year 1 July 2015 to 30 June 2016 and is prepared in accordance with the Act and Regulations. The budget includes financial statements being a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works. These statements have been prepared for the year ended 30 June 2016 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the budget.

In advance of preparing the budget, Officers firstly review and update Council's long term financial projections. Financial projections for at least four years are ultimately included in Council's Strategic Resource Plan, which is the key medium-term financial plan produced by Council on a rolling basis. The preparation of the budget, within this broader context, begins with Officers preparing the operating and capital components of the annual budget during January and February. A draft consolidated budget is then prepared and various iterations are considered by Council at informal briefings during March and April. A 'proposed' budget is prepared in accordance with the Act and submitted to Council in April for approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 28 days notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its 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 30 June and a copy submitted to the Minister within 28 days after adoption. The key dates for the budget process are summarised below:

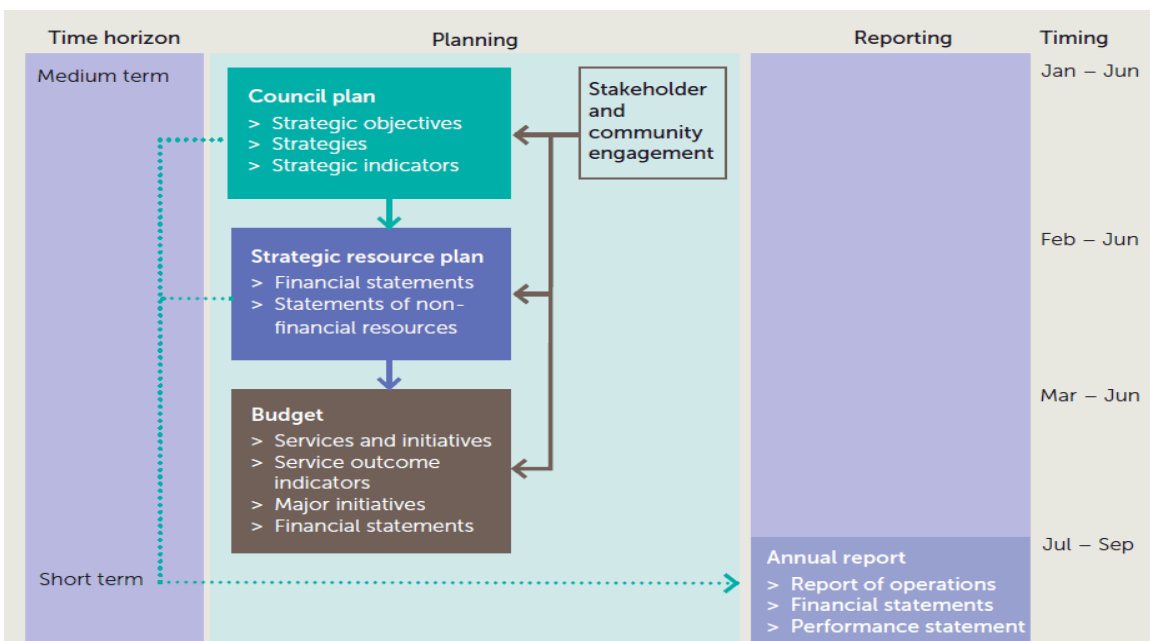
Budget process	Timing
1. Officers update Council's long term financial projections	Dec/Jan
2. Officers prepare operating and capital budgets	Jan/Feb
3. Councillors consider draft budgets at informal briefings	Mar/Apr
4. Proposed budget submitted to Council for approval	Apr
5. Public notice advising intention to adopt budget	Apr
6. Budget available for public inspection and comment	Apr/May
7. Public submission process undertaken	Apr/May
8. Submissions period closes (28 days)	May
9. Submissions considered by Council/Committee	Jun
10. Budget and submissions presented to Council for adoption	Jun
11. Copy of adopted budget submitted to the Minister	Jul
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 and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term, medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

1.1 Planning and accountability framework

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



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

In addition to the above, 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 plan is currently under development for the Upper Murray communities - *Upper Murray 2030 Vision Plan*.

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

1.2 Our purpose

Our vision

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

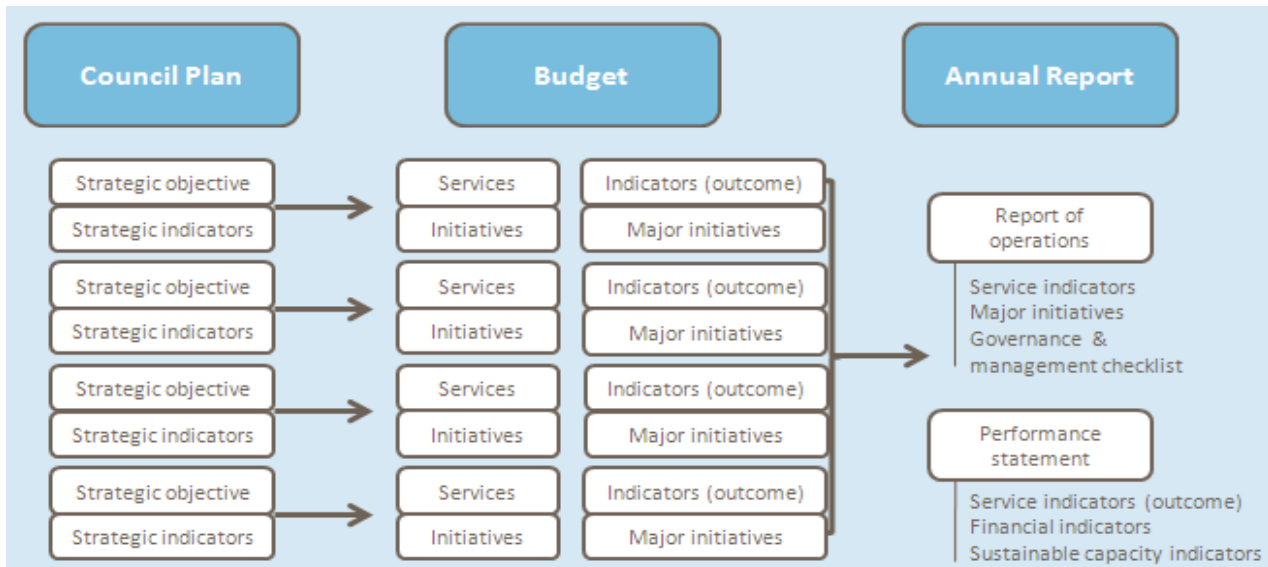
1.3 Strategic objectives

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 2015/16 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes a number of initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



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

2.1 Strategic Objective 1: 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.

Services

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 Executive Management Team 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		2,805 -2,586 219

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

The following indicator outlines how we intend to measure achievement of service objectives.

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

2.2 Strategic Objective 2: 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.	
Swimming Pools	This service provides two community swimming pools , that operate from November to March each year.	
Total Community Wellbeing		1,148 -730 418

Initiatives

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

Service Performance Outcome Indicators

The following indicators outlines how we intend to measure achievement of service objectives.

Service	Indicator	Performance Measure	Computation
Maternal and Child Health	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
		Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population

2.3 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.

Service 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.	
		5,528
Total Asset Management		-1,484
		4,044

Initiatives

- 16) Deliver the adopted Capital Works program
- 17) Implement the stock grid policy
- 18) Prepare an Asset Management Plan for Recreation and Open Spaces (inclusive of trees of significance)
- 19) Implement the Town Beautification Program throughout the Shire
- 20) 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

The following indicators outlines how we intend to measure achievement of service objectives.

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

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		417 <u>-124</u> 293

Initiatives

- 21) Improve our communication in relation to town and land use planning
- 22) Develop and implement a Domestic Wastewater Management Plan
- 23) Complete a section 12B (Planning and Environment Act) review of Towong Planning Scheme
- 24) Revise Local Planning Policies with a view to protecting strategically important land for food production
- 25) Finalise the Rural Living Zone Planning Scheme Amendment

Service Performance Outcome Indicators

The following indicator outlines how we intend to measure achievement of service objectives.

Service	Indicator	Performance Measure	Computation
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100

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.

Services

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.	
Total Environmental Sustainability		2,915 -436 2,479

Initiatives

- 26) Explore solutions for Bellbridge water and waste water expansion (in conjunction with North East Water)
- 27) 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
- 28) Continue to implement the adopted outcomes from the Waste Management Services review
- 29) Explore waste to energy options suitable for a small municipality
- 30) Consider the options available for the Bethanga Wastewater project
- 31) Provide proactive support to DEPI Wild Dog Program and lobby for increased resourcing
- 32) Continue to implement noxious weed controls along roadsides and encourage adjoining landowners (including DSE and Parks Vic) to also implement controls on their property
- 33) Continue to maintain and monitor operational and closed landfills within EPA guidelines
- 34) Support waste minimisation and management initiatives in the North East Regional Waste Implementation Plan and Regional Waste Minimisation Strategy

Service Performance Outcome Indicators

The following indicator outlines how we intend to measure achievement of service objectives.

Service	Indicator	Performance Measure	Computation
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions

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.

Services

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 includes the provision of a Visitor Information Centre in Corryong, support for visitor information services in Tallangatta and development of tourism websites to provide advice to visitors to the region.	
Total Economic and Tourism Development		1,206 <u>-448</u> 758

Initiatives

- 35) Lobby the Federal Government in order to maximise the NBN outcomes for our communities
- 36) Develop a Corryong Saleyards strategy with adopted recommendations implemented by June 2015
- 37) Continue to work towards the availability of Industrial land in Corryong and Tallangatta
- 38) Encourage (and where possible deliver) sustainable design for community buildings and residential estate development
- 39) Lobby Federal Government and private telcos for improved mobile coverage
- 40) Support the Agribusiness sector in Towong Shire to achieve profitability and sustainability
- 41) Support the Retail, Commercial and Industrial sectors in Towong Shire to achieve profitability and sustainability
- 42) Promote the Omeo Highway and the Benambra-Corryong Road as touring links to the Gippsland region

Service Performance Outcome Indicators

The following indicators outlines how we intend to measure achievement of service objectives.

Service	Indicator	Performance Measure	Computation
Economic Development	Economic activity	Change in number of businesses (Percentage change in the number of businesses with an ABN in the municipality)	[Number of businesses with an ABN in the municipality at the end of the financial year <i>less</i> the number of businesses at the start of the financial year / Number of businesses with an ABN in the municipality at the start of the financial year] x 100

2.7 Performance Statement

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 132 of the Act and included in the 2015/16 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in Section 8) and sustainable capacity, which are not included in this budget report. The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

2.8 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Organisational improvement	219	2,805	2,586
Community wellbeing	418	1,148	730
Asset management	4,044	5,528	1,484
Land-use planning	293	417	124
Environmental sustainability	2,479	2,915	436
Economic and tourism development	758	1,206	448
Total services and initiatives	8,211	14,019	5,809
Other non-attributable	0		
Deficit before funding sources	8,211		
Funding sources:			
Rates and charges	7,477		
Capital grants	1,795		
Total funding sources	9,272		
Surplus for the year	1,061		

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 Shire encompasses 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 2015/16 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:

- Freezing of the previously anticipated indexation in Federal Financial Assistance Grants (administered by the Victorian Grants Commission) recurrent funding
- Planned introduction of rate capping for the 2016/17 financial year
- Uncertainty of State funding (e.g. previous Country Roads and Bridges funding program)
- Double allocation of Federal Government funding for the Roads to Recovery for 2015/16
- Consumer Price Index forecasts.

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 2015/16 Budget. These include:

- Wage increases budgeted at 3.0% in accordance with the Enterprise Agreement 2014
- Ongoing work to reduce costs and increase efficiency.

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 2015/16 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 2014/15 to be preserved
- Operating revenues and expenses arising from completed 2014/15 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 2015/16 to 2018/19 (Section 8), Rating Information (Section 9) and Other Long Term Strategies (Section 10) including borrowings, infrastructure and service delivery.

4. Analysis of operating budget

This section analyses the operating budget including expected income and expenses of the Council for the 2015/16 year.

4.1 Budgeted income statement

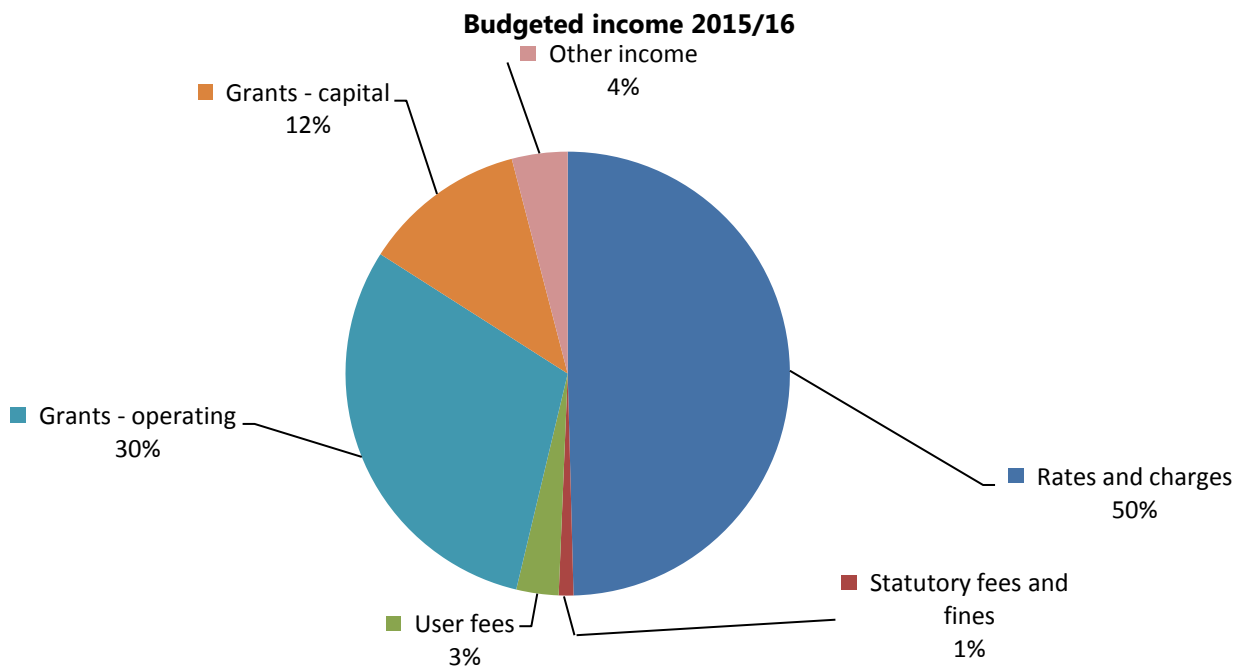
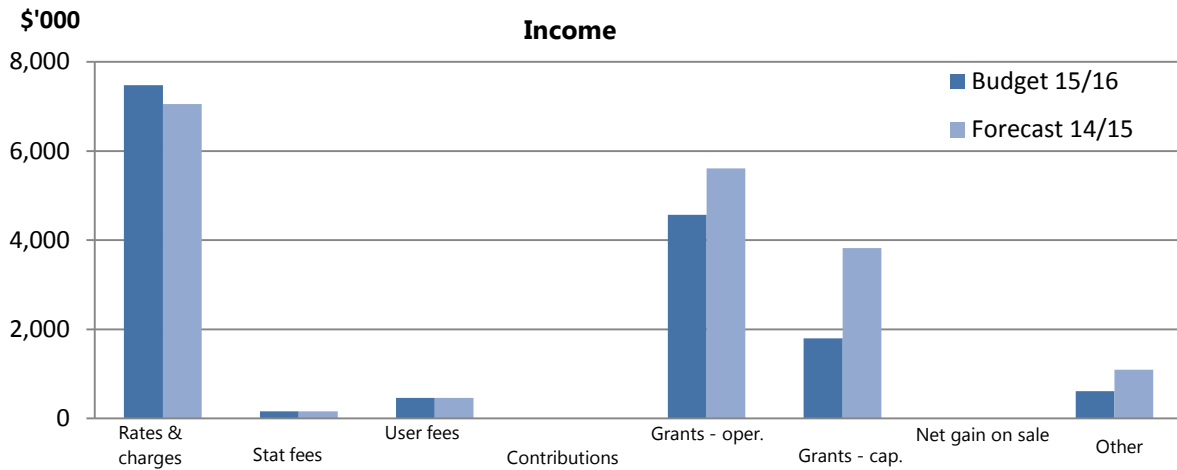
	Ref	Forecast	Budget	Variance
		Actual 2014/15 \$'000	2015/16 \$'000	\$'000
Total income	4.2	18,206	15,080	(3,126)
Total expenses	4.3	(14,051)	(14,019)	32
Surplus (deficit) for the year		4,155	1,061	(3,094)
Grants –non-recurrent capital	4.2.6	(3,824)	(1,795)	2,029
Contributions - non-monetary assets		0	0	0
Capital contributions - other sources	4.2.4	0	0	0
Adjusted underlying surplus (deficit)		331	(734)	(1,065)

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 2015/16 year is a deficit of \$0.73 million. This compares to a forecast surplus of \$0.33 million in 2014/15, an extraordinary year with additional grants received for large capital projects that will be delivered in 2015/16.

4.2 Income

Income Types	Ref	Forecast	Budget	Variance
		Actual 2014/15 \$'000	2015/16 \$'000	\$'000
Rates and charges	4.2.1	7,051	7,477	426
Statutory fees and fines	4.2.2	160	161	1
User fees	4.2.3	461	464	3
Contributions - monetary	4.2.4	0	0	0
Grants - operating	4.2.5	5,613	4,571	(1,042)
Grants - capital	4.2.6	3,824	1,795	(2,029)
Net gain on disposal of property, infrastructure, plant & equip.	4.2.7	0	0	0
Other income	4.2.8	1,097	612	(485)
Total income		18,206	15,080	(3,126)



Source: Appendix A

4.2.1 Rates and charges

It is proposed that income raised by all rates and charges be increased by \$426,000 over 2014/15 to \$7.48 million. This also includes amounts levied on certain land holders in lieu of rates. Section 9. "Rating Information" includes a more detailed analysis of the rates and charges to be levied for 2015/16. 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, *Public Health and Wellbeing Act 2008* registrations and parking fines. Increases in statutory fees are made in accordance with legislative requirements.

Income from Statutory fees are forecast to increase by \$1,000 compared to 2014/15.

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

4.2.3 User fees

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include separate rating schemes, use of swimming pools and other community facilities and the provision of community services such as kindergartens. In setting the budget, the key principle for determining the level of user charges has been to ensure that where possible increases recover the costs of providing the service.

Income from User charges are projected to increase by \$3,000 over 2014/15.

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

4.2.4 Contributions - monetary

There are no contributions budgeted for 2015/16.

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 decreased by 18.6% or \$1.04 million compared to 2014/15. 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 2014/15 \$'000	2015/16 \$'000	\$'000
<i>Recurrent - Commonwealth Government</i>			
Victorian Grants Commission	3,666	3,547	(119)
<i>Recurrent - State Government</i>			
Aged care	2	2	0
School crossing supervisors	9	9	0
Libraries	106	106	0
Family and children	420	324	(96)
Emergency management	60	60	0
Community	42	42	0
Total recurrent grants	4,305	4,090	(215)
<i>Non-recurrent - State Government</i>			
Community	168	167	(1)
Economic Development	169	286	117
Environmental	0	28	28
Recreation	935	0	(935)
Governance	36	0	(36)
Total non-recurrent grants	1,308	481	(827)
Total operating grants	5,613	4,571	(1,042)

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 53.1% or \$2.03 million compared to 2014/15 due mainly to the cessation of the Country Roads and Bridges funding and 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 2015/16 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		
	Actual	Budget	Variance
	2014/15 \$'000	2015/16 \$'000	\$'000
<i>Recurrent - Commonwealth Government</i>			
Roads to Recovery	854	1,342	488
<i>Recurrent - State Government</i>			
Country Roads and Bridges	1,000	0	-1,000
Total recurrent grants	1,854	1,342	-512
<i>Non-recurrent - State Government</i>			
Blackspot	640	0	-640
Emergency Response	261	0	-261
Infrastructure	525	0	-525
Buildings	544	453	-91
Total non-recurrent grants	1,970	453	-1,517
Total capital grants	3,824	1,795	-2,029

4.2.7 Net gain on disposal of property, infrastructure, plant and equipment

There is no net gain sale of assets budgeted for 2015/16.

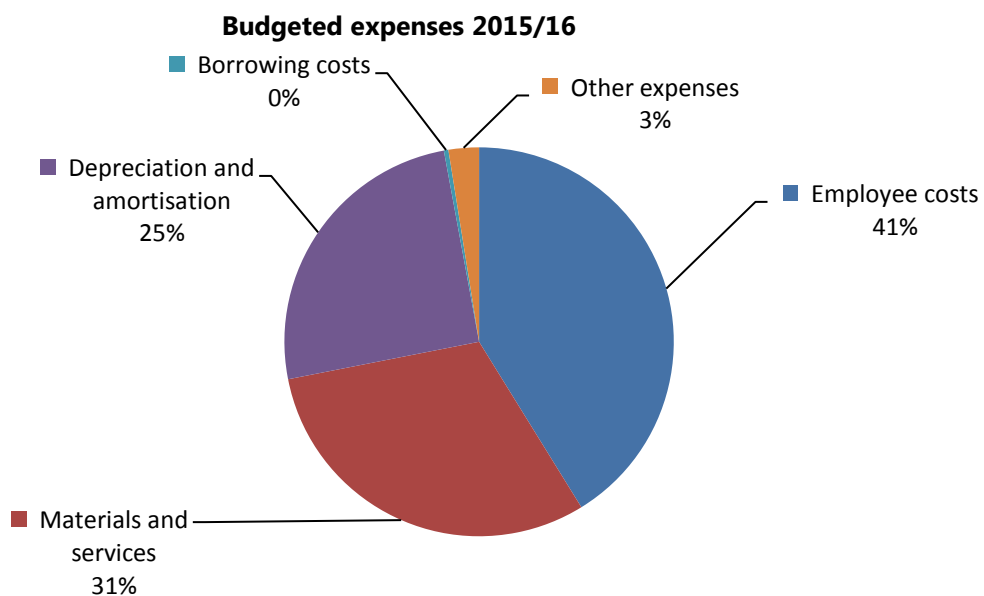
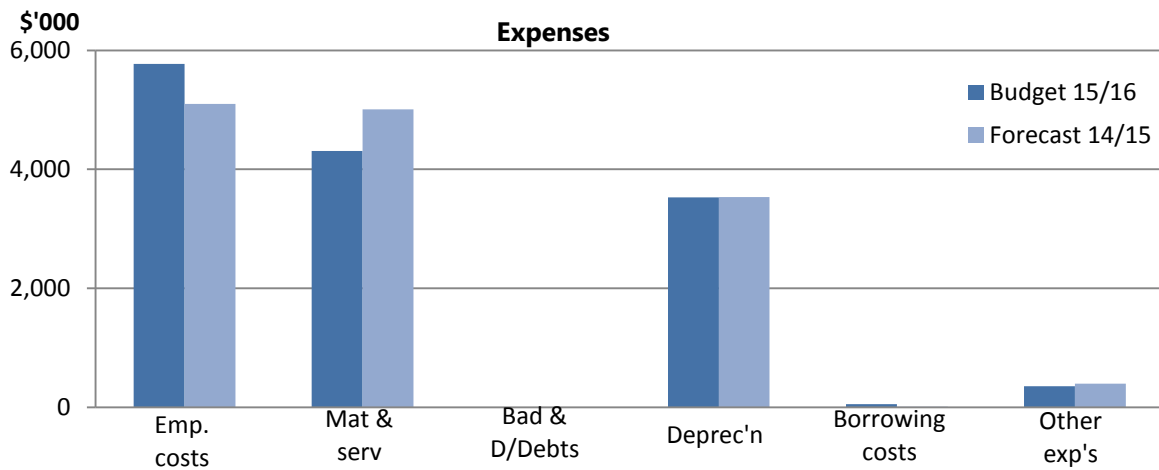
4.2.8 Other income

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 be \$612,000 in 2015/16 and includes \$205,000 in interest income and \$85,000 in community contributions to shared projects. This compares to 2014/15, with Other income forecast to be \$1.10 million, with significant community contributions to the Magorra Park Multi-Purpose Centre development and Towong Racecourse Grandstand upgrade and interest earned on grants received for future capital works.

4.3 Expenses

Expense Types	Ref	Forecast	Budget	Variance
		Actual 2014/15 \$'000	2015/16 \$'000	\$'000
Employee costs	4.3.1	5,100	5,774	674
Materials and services	4.3.2	5,008	4,308	(700)
Bad and doubtful debts	4.3.3	0	0	0
Depreciation and amortisation	4.3.4	3,534	3,530	(4)
Borrowing costs	4.3.5	13	53	40
Other expenses	4.3.6	396	354	(42)
Total expenses		14,051	14,019	(32)



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 13.2% or \$674,000 compared to 2014/15. This increase relates to two key factors:

- Council's Enterprise Bargaining Agreement (EBA) which provides for a 3% wage increase and is estimated to cost an additional \$143,000 in 2015/16
- Fully resourcing all vacant positions that were not filled during 2014/15. The resourcing levels for 2015/16 have been maintained at the same level as the previous year's budget.

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 14.0% or \$700,000 compared to 2014/15.

The main reason for this decrease is the completion of significant community projects in 2014/15 that are located on land not owned by Council. The costs associated with these projects are recognised as operating expenditure in the year the expenditure is incurred.

4.3.3 Bad and doubtful debts

There are no bad and doubtful debts budgeted for in 2015/16.

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. Refer to section 6. 'Analysis of Capital Budget' for a more detailed analysis of Council's Capital works program for the 2015/16 year.

4.3.5 Borrowing costs

Borrowing costs relate to interest charged by financial institutions on funds borrowed. The increase in borrowing costs results from the anticipated loan for the Tallangatta underground power project in the Capital works program.

4.3.6 Other expenses

Other expenses relate to a range of unclassified items including contributions to community groups, councillor allowances and auditors remuneration. Other expenses are forecast to decrease by \$42,000 compared to 2014/15.

5. Analysis of budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2015/16 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

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

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

5.1 Budgeted cash flow statement

	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Cash flows from operating activities	5.1.1			
<i>Receipts</i>				
Rates and charges		7,062	7,486	424
User fees and fines		621	625	4
Grants - operating		5,800	4,826	(974)
Grants - capital		3,824	1,795	(2,029)
Interest		281	205	(76)
Other receipts		821	412	(409)
		18,409	15,349	(3,060)
<i>Payments</i>				
Employee costs		(5,251)	(5,652)	(401)
Other payments		(5,710)	(4,753)	957
		(10,961)	(10,405)	556
Net cash provided by operating activities		7,448	4,944	(2,504)
Cash flows from investing activities	5.1.2			
Payments for property, infrastructure, plant & equip.		(6,486)	(7,730)	(1,244)
Net cash used in investing activities		(6,486)	(7,730)	(1,244)
Cash flows from financing activities	5.1.3			
Finance costs		(13)	(53)	(40)
Proceeds from borrowings		493	0	(493)
Repayment of borrowings		(290)	(12)	278
Net cash used in financing activities		190	(65)	(255)
Net decrease in cash and cash equivalents		1,152	(2,851)	(4,003)
Cash and cash equivalents at the beginning of the year		7,888	9,040	1,152
Cash and cash equivalents at end of the year	5.1.4	9,040	6,189	(2,851)

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.

5.1.1 Operating activities

	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Surplus (deficit) for the year	4,155	1,061	(3,094)
Depreciation	3,534	3,530	(4)
Loss (gain) on disposal of property, infrastructure, plant & equipment	0	0	0
Finance costs	13	53	40
Net movement in current assets and liabilities	(254)	300	554
Cash flows available from operating activities	7,448	4,944	(2,504)

5.1.2 Investing activities

The increase in payments for investing activities represents the planned increase in capital works expenditure disclosed in section 6 of this budget report.

5.1.3 Financing activities

For 2015/16 the cash flow from financing activities arises from Council paying the costs of accessing the loan for the Tallangatta underground power project.

5.1.4 Cash and cash equivalents at end of the year

Overall, total cash and investments is forecast to decrease by \$2.85 million to \$6.19 million as at 30 June 2016.

5.2 Restricted and unrestricted cash and investments

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted cash flow statement above indicates that Council is estimating at 30 June 2015 it will have cash and investments of \$6.19 million, which has been restricted as shown in the following table.

	Ref	Forecast Actual 2015 \$'000	Budget 2016 \$'000	Variance \$'000
Total cash and investments		9,040	6,189	(2,851)
Restricted cash and investments				
- Statutory reserves	5.2.1	0	0	0
- Cash held to carry forward capital works	5.2.2	(4,001)	0	4,001
- Trust funds and deposits		(134)	(139)	(5)
Unrestricted cash and investments	5.2.3	4,905	6,050	1,145
- Discretionary reserves	5.2.4	0	0	0
Unrestricted cash adjusted for discretionary reserves	5.2.5	4,905	6,050	1,145

5.2.1 Statutory reserves

These funds must be applied for specified statutory purposes in accordance with various legislative requirements. Council has not budgeted to be holding any statutory reserves in 2015/16.

5.2.2 Cash held to fund carry forward capital works

There is no amount shown as cash held to fund carry forward works at 30 June 2016, as it is expected that the capital works budget in the 2015/16 financial year will be fully completed. An amount of \$4.00 million is forecast to be held at 30 June 2015 to fund capital works budgeted but not completed in the 2014/15 financial year. Section 6.2 contains further details on capital works funding.

5.2.3 Unrestricted cash and investments

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

5.2.4 Discretionary reserves

Council has not budgeted to be holding any discretionary reserves in 2015/16.

5.2.5 Unrestricted cash adjusted for discretionary reserves

These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, unexpected short term needs and any budget commitments which will be expended in the following year such as grants and contributions. Council regards these funds as the minimum necessary to ensure that it can meet its commitments as and when they fall due without borrowing further funds.

6. Analysis of capital budget

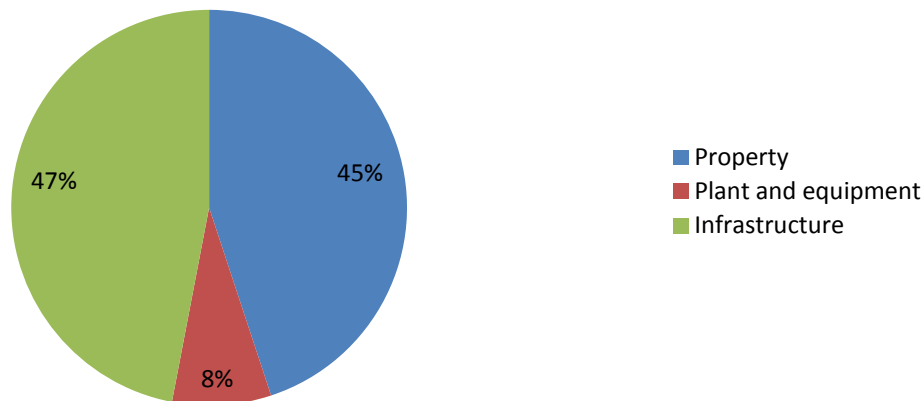
This section analyses the planned capital expenditure budget for the 2015/16 year and the sources of funding for the capital budget. Further detail on the capital works program can be found in Appendix C.

6.1 Capital works

Capital Works Areas	Ref	Forecast		Variance
		Actual 2014/15 \$'000	Budget 2015/16 \$'000	
Works carried forward	6.1.1			
Property				
Buildings		0	2,606	2,606
Total buildings		0	2,606	2,606
Total property		0	2,606	2,606
Plant and equipment				
Plant, machinery and equipment		0	500	500
Fixtures, fittings and furniture		0	0	0
Computers and telecommunications		0	0	0
Total plant and equipment		0	500	500
Infrastructure				
Roads		0	54	54
Bridges		0	0	0
Footpaths and cycleways		0	225	225
Drainage		0	0	0
Recreational, leisure and community		0	125	125
Parks, open space and streetscapes		0	0	0
Aerodromes		0	0	0
Other infrastructure		0	493	493
Total infrastructure		0	896	896
Total works carried forward		0	4,002	4,002
New works				
Property	6.1.2			
Buildings		740	867	127
Total buildings		740	867	127
Total property		740	867	127
Plant and equipment	6.1.3			
Plant, machinery and equipment		534	59	(475)
Fixtures, fittings and furniture		13	0	(13)
Computers and telecommunications		0	66	66
Total plant and equipment		547	125	(422)
Infrastructure	6.1.4			
Roads		2,674	2,443	(231)
Bridges		1,055	20	(1,035)
Footpaths and cycleways		30	120	90

Capital Works Areas (Cont'd)	Ref	Forecast		Variance
		Actual	Budget	
		2014/15 \$'000	2015/16 \$'000	
Drainage		30	30	0
Recreational, leisure and community		0	3	3
Parks, open space and streetscapes		1,310	80	(1,230)
Aerodromes		0	40	40
Other infrastructure		100	0	(100)
Total infrastructure		5,199	2,736	(2,463)
Total new works		6,486	3,728	(2,758)
Total capital works expenditure		6,486	7,730	1,244
Represented by:				
New asset expenditure	6.1.5	3,245	3,167	(78)
Asset renewal expenditure	6.1.5	3,241	3,173	(68)
Asset upgrade expenditure	6.1.5	0	1,390	1,390
Asset expansion expenditure	6.1.5	0	0	0
Total capital works expenditure		6,486	7,730	1,244

Budgeted capital works 2015/16



Source: Appendix A.

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

6.1.1 Carried forward works

At the end of each financial year there are projects which are either incomplete or not commenced due to factors including planning issues, weather delays and extended consultation. For the 2014/15 year it is forecast that \$4.00 million of capital works will be incomplete and be carried forward into the 2015/16 year. The more significant projects include the Tallangatta Integrated Community Centre, Tallangatta underground power project and Finance System upgrade.

6.1.2 Property

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

For the 2015/16 year \$867,000 will be expended on building projects. The most significant projects are the construction of the Tallangatta Integrated Community Centre and the upgrade to the Corryong Swimming Pool.

6.1.3 Plant and equipment

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

For the 2015/16 year \$125,000 will be expended on plant, equipment and other projects. This is made up of various computer and telecommunication equipment, library books as well as two fleet vehicle purchases.

6.1.4 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 2015/16 year \$2.44 million will be expended on road projects. The more significant projects include road reseal program \$0.84 million, major patching program \$0.60 million and Georges Creek (Stage 3).

Other infrastructure expenditure includes \$0.12 million on footpaths and cycleways.

6.1.5 Asset renewal, new assets, upgrade and 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 projects included in the above categories, which constitutes expenditure on new assets, is the Tallangatta Integrated Community Centre and the 'strategic path links' project. The remaining capital expenditure represents renewals and expansion/upgrades of existing assets.

6.2 Funding sources

Sources of funding	Ref	Forecast		Variance
		Actual 2014/15 \$'000	Budget 2015/16 \$'000	
Works carried forward				
Current year funding				
Grants		0	0	0
Contributions		0	0	0
Borrowings		0	493	493
Council cash				
- operations		0	3,509	3,509
- proceeds on sale of assets		0	0	0
- reserve cash and investments		0	0	0
- unrestricted cash and investments		0	0	0
Total works carried forward	6.2.1	0	4,002	4,002
New works				
Current year funding				
Grants	6.2.2	0	1,696	1,696
Contributions		0	25	25
Borrowings		0	0	0
Council cash				
- operations	6.2.3	6,486	2,007	(4,479)
- proceeds on sale of assets	6.2.4	0	0	0
- reserve cash and investments	6.2.5	0	0	0
- unrestricted cash and investments	6.2.6	0	0	0
Total new works		6,486	3,728	(2,758)
Total funding sources		6,486	7,730	1,244

7. Analysis of budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2014/15 and 2015/16. It also considers a number of key financial performance indicators.

7.1 Budgeted balance sheet

		Forecast		
	Ref	Actual	Budget	Variance
		2015	2016	
		\$'000	\$'000	\$'000
Current assets	7.1.1			
Cash and cash equivalents		9,040	6,189	(2,851)
Trade and other receivables		1,130	866	(264)
Financial assets		0	0	0
Other assets		310	310	0
Total current assets		10,480	7,365	(3,115)
Non-current assets	7.1.1			
Trade and other receivables		0	0	0
Property, infrastructure, plant and equipment		178,723	182,923	4,200
Total non-current assets		178,723	182,923	4,200
Total assets		189,203	190,288	1,085
Current liabilities	7.1.2			
Trade and other payables		666	575	91
Trust funds and deposits		134	139	(5)
Provisions		944	1,039	(95)
Interest-bearing loans and borrowings		12	12	0
Total current liabilities		1,756	1,765	(9)
Non-current liabilities	7.1.2			
Provisions		204	231	(27)
Interest-bearing loans and borrowings		531	519	12
Total non-current liabilities		735	750	(15)
Total liabilities		2,491	2,515	(24)
Net assets		186,712	187,773	1,061
Equity	7.1.4			
Accumulated surplus		76,299	77,360	1,061
Reserves		110,413	110,413	0
Total equity		186,712	187,773	1,061

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 three months or less. These balances are projected to decrease by \$2.85 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.

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

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

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 consistent with 2014/15 levels.

Provisions include accrued long service leave, annual leave and rostered days off owing to employees and landfill rehabilitation.

Interest-bearing loans and borrowings are borrowings of Council. The Council is budgeting to take out a loan for the underground power project in the Capital Works Program.

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
	2015	2016	
	\$'000	\$'000	\$'000
Current assets	10,480	7,365	(3,115)
Current liabilities	1,756	1,765	(9)
Working capital	8,724	5,600	(3,124)
Restricted cash and investment current assets			
- Statutory reserves	0	0	0
- Cash used to fund carry forward capital works	(4,023)	0	4,023
- Trust funds and deposits	(134)	(139)	(5)
Unrestricted working capital	4,567	5,461	894

7.1.4 Equity

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

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed
- Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. The increase in accumulated surplus of \$1.06 million results directly from the operating surplus for the year.

7.2 Key assumptions

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

- A total of 94.0% of total rates and charges raised will be collected in the 2015/16 year:
- Trade creditors to be based on total capital and operating expenditure less, depreciation and employee costs. Payment cycle is 45 days
- Employee entitlements to be increased by 3% consistent with the 2014 Enterprise Agreement
- Total capital expenditure to be \$7.73 million

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

This section considers the long term financial projections of 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. In preparing the SRP, Council must take into account all other plans and strategies in regard to services and initiatives which commit financial and non-financial resources for the period of the SRP.

Council has prepared an SRP for the four years 2015/16 to 2018/19 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 Strategic Resource Plan is published within this budget report.

8.2 Financial resources

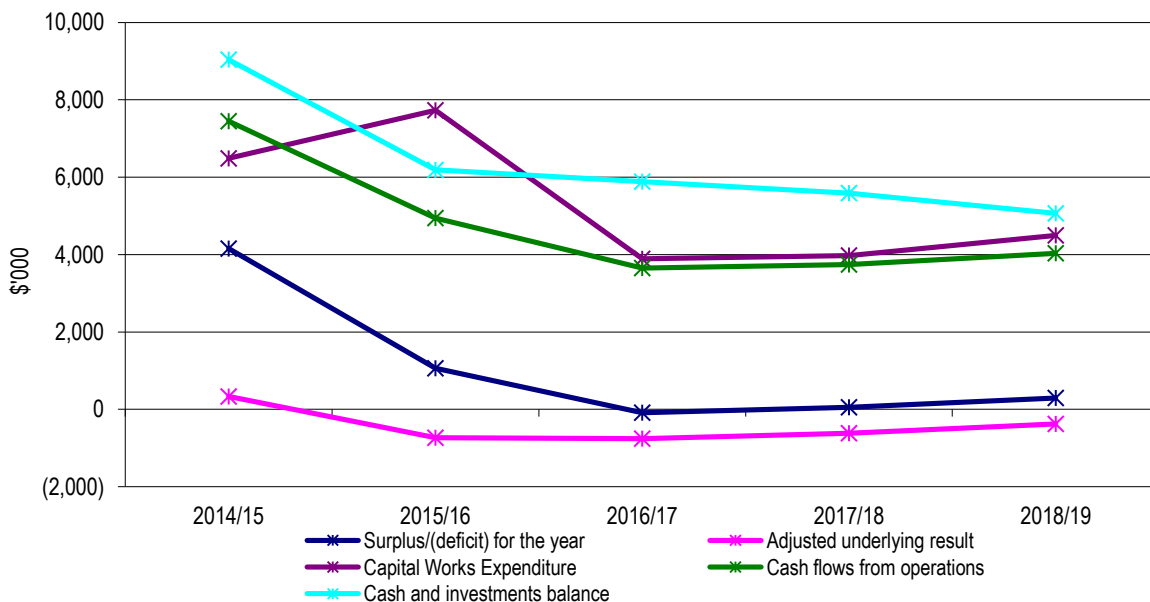
The following table summarises the key financial results for the next four years as set out in the SRP for years 2015/16 to 2018/19. Appendix A includes a more detailed analysis of the financial resources to be used over the four year period.

Indicator	Forecast	Budget	Strategic Resource Plan			Trend
	Actual		Projections			
	2014/15	2015/16	2016/17	2017/18	2018/19	+ / o / -
	\$'000	\$'000	\$'000	\$'000	\$'000	
Surplus/(deficit) for the year	4,155	1,061	(86)	53	294	-
Adjusted underlying result	331	(734)	(757)	(618)	(377)	+
Cash and investments balance	9,040	6,189	5,886	5,590	5,067	-
Cash flows from operations	7,448	4,944	3,652	3,743	4,034	0
Capital works expenditure	6,486	7,730	3,891	3,977	4,497	0

Key to Forecast Trend:

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

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



8.3 Financial performance indicators

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

Indicator	Measure	Forecast		Strategic Resource Plan			Trend + / o / -
		Actual 2014/15	Budget 2015/16	Projections 2016/17	2017/18	2018/19	
Operating position							
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	2.3%	-5.5%	-5.7%	-4.5%	-2.6%	+
Liquidity							
Working Capital	Current assets / current liabilities	596.8%	417.3%	397.7%	379.4%	348.1%	o
Obligations							
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	7.7%	7.1%	6.6%	6.0%	5.6%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	4.3%	0.9%	0.8%	0.7%	0.7%	+
Indebtedness	Non-current liabilities / own source revenue	8.4%	8.6%	8.2%	7.8%	7.3%	+
Asset renewal	Asset renewal expenditure / depreciation	91.7%	92.3%	95.8%	101.9%	107.1%	-
Stability							
Rates concentration	Rate revenue / adjusted underlying revenue	35.1%	40.3%	42.6%	43.8%	44.4%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.4%	0.4%	0.4%	0.5%	0.5%	o
Efficiency							
Expenditure level	Total expenditure / no. of property assessments	\$3,181	\$3,188	\$3,198	\$3,265	\$3,349	+

Indicator	Measure	Forecast		Strategic Resource Plan			Trend + / o / -
		Actual	Budget	Projections			
		2014/15	2015/16	2016/17	2017/18	2018/19	
Revenue level	Residential rate revenue / No. of residential property assessments	\$1,144	\$1,217	\$1,290	\$1,367	\$1,449	+

Key to Forecast Trend:

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

8.4 Non-financial resources

In addition to the financial resources to be consumed over the planning period, Council will also consume non-financial resources, in particular human resources. A summary of Council's anticipated human resources requirements for the 2015/16 year is shown below and further detail is included in section 4.3.1 of this budget. A statement of Human Resources is included in Appendix A.

Indicator	Forecast		Strategic Resource Plan		
	Actual	Budget	Projections		
	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000
Employee costs (\$'000)					
- Operating	5,100	5,774	6,253	6,404	6,587
- Capital	0	0	0	0	0
Total	5,100	5,774	6,253	6,404	6,587
Employee numbers (EFT)	65	68.3	68.3	68.3	68.3

8.5 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 revenue increases of 6.0% in future financial years
- Wage rises based on the Enterprise Bargaining Agreement
- Wages rises are inclusive of the increases in the compulsory Superannuation Guarantee Charge
- Superannuation Defined Benefits Calls will happen 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%
- 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 between 50% and 60% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process.

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

Year	Rate Revenue Increase
2010/11	5.50%
2011/12	5.75%
2012/13	5.95%
2013/14	4.95%
2014/15	5.80%
Average increase	5.59%

Source: Council's strategic resource plan 2015/16 to 2018/19

9.2 Current year rate increase

It is predicted that the 2015/16 operating position will be significantly impacted 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 Strategic Resource Plan.

In order to achieve these objectives while maintaining service levels and a strong capital expenditure program, the general rate will increase by 5.7%, the municipal charge by 5.7%, the kerbside collection charge by 6.0% and the waste management charge by 6.0%. This will raise the total income derived from rates and charges for 2015/16 to \$7.48 million.

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

Year	General Rate Increase %	Total Rates Raised \$'000
2014/15	5.80	7,051
2015/16	5.70	7,477
2016/17	6.00	7,919
2017/18	6.00	8,393
2018/19	6.00	8,898

9.3 Rating structure

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

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

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

Council makes a further distinction within the property value component of rates based on the purpose for which the property is used, that is, whether the property is used for 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 commercial properties 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 at 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 kerbside collection charge and a waste management 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	2014/15	2015/16	Change
Residential	Cents/\$ CIV	0.3971	0.4197	5.7%
Rural Residential	Cents/\$ CIV	0.3971	0.4197	5.7%
Rural	Cents/\$ CIV	0.3574	0.3777	5.7%
Business	Cents/\$ CIV	0.3772	0.3987	5.7%
Undeveloped residential	Cents/\$ CIV	1.4296	1.5109	5.7%
Municipal charge	\$/ property	\$244	\$258	5.7%
Kerbside waste collection charge (standard service)	\$/ property	\$250	\$265	6.0%
Waste management charge	\$/ property	\$95	\$101	6.3%

10. Summary of other strategies

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

10.1 Borrowings

For the 2015/16 year, Council has budgeted to take out new borrowings to fund the Tallangatta underground power project in the capital works program. The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2015.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2014/15	493	290	13	543
2015/16	0	12	53	531
2016/17	0	12	52	519
2017/18	0	12	50	507
2018/19	0	12	49	495

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

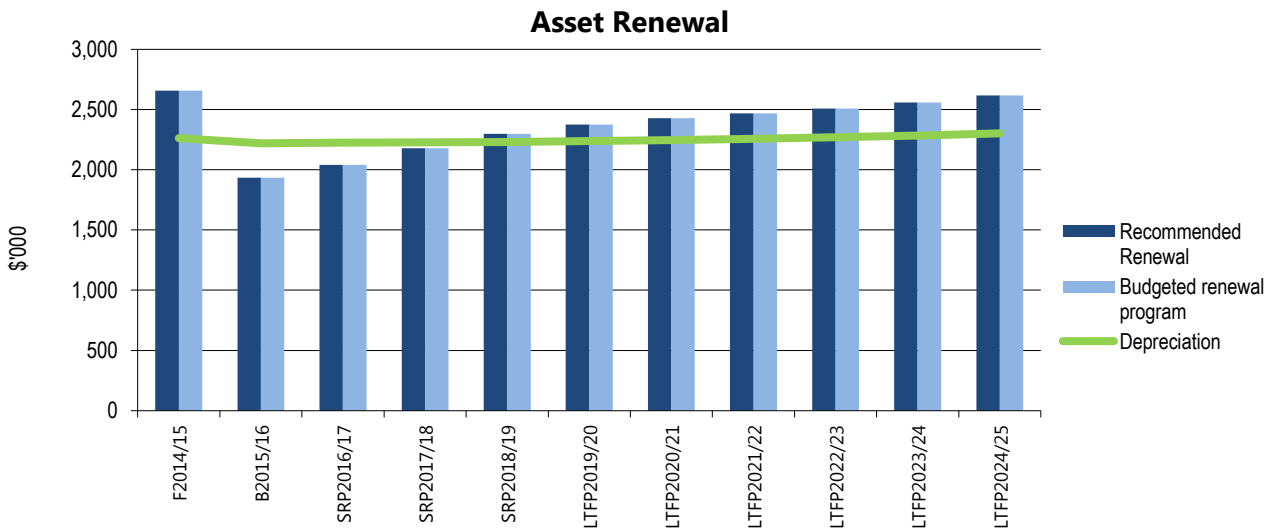
	2014/15 \$	2015/16 \$
Total amount borrowed as at 30 June of the prior year	340,000	543,000
Total amount proposed to be borrowed	493,000	0
Total amount projected to be redeemed	(290,000)	(12,000)
Total amount of borrowings as at 30 June	543,000	531,000

10.2 Infrastructure

Council has developed an Asset Renewal policy based on the knowledge provided by various Asset Management Plans and models, which sets out the capital expenditure requirements of Council for the next 20 years by class of asset, and is a key input to the SRP and the LTFP. It predicts infrastructure consumption, renewal needs and considers infrastructure needs to meet future community service expectations. The policy has been developed through a rigorous process of consultation and evaluation. The key aspects of the process are as follows:

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

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



Council uses the Moloney Asset Model to help manage Council's assets and determine its level of expenditure on asset renewal. The model has been developed by an independent specialist in the field of asset management and is widely used by Councils throughout Victoria.

In updating the policy for the 2015/16 year, the following influences have had a significant impact:

- Reduction in the availability of significant Federal funding for upgrade of roads
- Expiration of the State Government's Country Roads and Bridges funding program (\$1.0 million per annum)

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

Year	Summary of funding sources				
	Total Capital Program	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000
2015/16	7,730	1,696	25	5,516	493
2016/17	3,891	671	0	3,220	0
2017/18	3,977	671	0	3,306	0
2018/19	4,497	671	0	3,826	0

Appendices

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

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

The contents of the appendices are summarised below:

Appendix	Nature of information	Page
A	Financial statements	51
B	Rates and charges	58
C	Capital works program	64
D	Fees and charges schedule	71

Appendix A

Financial Statements

This appendix presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the years 2015/16 to 2018/19 forms the Strategic Resource Plan. The budget information for the years 2015/16 to 2024/25 forms the Long Term Financial Plan.

The appendix includes the following budgeted information:

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

Comprehensive Income Statement

For the ten years ending 30 June 2025

	Forecast Actual	Budget	Strategic Resource Plan Projections			Long Term Financial Plan Projections					
	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Income											
Rates and charges	7,051	7,477	7,919	8,393	8,898	9,432	9,997	10,600	11,242	11,915	12,634
Statutory fees and fines	160	161	162	167	168	174	175	180	186	192	198
User fees	461	464	544	484	565	506	587	529	612	555	638
Grants - Operating	5,613	4,571	4,103	4,121	4,141	4,159	4,179	4,200	4,221	4,242	4,264
Grants - Capital	3,824	1,795	671	671	671	0	0	0	0	0	0
Contributions - monetary	0	0	0	0	0	0	0	0	0	0	0
Contributions - non-monetary	0	0	0	0	0	0	0	0	0	0	0
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	0	0	0	0	0	0	0	0	0	0	0
Fair value adjustments for investment property	0	0	0	0	0	0	0	0	0	0	0
Share of net profits/(losses) of associates and joint ventures	0	0	0	0	0	0	0	0	0	0	0
Other income	1,097	612	576	574	575	567	546	528	501	489	480
Total income	18,206	15,080	13,975	14,410	15,018	14,838	15,484	16,037	16,762	17,393	18,214
Expenses											
Employee costs	5,100	5,774	6,253	6,404	6,587	6,776	6,970	7,170	7,376	7,555	7,739
Materials and services	5,008	4,308	3,579	3,674	3,789	3,896	4,022	4,140	4,279	4,410	4,564
Bad and doubtful debts	0	0	0	0	0	0	0	0	0	0	0
Depreciation and amortisation	3,534	3,530	3,612	3,647	3,700	3,746	3,721	3,802	3,865	3,848	3,865
Borrowing costs	13	53	52	50	49	48	47	46	45	44	43
Other expenses	396	354	565	582	599	617	635	653	673	693	714
Total expenses	14,051	14,019	14,061	14,357	14,724	15,083	15,395	15,811	16,238	16,550	16,925
Surplus/(deficit) for the year	4,155	1,061	(86)	53	294	(245)	89	226	524	843	1,289
Other comprehensive income											
Items that will not be reclassified to surplus or deficit in future periods:											
Net asset revaluation increment /(decrement)	0	0	0	0	0	0	0	0	0	0	0
Share of other comprehensive income of associates and joint ventures	0	0	0	0	0	0	0	0	0	0	0
Items that may be reclassified to surplus or deficit in future periods (detail as appropriate)	0	0	0	0	0	0	0	0	0	0	0
Total comprehensive result	4,155	1,061	(86)	53	294	(245)	89	226	524	843	1,289

Balance Sheet

For the ten years ending 30 June 2025

	Forecast Actual	Budget	Strategic Resource Plan			Long Term Financial Plan					
	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Assets											
Current assets											
Cash and cash equivalents	9,040	6,189	5,886	5,590	5,067	4,139	3,278	2,165	1,491	897	521
Trade and other receivables	1,130	866	807	834	869	862	901	934	977	1,015	1,064
Other financial assets	0	0	0	0	0	0	0	0	0	0	0
Inventories	300	300	300	300	300	300	300	300	300	300	300
Non-current assets classified as held for sale	0	0	0	0	0	0	0	0	0	0	0
Other assets	10	10	10	10	10	10	10	10	10	10	10
Total current assets	10,480	7,365	7,003	6,734	6,246	5,311	4,489	3,409	2,778	2,222	1,895
Non-current assets											
Trade and other receivables	0	0	0	0	0	0	0	0	0	0	0
Investments in associates and joint ventures	0	0	0	0	0	0	0	0	0	0	0
Property, infrastructure, plant & equipment	178,723	182,923	183,202	183,532	184,328	185,031	185,957	187,277	188,447	189,852	191,478
Investment property	0	0	0	0	0	0	0	0	0	0	0
Intangible assets	0	0	0	0	0	0	0	0	0	0	0
Total non-current assets	178,723	182,923	183,202	183,532	184,328	185,031	185,957	187,277	188,447	189,852	191,478
Total assets	189,203	190,288	190,205	190,266	190,574	190,342	190,446	190,686	191,225	192,074	193,373
Liabilities											
Current liabilities											
Trade and other payables	666	575	511	525	541	556	574	591	611	629	651
Trust funds and deposits	134	139	144	149	154	159	164	169	174	179	184
Provisions	944	1,039	1,094	1,089	1,087	1,084	1,080	1,076	1,070	1,058	1,045
Interest-bearing loans and borrowings	12	12	12	12	12	12	12	12	12	12	12
Total current liabilities	1,756	1,765	1,761	1,775	1,794	1,811	1,830	1,848	1,867	1,878	1,892
Non-current liabilities											
Provisions	204	231	250	256	263	271	279	287	295	302	310
Interest-bearing loans and borrowings	531	519	507	495	483	471	459	447	435	423	411
Total non-current liabilities	735	750	757	751	746	742	738	734	730	725	721
Total liabilities	2,491	2,515	2,518	2,526	2,540	2,553	2,568	2,582	2,597	2,603	2,613
Net assets	186,712	187,773	187,687	187,740	188,034	187,789	187,878	188,104	188,628	189,471	190,760
Equity											
Accumulated surplus	76,299	77,360	77,274	77,327	77,621	77,376	77,465	77,691	78,215	79,058	80,347
Reserves	110,413	110,413	110,413	110,413	110,413	110,413	110,413	110,413	110,413	110,413	110,413
Total equity	186,712	187,773	187,687	187,740	188,034	187,789	187,878	188,104	188,628	189,471	190,760

Statement of Changes in Equity

For the four years ending 30 June

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2016				
Balance at beginning of the financial year	186,712	76,299	110,413	-
Surplus/(deficit) for the year	1,061	1,061	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	187,773	77,360	110,413	0
2017				
Balance at beginning of the financial year	187,773	77,360	110,413	-
Surplus/(deficit) for the year	(86)	(86)	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	187,687	77,274	110,413	0
2018				
Balance at beginning of the financial year	187,687	77,274	110,413	-
Surplus/(deficit) for the year	53	53	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	187,740	77,327	110,413	0
2019				
Balance at beginning of the financial year	187,740	77,327	110,413	-
Surplus/(deficit) for the year	294	294	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	188,034	77,621	110,413	0

Statement of Cash Flows

For the ten years ending 30 June 2025

	Forecast	Strategic Resource Plan			Long Term Financial Plan						
	Actual	Budget	Projections			Projections					
	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities											
Rates and charges	7,062	7,486	7,893	8,364	8,868	9,400	9,963	10,564	11,203	11,875	12,591
Statutory fees and fines	160	161	162	167	168	174	175	180	186	192	198
User fees	461	464	544	484	565	506	587	529	612	555	638
Grants - operating	5,800	4,826	4,188	4,123	4,136	4,198	4,174	4,203	4,217	4,244	4,258
Grants - capital	3,824	1,795	671	671	671	0	0	0	0	0	0
Interest received	281	205	245	234	224	205	173	143	104	80	59
Trust funds and deposits taken	5	5	5	5	5	5	5	5	5	5	5
Other receipts	816	407	331	340	351	362	373	385	397	409	421
Employee costs	(5,251)	(5,652)	(6,179)	(6,403)	(6,582)	(6,771)	(6,966)	(7,166)	(7,374)	(7,560)	(7,744)
Materials and services	(5,710)	(4,753)	(4,208)	(4,242)	(4,372)	(4,498)	(4,639)	(4,776)	(4,932)	(5,085)	(5,256)
Trust funds and deposits repaid	0	0	0	0	0	0	0	0	0	0	0
Other payments	0	0	0	0	0	0	0	0	0	0	0
Net cash provided by/(used in) operating activities	7,448	4,944	3,652	3,743	4,034	3,581	3,845	4,067	4,418	4,715	5,170
Cash flows from investing activities											
Payments for property, infrastructure, plant and equipment	(6,486)	(7,730)	(3,891)	(3,977)	(4,497)	(4,449)	(4,647)	(5,122)	(5,035)	(5,253)	(5,491)
Net cash provided by/ (used in) investing activities	(6,486)	(7,730)	(3,891)	(3,977)	(4,497)	(4,449)	(4,647)	(5,122)	(5,035)	(5,253)	(5,491)
Cash flows from financing activities											
Finance costs	(13)	(53)	(52)	(50)	(49)	(48)	(47)	(46)	(45)	(44)	(43)
Proceeds from borrowings	493	0	0	0	0	0	0	0	0	0	0
Repayment of borrowings	(290)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)
Net cash provided by/(used in) financing activities	190	(65)	(64)	(62)	(61)	(60)	(59)	(58)	(57)	(56)	(55)
Net increase/(decrease) in cash & cash equivalents	1,152	(2,851)	(303)	(296)	(524)	(928)	(861)	(1,113)	(674)	(594)	(376)
Cash and cash equivalents at the beginning of the financial year	7,888	9,040	6,189	5,886	5,590	5,067	4,139	3,278	2,165	1,491	897
Cash and cash equivalents at the end of the financial year	9,040	6,189	5,886	5,590	5,067	4,139	3,278	2,165	1,491	897	521

Statement of Capital Works

For the ten years ending 30 June 2025

	Forecast	Budget	Strategic Resource Plan			Long Term Financial Plan					
	Actual		Projections			Projections					
	2014/15		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property											
Buildings	740	3,518	849	874	900	927	955	984	1,013	1,044	1,075
Total buildings	740	3,518	849	874	900	927	955	984	1,013	1,044	1,075
Total property	740	3,518	849	874	900	927	955	984	1,013	1,044	1,075
Plant and equipment											
Plant, machinery and equipment	534	625	702	723	745	767	790	814	839	864	890
Fixtures, fittings and furniture	13	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	0	0	0	0	0	0	0	0	0	0	0
Total plant and equipment	547	625	702	723	745	767	790	814	839	864	890
Infrastructure											
Roads	2,674	2,342	1,838	2,020	2,190	2,322	2,433	2,535	2,645	2,771	2,920
Bridges	1055	20	281	317	351	383	415	444	471	499	525
Footpaths and cycleways	30	345	25	26	27	29	32	34	37	39	42
Drainage	30	30	0	0	1	2	2	4	5	8	9
Recreational, leisure and community facilities	0	0	0	0	0	0	0	0	0	0	0
Waste management	100	0	175	0	265	0	0	285	0	0	0
Parks, open space and streetscapes	1,310	163	0	0	0	0	0	0	0	0	0
Aerodromes	0	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	687	21	17	17	17	20	22	25	27	30
Total infrastructure	5,199	3,587	2,340	2,380	2,851	2,754	2,901	3,324	3,183	3,345	3,527
Total capital works expenditure	6,486	7,730	3,891	3,977	4,497	4,449	4,647	5,122	5,035	5,253	5,491
Represented by:											
New asset expenditure	3,245	3,137	430	262	270	278	287	295	304	313	323
Asset renewal expenditure	3,241	3,258	3,461	3,715	3,962	4,171	4,360	4,541	4,731	4,940	5,169
Asset expansion expenditure	0	0	0	0	0	0	0	0	0	0	0
Asset upgrade expenditure	0	1,335	0	0	265	0	0	285	0	0	0
Total capital works expenditure	6,486	7,730	3,891	3,977	4,497	4,449	4,647	5,122	5,035	5,253	5,491

Statement of Human Resources

For the ten years ending 30 June 2025

	Forecast Actual	Budget	Strategic Resource Plan Projections			Long Term Financial Plan Projections					
	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Staff expenditure											
Employee costs - operating	5,100	5,774	6,253	6,404	6,587	6,776	6,970	7,170	7,376	7,555	7,739
Employee costs - capital	0	0	0	0	0	0	0	0	0	0	0
Total staff expenditure	5,100	5,774	6,253	6,404	6,587	6,776	6,970	7,170	7,376	7,555	7,739
	EFT	EFT	EFT	EFT	EFT	EFT	EFT	EFT	EFT	EFT	EFT
Staff numbers											
Employees	65.0	68.3	68.3	68.3	68.3	68.3	68.3	68.3	68.3	68.3	68.3
Total staff numbers	65.0	68.3	68.3	68.3	68.3	68.3	68.3	68.3	68.3	68.3	68.3

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	2014/15 cents/\$CIV	2015/16 cents/\$CIV	Change
General rate for rateable residential properties (100%)	0.3971	0.4197	5.7%
General rate for rateable rural residential properties (100%)	0.3971	0.4197	5.7%
General rate for rateable rural properties (90%)	0.3574	0.3777	5.7%
General rate for rateable business properties (95%)	0.3772	0.3987	5.7%
General rate for rateable undeveloped residential properties	1.4296	1.5109	5.7%

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

Type or class of land	2014/15 \$	2015/16 \$	Change
Residential	1,095,000	1,158,000	5.8%
Rural Residential	805,000	851,000	5.7%
Rural	2,902,000	3,067,000	5.7%
Business	131,000	139,000	6.1%
Undeveloped residential	88,000	93,000	5.7%
Total amount to be raised by general rates	5,021,000	5,308,000	5.7%

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

Type or class of land	2014/15	2015/16	Change
Residential	1,659	1,659	0.0%
Rural Residential	840	840	0.0%
Rural	1,555	1,544	-0.7%
Business	250	246	-1.6%
Undeveloped residential	113	108	-4.4%
Non-rateable	455	455	0.0%
Total number of assessments	4,872	4,852	-0.4%

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	2014/15 \$	2015/16 \$	Change
Residential	275,851,000	275,851,000	0.0%
Rural Residential	202,757,000	202,757,000	0.0%
Rural	811,939,000	811,939,000	0.0%
Business	34,781,000	34,781,000	0.0%
Undeveloped residential	6,123,000	6,123,000	0.0%
Total value of land	1,331,451,000	1,331,451,000	0.0%

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

Type of Charge	Per Rateable Property 2014/15 \$	Per Rateable Property 2015/16 \$	Change
Municipal	244	258	5.7%

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

Type of Charge	2014/15 \$	2015/16 \$	Change
Municipal	929,000	987,000	6.2%

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

Type of Charge	Per Rateable Property 2014/15 \$	Per Rateable Property 2015/16 \$	Change
Kerbside waste collection:			
Garbage and Recycling - 140/240 Litre Bins (Standard Service)	250	265	6.0%
Garbage and Recycling - 240/240 Litre Bins	273	289	5.9%
Garbage and Recycling - 80/240 Litre Bins	218	231	6.0%
Additional Garbage - 140 Litre Bin (Standard Size)	174	184	5.7%
Additional Garbage - 240 Litre Bin	266	282	6.0%
Additional Garbage - 80 Litre Bin	174	184	5.7%
Additional Recycling - 240 Litre	20	21	5.0%
Waste management	95	101	6.3%

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	2014/15 \$	2015/16 \$	Change
Kerbside waste collection	707,000	752,000	6.4%
Waste management	362,000	387,000	6.9%
Total	1,069,000	1,139,000	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	2014/15 \$	2015/16 \$	Change
Rates and charges	7,051,000	7,477,000	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; and
- Changes of use of land such that residential land becomes business 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 0.4209% (0.4209 cents in the dollar of CIV) for all rateable residential properties
- A general rate of 0.4209% (0.4209 cents in the dollar of CIV) for all rateable rural residential properties
- A general rate of 0.3788% (0.3788 cents in the dollar of CIV) for all rateable rural properties
- A general rate of 1.5152% (1.5152 cents in the dollar of CIV) for all rateable undeveloped residential
- A general rate of 0.3999% (0.3999 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:

- Between 0.4 ha 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
- Unoccupied but zoned commercial or industrial under the Towong Planning Scheme.

2.6 Undeveloped residential land

Undeveloped residential land is any land, which is:

- Within a residential, low density residential, mixed use or township zone, and
- Within a sewerred area, and
- 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 2015/16 year.

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

- New works for 2015/16
- Works carried forward from the 2014/15 year.

Capital works program

For the year ending 30 June 2016

1. New works

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									
Colac Colac Caravan Park	0	0	0	0	0	0	0	0	0
General buildings	5	0	5	0	0	0	0	5	0
Tallangatta Holiday Park	0	0	0	0	0	0	0	0	0
Corryong Swimming Pool	300	0	300	0	0	200	0	100	0
Corryong Saleyards	48	0	48	0	0	0	0	48	0
Corryong Kindergarten upgrade	129	0	129	0	0	79	25	25	0
Transfer Stations - Corryong and Tallangatta	167	131	0	36	0	74	0	93	0
Tallangatta Integrated Community Centre	218	218	0	0	0	0	0	218	0
Total Buildings	867	349	482	36	0	353	25	489	0
TOTAL PROPERTY	867	349	482	36	0	353	25	489	0
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Library books	20	20	0	0	0	0	0	20	0
Fleet replacement x 2 vehicles	39	0	39	0	0	0	0	39	0
Total Plant, Machinery and Equipment	59	20	39	0	0	0	0	59	0
Fixtures, Fittings and Furniture	0	0	0	0	0	0	0	0	0
Computers and Telecommunications									
Information technology	66	0	66	0	0	0	0	66	0
Total Computers and Telecommunications	66	0	66	0	0	0	0	66	0
TOTAL PLANT AND EQUIPMENT	125	20	105	0	0	0	0	125	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									
Corryong Airstrip resealing	120	0	120	0	0	120	0	0	0
Georges Creek Road - Stage 3	405	0	0	405	0	55	0	350	0
Pavement - Major Patching (Digouts) Program	600	0	600	0	0	500	0	100	0
Reseal program	843	0	843	0	0	668	0	175	0
Resheeting program	230	0	230	0	0	0	0	230	0
Walwa Shelley Road	100	0	0	100	0	0	0	100	0
Guardrail - Lake Road and Upper Murray Road	30	30	0	0	0	0	0	30	0
Kerb and channel - General	100	0	100	0	0	0	0	100	0
Kerb and channel - Parish Lane - Harris to Stryzlecki	15	15	0	0	0	0	0	15	0
Total roads	2,443	45	1,893	505	0	1,343	0	1,100	0
Bridges									
Bridge Renewal	20	0	20	0	0	0	0	20	0
Total Bridges	20	0	20	0	0	0	0	20	0
Footpaths and Cycleways									
Footpath Replacement Program	20	0	20	0	0	0	0	20	0
Strategic path links	100	100	0	0	0	0	0	100	0
Total Footpaths and Cycleways	120	100	20	0	0	0	0	120	0
Drainage									
Drainage Asset Survey	10	0	10	0	0	0	0	10	0
Drainage Renewal - Tallangatta	20	0	20	0	0	0	0	20	0
Total Drainage	30	0	30	0	0	0	0	30	0

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council \$'000	Borrow's \$'000
Recreational, Leisure and Community Facilities									
Playground Renewal - Swing and Slide Pads	3	0	3	0	0	0	0	3	0
Total Rec, Leisure and Comm'y Facilities	3	0	3	0	0	0	0	3	0
Parks, Open Space and Streetscapes									
Street Furniture	10	0	10	0	0	0	0	10	0
Town Beautification - Town Entries - Various	10	0	10	0	0	0	0	10	0
Town Beautification - Signage	60	50	10	0	0	0	0	60	0
Total Parks, Open Space and Streetscapes	80	50	30	0	0	0	0	80	0
Corryong Airstrip Lighting	40	40	0	0	0	0	0	40	0
Aerodromes	40	40	0	0	0	0	0	40	0
TOTAL INFRASTRUCTURE	2,736	235	1,996	505	0	1,343	0	1,393	0
TOTAL NEW CAPITAL WORKS 2015/16	3,728	604	2,583	541	0	1,696	25	2,007	0

2.Works carried forward from the 2014/15 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									
Colac Colac Caravan Park	137	0	0	137	0	0	0	137	0
Tallangatta Holiday Park	300	0	300	0	0	0	0	300	0
Transfer Stations	19	0	0	19	0	0	0	19	0
Tallangatta Integrated Community Centre	2,150	2,150	0	0	0	0	0	2,150	0
Total Buildings	2,606	2,150	300	156	0	0	0	2,606	0
TOTAL PROPERTY	2,606	2,150	300	156	0	0	0	2,606	0
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Infrastructure Project (NEBFCN)	300	300	0	0	0	0	0	300	0
New Finance System	200	0	0	200	0	0	0	200	0
Total Plant, Machinery and Equipment	500	300	0	200	0	0	0	500	0
TOTAL PLANT AND EQUIPMENT	500	300	0	200	0	0	0	500	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									
Kerb and channel - Tallangatta Integrated Community Centre	54	0	54	0	0	0	0	54	0
TOTAL ROADS	54	0	54	0	0	0	0	54	0
Footpaths and Cycleways									
Strategic Path Links	113	113	0	0	0	0	0	113	0
Tallangatta Integrated Community Centre Footpath	111	0	111	0	0	0	0	111	0
Total Footpaths and Cycleways	225	113	111	0	0	0	0	225	0
Recreational, Leisure and Community Facilities									
Corryong Pool Chlorination System	23	0	23	0	0	0	0	23	0
Towong St Redevelopment	80	0	80	0	0	0	0	80	0
Tallangatta Pool Chlorination System	23	0	23	0	0	0	0	23	0
Total Rec, Leisure and Comm'y Facilities	125	0	125	0	0	0	0	125	0
Other Infrastructure									
Underground Power - Towong Street	493	0	0	493	0	0	0	0	493
Total Other Infrastructure	493	0	0	493	0	0	0	0	493
TOTAL INFRASTRUCTURE	896	113	290	493	0	0	0	403	493
TOTAL CARRIED FWD WORKS 2014/15	4,002	2,563	590	849	0	0	0	3,509	493

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
3. Summary									
PROPERTY	3,473	2,499	782	192	0	353	25	3,095	0
PLANT AND EQUIPMENT	625	320	105	200	0	0	0	625	0
INFRASTRUCTURE	3,632	348	2,286	998	0	1,343	0	1,796	493
TOTAL CAPITAL WORKS	7,730	3,167	3,173	1,390	0	1,696	25	5,516	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

Towong Shire Council - Budget 2015/16
FEE SCHEDULE (Effective from 1 August 2015)

Description	2014/15 (includes GST if applicable)	2015/16 (includes GST if applicable)	Increase	GST	Regulated	Responsible
Waste Collection						
Garbage and Recycling - 140/240 Litre Bins (Standard Size)	\$250.00	\$265.00	6.0%	No	No	DTS
Garbage and Recycling - 240/240 Litre Bins	\$273.00	\$289.00	5.9%	No	No	DTS
Garbage and Recycling - 140/360 Litre Bins	NA	NA		No	No	DTS
Garbage and Recycling - 240/360 Litre Bins	NA	NA		No	No	DTS
Garbage and Recycling - 80/240 Litre Bins	\$218.00	\$231.00	6.0%	No	No	DTS
Additional - Garbage - 140 Litre Bin (Standard Size)	\$174.00	\$216.00	24.1%	No	No	DTS
Additional - Garbage - 240 Litre Bin	\$266.00	\$282.00	6.0%	No	No	DTS
Additional - Garbage - 80 Litre Bin	\$174.00	\$184.00	5.7%	No	No	DTS
Additional - Recycling - 240 Litre Bin	\$112.00	\$119.00	6.3%	No	No	DTS
Garbage/Recycle Service Extension - per km (by request and subject to Council approval)	\$120.00	\$130.00	8.3%	No	No	DTS
Waste Management Centres						
General Waste Material						
Single Bin or Garbage Bag	\$8.00	\$8.00	0.0%	Yes	No	DTS
Car or Station Wagon Boot	\$15.00	\$15.00	0.0%	Yes	No	DTS
6' x 4' Trailer or Utility (< 1 Cubic Metre)	\$45.00	\$50.00	11.1%	Yes	No	DTS
Tandem Axle Trailer (< 2 Cubic Metres)	\$78.00	\$85.00	9.0%	Yes	No	DTS
Other Vehicles, Woolpacks and Trailers per cubic meter (> 2 Cubic Metres)	\$40.00	\$45.00	12.5%	Yes	No	DTS
E-Waste - \$ per kilo	NA	\$1.65		Yes	No	DTS
Mattresses or Bed Bases (each)	\$16.00	\$30.00	87.5%	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) - tyre only	\$5.00	\$7.00	40.0%	Yes	No	DTS
Truck Tyres (each) - tyre only	\$13.00	\$15.00	15.4%	Yes	No	DTS
Tractor Tyres (each) - tyre only	\$59.00	\$150.00	154.2%	Yes	No	DTS
Loader Tyres (each) - tyre only	\$117.00	\$220.00	88.0%	Yes	No	DTS
Car or Motorcycle Tyres (each) - tyre and rim	NA	\$15.00		Yes	No	DTS
Truck Tyres (each) - tyre and rim	NA	\$33.00		Yes	No	DTS
Tractor Tyres (each) - tyre and rim	NA	\$297.00		Yes	No	DTS
Loader Tyres (each) - tyre and rim	NA	\$440.00		Yes	No	DTS
LPG Cylinders (each)	\$43.00	\$45.00	4.7%	Yes	No	DTS
Fridge or Air Conditioner	NA	\$10.00		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 metre)	\$8.00	\$9.00	12.5%	Yes	No	DTS
Concrete, Bricks, Rubble (per cubic metre)	\$17.00	\$18.00	5.9%	Yes	No	DTS
Concrete, Bricks, Rubble (single axle trailer)	\$25.00	\$27.00	8.0%	Yes	No	DTS
Concrete, Bricks, Rubble (tandem trailer)	\$32.00	\$34.00	6.3%	Yes	No	DTS
Concrete, Bricks, Rubble (bag/boot load)	\$8.00	\$9.00	12.5%	Yes	No	DTS

Towong Shire Council - Budget 2015/16
FEE SCHEDULE (Effective from 1 August 2015)

Description	2014/15 (includes GST if applicable)	2015/16 (includes GST if applicable)	Increase	GST	Regulated	Responsible
Kindergartens (term fee)						
4 Year Old (15 hours)	\$275.00	\$290.00	5.5%	Yes	No	DCCS
4 Year Old - More than one child enrolled (15 hours)	\$275.00	\$290.00	5.5%	Yes	No	DCCS
3 Year Old (3 hours)	\$130.00	\$140.00	7.7%	Yes	No	DCCS
Child Subsidised by DEECD	\$0.00	\$0.00		Yes	No	DCCS
* Note - Kindergarten fees will run on a calendar year basis. i.e. Fees for 2015/16 will be effective 1/1/16 - 31/12/16.						
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	\$170.00	13.3%	Yes	No	DCCS
Adult Season Ticket	\$90.00	\$100.00	11.1%	Yes	No	DCCS
Junior (<16 years) Season Ticket	\$50.00	\$55.00	10.0%	Yes	No	DCCS
Family Season Ticket - Concession	\$120.00	\$130.00	8.3%	Yes	No	DCCS
Adult Season Ticket - Concession	\$70.00	\$75.00	7.1%	Yes	No	DCCS
Memberships - Early Bird						
Family Season Ticket	\$99.00	\$120.00	21.2%	Yes	No	DCCS
Adult Season Ticket	\$65.00	\$75.00	15.4%	Yes	No	DCCS
Junior (<16 years) Season Ticket	\$40.00	\$45.00	12.5%	Yes	No	DCCS
Family Season Ticket - Concession	\$99.00	\$120.00	21.2%	Yes	No	DCCS
Adult Season Ticket - Concession	\$65.00	\$75.00	15.4%	Yes	No	DCCS
Pool Hire						
Schools (outside of operating hours):				Yes	No	DCCS
- Single Session	\$70.00	\$75.00	7.1%	Yes	No	DCCS
- 5-15 Sessions	\$350.00	\$370.00	5.7%	Yes	No	DCCS
- 16-35 Sessions	\$875.00	\$925.00	5.7%	Yes	No	DCCS
- 36+ Sessions	\$1,400.00	\$1,500.00	7.1%	Yes	No	DCCS
- Lifeguard (per hour)	\$55.00	\$60.00	9.1%	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	\$11.00	10.0%	Yes	No	DCCS
Swimming Instructors or Commercial Operators						
- Within operating hours, per lane per hour	NA	\$10.00		Yes	No	DCCS
Kiosk Sales						
All Items	RRP	RRP		Yes	No	DCCS

Towong Shire Council - Budget 2015/16
FEE SCHEDULE (Effective from 1 August 2015)

Description	2014/15 (includes GST if applicable)	2015/16 (includes GST if applicable)	Increase	GST	Regulated	Responsible
Animal Control						
Registration and Permit Fees						
Dog Registration - Maximum*	\$93.50	\$99.50	6.4%	No	Partially	DTS
Dog Registration - Maximum Pensioner*	\$48.50	\$51.50	6.2%	No	Partially	DTS
Dog Registration - Reduced*	\$33.50	\$35.50	6.0%	No	Partially	DTS
Dog Registration - Reduced Pensioner*	\$18.50	\$19.50	5.4%	No	Partially	DTS
Dog Registration - Working Dog*	\$18.50	\$19.50	5.4%	No	Partially	DTS
Cat Registration - Maximum*	\$92.00	\$98.00	6.5%	No	Partially	DTS
Cat Registration - Maximum Pensioner*	\$47.00	\$50.00	6.4%	No	Partially	DTS
Cat Registration - Reduced*	\$32.00	\$34.00	6.3%	No	Partially	DTS
Cat Registration - Reduced Pensioner*	\$17.00	\$18.00	5.9%	No	Partially	DTS
Registration - Animal Business*	\$85.00	\$90.00	5.9%	No	Partially	DTS
Transfer of Registration from Another Municipality	\$8.00	\$9.00	12.5%	No	Partially	DTS
Replacement Registration Tag	\$8.00	\$9.00	12.5%	No	Partially	DTS
Permit to Keep Multiple Animals	\$48.00	\$50.00	4.2%	No	Partially	DTS
Animals registered for the first time between 1 January and 9 April	Nil	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)	\$85.00	\$90.00	5.9%	Yes	No	DTS
Release - per animal (Cattle, Sheep, Horses and Other)	\$38.00	\$40.00	5.3%	Yes	No	DTS
Sustenance - per animal per day (All Animals)	\$17.00	\$18.00	5.9%	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	\$6.00	20.0%	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 \$1,450)	Cost of Works x 0.005 (Minimum Fee \$1,500)		Yes	No	DTS
External Additions (up to 4 inspections included)	Cost of Works x 0.005 (Minimum Fee \$925)	Cost of Works x 0.005 (Minimum Fee \$950)		Yes	No	DTS
Internal Alterations (up to 2 inspections included)	Cost of Works x 0.005 (Minimum Fee \$700)	Cost of Works x 0.005 (Minimum Fee \$725)		Yes	No	DTS
Multi Unit Developments (up to 4 inspections per unit included)	Cost of Works x 0.005 (Minimum Fee \$1,125 per unit)	Cost of Works x 0.005 (Minimum Fee \$1,150 per unit)		Yes	No	DTS
Class 3, 4, 5, 6, 7, 8 and 9 (Commercial, Industrial and Other)						
< \$30,000	\$820.00	\$850.00	3.7%	Yes	No	DTS
\$30,001 - \$100,000	\$420 + Cost of Works x 0.0125	\$450 + Cost of Works x 0.0125		Yes	No	DTS
\$100,001 - \$500,000	\$1,500 + Cost of Works x 0.003	\$1,550 + Cost of Works x 0.003		Yes	No	DTS
\$500,001+	\$3,100 + Cost of Works x 0.0016	\$3,200 + Cost of Works x 0.0016		Yes	No	DTS
Additional Inspections						
Inspection	\$185.00	\$195.00	5.4%	Yes	No	DTS

Towong Shire Council - Budget 2015/16
FEE SCHEDULE (Effective from 1 August 2015)

Description	2014/15 (includes GST if applicable)	2015/16 (includes GST if applicable)	Increase	GST	Regulated	Responsible
Minor Works						
Garages, Carports, In Ground Swimming Pools up to \$5,000 in value (1 inspection included)	\$330.00	\$350.00	6.1%	Yes	No	DTS
Garages, Carports, In Ground Swimming Pools > \$5,000 (up to 2 inspections included)	\$570.00	\$600.00	5.3%	Yes	No	DTS
Above Ground Swimming Pools (1 inspection included)	\$150.00	\$160.00	6.7%	Yes	No	DTS
Spas, Building Removals, Verandas, Re-stumping, Fences, Heaters (1 inspection included)	\$480.00	\$500.00	4.2%	Yes	No	DTS
Demolitions						
All Types (up to 2 inspections included)	\$370.00	\$390.00	5.4%	Yes	No	DTS
Lodgement Fee						
Domestic and Commercial (> \$5,000)	\$35.70	As Regulated		No	Yes	DTS
Building Commission Levies						
Domestic (> \$10,000 Cost of Works)	Cost of works x \$0.00128	As Regulated		No	Yes	DTS
Commercial (> \$10,000 Cost of Works)	Cost of works x \$0.00128	As Regulated		No	Yes	DTS
Other Services						
Application for Extension of Time	\$80.00	\$85.00	6.3%	Yes	No	DTS
Records Retrieval (Non FOD)	\$80 per hour (\$40.00 minimum charge)	\$85 per hour (\$45.00 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	As Regulated		Yes	Yes	DTS
Building Certificates	\$47.60	As Regulated		No	Yes	DTS
Consideration for report and consent under Section 29A of the Act (Building Permit Application for Demolition)	\$58.17	As Regulated		Yes	Yes	DTS
Consideration for report and consent under Part 4, 5, 8 or 604(4) of the regulations	\$238.75	As Regulated		Yes	Yes	DTS
Consideration for report and consent under 610(2) of the regulations (Stormwater Discharge Points)	\$58.17	As Regulated		Yes	Yes	DTS

Towong Shire Council - Budget 2015/16

FEE SCHEDULE (Effective from 1 August 2015)

Description	2014/15 (includes GST if applicable)	2015/16 (includes GST if applicable)	Increase	GST	Regulated	Responsible
Planning						
Application for a Permit or to Amend a Planning Permit						
Class 1 – Change of use only	\$502.00	As Regulated		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	As Regulated		No	Yes	CEO
Class 3 - Dwellings more than \$100,001	\$490.00	As Regulated		No	Yes	CEO
To develop land (other than for a single dwelling per lot) if the estimated cost of development included in the application is:						
Class 4 - \$10,000 or less	\$102.00	As Regulated		No	Yes	CEO
Class 5 - \$10,000 to \$250,000	\$604.00	As Regulated		No	Yes	CEO
Class 6 - \$250,000 to \$500,000	\$707.00	As Regulated		No	Yes	CEO
Class 7 - \$500,000 to \$1,000,000	\$815.00	As Regulated		No	Yes	CEO
Class 8 - \$1,000,000 to \$7,000,000	\$1,153.00	As Regulated		No	Yes	CEO
Class 9 - \$7,000,000 to \$10,000,000	\$4,837.00	As Regulated		No	Yes	CEO
Class 10 - \$10,000,000 to \$50,000,000	\$8,064.00	As Regulated		No	Yes	CEO
Class 11 - Over \$50,000,000	\$16,130.00	As Regulated		No	Yes	CEO
Class 12 - Subdivide existing building	\$386.00	As Regulated		No	Yes	CEO
Class 13 - Subdivide land into two lots	\$386.00	As Regulated		No	Yes	CEO
Class 14 - To effect a realignment of a common boundary between lots or to consolidate two or more lots	\$386.00	As Regulated		No	Yes	CEO
Class 15 - To subdivide land	\$781.00	As Regulated		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	As Regulated		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	As Regulated		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	As Regulated		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	As Regulated		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	As Regulated		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	As Regulated		No	Yes	CEO
Stage 2	\$798.00	As Regulated		No	Yes	CEO
Stage 3	\$524.00	As Regulated		No	Yes	CEO
Stage 4	\$798.00	As Regulated		No	Yes	CEO

Towong Shire Council - Budget 2015/16
FEE SCHEDULE (Effective from 1 August 2015)

Description	2014/15 (includes GST if applicable)	2015/16 (includes GST if applicable)	Increase	GST	Regulated	Responsible
Other						
Certificate of Compliance	\$147.00	As Regulated		No	Yes	CEO
Planning Certificate	\$18.20	As Regulated		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	As Regulated		No	Yes	CEO
Consideration of a Request for the Demolition of a Building	\$54.00	As Regulated		No	Yes	CEO
Application for Extension of Time	\$80.00	\$85.00	6.3%	Yes	No	CEO
Records Retrieval (Non FOI)	\$80 per hour (\$40.00 minimum charge)	\$85 per hour (\$45.00 minimum charge)		Yes	No	CEO
Assessment of a Development Plan	\$120 + \$24 per lot	\$125 + \$25 per lot		Yes	No	CEO
Public Notice of an Application	\$37.00	\$39.00	5.4%	Yes	No	CEO
Admin Fee for Section 173 Agreements	\$48.00	\$50.00	4.2%	Yes	No	CEO
Request for Written Planning Information	\$64.00	\$67.00	4.7%	Yes	No	CEO

Engineering
Consent for Works in a Roadway

Minor Works (within roadway or pathway)	\$152.26	As Regulated		No	Yes	DTS
Minor Works (not within roadway or pathway)	\$66.20	As Regulated		No	Yes	DTS
Other Works (within road or pathway Speed 50 km/h or less)	\$264.80	As Regulated		No	Yes	DTS
Other Works (within road or pathway Speed > 50 km/h)	\$595.80	As Regulated		No	Yes	DTS
Other Works (not within road or pathway Speed 50 km/h or less)	\$66.20	As Regulated		No	Yes	DTS
Other Works (not within road or pathway Speed > 50 km/h)	\$331.00	As Regulated		No	Yes	DTS

Local Laws

Grazing Permit	\$0.00	As Regulated		No	Yes	DDS
Stock Grid (0 - 250m)	NA	\$60.00		No	No	DTS
Stock Grid (250+m - 500m)	NA	\$120.00		No	No	DTS
Stock Grid (500+m - 1km)	NA	\$180.00		No	No	DTS
Stock Grid (Greater than 1km)	NA	\$240.00		No	No	DTS

Environmental Health

Food Premises - Class 1 ready to eat potentially hazardous served to vulnerable groups, e.g. hospitals)	\$415.00	\$475.00	14.5%	No	Partially	DTS
Food Premises - Class 2 (potentially hazardous unpackaged foods, e.g. hotels)	\$275.00	\$350.00	27.3%	No	Partially	DTS
Food Premises - Class 3 (Unpacked low risk or pre-packaged potentially hazardous, e.g. Milk bar, convenience store)	\$190.00	\$230.00	21.1%	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	\$190.00	\$200.00	5.3%	No	Partially	DTS
Temporary Food Premises - Class 3	\$115.00	\$120.00	4.3%	No	Partially	DTS
Temporary Food Premises - Class 4	\$0.00	\$0.00		No	Partially	DTS
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	\$150.00	\$160.00	6.7%	No	Partially	DTS
Prescribed Accommodation 10 or more beds	\$210.00	\$225.00	7.1%	No	Partially	DTS
Health Act Premises (e.g. hairdressing, skin penetration)	\$120.00	\$130.00	8.3%	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	\$115.00	\$120.00	4.3%	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)	\$435.00	\$460.00	5.7%	No	Partially	DTS
Septic Tank Permit (Alteration)	\$205.00	\$220.00	7.3%	No	Partially	DTS
Septic Tank Permit (Re-inspection)	\$165.00	\$175.00	6.1%	No	Partially	DTS
Records Retrieval (Non FOI)	\$80 per hour (\$40.00 minimum charge)	\$85 per hour (\$45.00 minimum charge)		No	No	DTS

Towong Shire Council - Budget 2015/16
FEE SCHEDULE (Effective from 1 August 2015)

Description	2014/15 (includes GST if applicable)	2015/16 (includes GST if applicable)	Increase	GST	Regulated	Responsible
Corryong Saleyard						
Yarding Fees						
Bobby Calves (per head)	\$2.00	\$2.20	10.0%	Yes	No	DTS
Bulls (per head)	\$5.50	\$9.35	70.0%	Yes	No	DTS
Cattle (per head)	\$5.00	\$8.80	76.0%	Yes	No	DTS
Calves (per head)	NA	\$4.40		Yes	No	DTS
Cow and Calf (sold as a unit)	NA	\$9.90		Yes	No	DTS
Sheep (per head)	\$0.30	\$1.10	266.7%	Yes	No	DTS
Penning and Weigh Fee (per head)	\$2.00	\$2.75	37.5%	Yes	No	DTS
Scanning Charge (per head)	\$2.50 per head (Minimum \$12.50)	\$2.75 per head (Minimum \$13.75)		Yes	No	DTS
Selling Charges - Agent						
Agents Fee	\$110.00	\$275.00	150.0%	Yes	No	DTS
Selling Charges - Vendor						
NLIS Rescanning Fee	NA	\$2.75		Yes	No	DTS
NLIS Device - Retagging/Tagging Fee - Cattle	NA	\$27.50		Yes	No	DTS
NLIS Device - Retagging/Tagging Fee - Bull	NA	\$33.00		Yes	No	DTS
NLIS Device - Non Reader Tagging Fee	NA	\$4.40		Yes	No	DTS
Lost Lifetime Traceability Beast Identification	NA	\$2.20		Yes	No	DTS
Transfer NLIS	NA	\$0.66		Yes	No	DTS
Passed in levy (cattle and calves)	NA	Nil		Yes	No	DTS
Other Fees						
Unreported Stock movement		additional 25% on top of any per head and pen fees payable		Yes	No	DTS
Truck wash	\$1 for 2 minutes	\$1 for 2 minutes		Yes	No	DTS
Cleaning:				Yes	No	DTS
- Zone 1	NA	\$165.00		Yes	No	DTS
- additional pens to Zone 1 (per pen)	NA	\$5.50		Yes	No	DTS
Property						
Land Information Certificate	\$20.00	As Regulated		No	Yes	DCCS
Valuation Certificate	As Regulated	As Regulated		No	Yes	DCCS
Freedom of Information						
Application Fee	\$26.50	As Regulated		No	Yes	DCCS
Charge for Search Time	\$20.00/hour	As Regulated		No	Yes	DCCS
Charge for Supervision	\$5.00/15mins	As Regulated		No	Yes	DCCS
Charge for providing black and white photocopy	20c/A4	As Regulated		No	Yes	DCCS
Other Fees		As per the Schedule to the Freedom of Information (Access Charges) Regulations 2004		No	Yes	DCCS

Towong Shire Council - Budget 2015/16
FEE SCHEDULE (Effective from 1 August 2015)

Description	2014/15 (includes GST if applicable)	2015/16 (includes GST if applicable)	Increase	GST	Regulated	Responsible
Meeting Rooms and Facilities						
Indi, Mitta or Snowy - Meeting Room						
Not for Profit Community Group - Half Day	\$0.00	\$25.00		Yes	No	DCCS
Not for Profit Community Group - Full Day	\$0.00	\$40.00		Yes	No	DCCS
Commercial/Other - Half Day	\$33.00	\$50.00	51.5%	Yes	No	DCCS
Commercial/Other - Full Day	\$55.00	\$85.00	54.5%	Yes	No	DCCS
Tallangatta Integrated Community Centre - Activity Space						
Not for Profit Community Group - Half Day	NA	\$75.00		Yes	No	DCCS
Not for Profit Community Group - Full Day	NA	\$125.00		Yes	No	DCCS
Commercial/Other - Half Day	NA	\$150.00		Yes	No	DCCS
Commercial/Other - Full Day	NA	\$250.00		Yes	No	DCCS
Tallangatta Integrated Community Centre - Library Meeting Room						
Not for Profit Community Group - Half Day	NA	\$30.00		Yes	No	DCCS
Not for Profit Community Group - Full Day	NA	\$45.00		Yes	No	DCCS
Commercial/Other - Half Day	NA	\$60.00		Yes	No	DCCS
Commercial/Other - Full Day	NA	\$100.00		Yes	No	DCCS
Tallangatta Integrated Community Centre - Meeting Room						
Not for Profit Community Group - Half Day	NA	\$30.00		Yes	No	DCCS
Not for Profit Community Group - Full Day	NA	\$45.00		Yes	No	DCCS
Commercial/Other - Half Day	NA	\$60.00		Yes	No	DCCS
Commercial/Other - Full Day	NA	\$100.00		Yes	No	DCCS
Corporate						
Records Retrieval (Non FOI)	\$82 per hour (\$40.00 minimum charge)	\$85 per hour (\$45.00 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	\$330.00	3.1%	Yes	No	DCCS
Disabled Parking Permit	\$7.00	\$7.50	7.1%	Yes	No	DCCS
Baby Car Seats						
Hire	\$10.00 per month	\$15.00 per month	50.0%	Yes	No	DCCS
Deposit	\$60.00	\$60.00	0.0%	No	No	DCCS
Photocopying and Faxing						
A4 and A3 Black and White 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 Black and White 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	\$3.70	5.7%	No	No	DTS
Standpipe Key Deposit	\$50.00	\$50.00	0.0%	No	No	DTS
Corryong Airport Hire - Half Day (Not for Profit Community Groups)	NA	\$55.00		Yes	No	CEO
Corryong Airport Hire - Full Day (Not for Profit Community Groups)	NA	\$110.00		Yes	No	CEO
Corryong Airport Hire - Half Day (Commercial)	NA	\$110.00		Yes	No	CEO
Corryong Airport Hire - Full Day (Commercial)	NA	\$220.00		Yes	No	CEO