

Colac Otway Shire Council Budget Report

2015-16



Colac Otway

SHIRE

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.



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Mayor's introduction



The Councillors and I are very pleased to present this Budget 2015/16 to the Colac Otway community. In developing this budget, Councillors have worked to understand and respond to the needs and aspirations of our community for maintaining and improving services, programs and infrastructure.

A key driver for the preparation of the draft Budget is the delivery of the Council Plan 2013-2017.

Council has identified a vision for a sustainable community with a vibrant future and has identified four key themes or 'pillars':

- **Good Governance**
- **A Planned Future**
- **A Place to Live and Grow**
- **A Healthy Community and Environment**

The budget for 2015-2016 has been developed in collaboration with Councillors over many months and has been focussed on delivering the services our community needs whilst also being mindful of costs. The draft budget is considered to be prudent and responsible and will ensure that Colac Otway remains in a sustainable, low-risk financial position.

The 2015-16 budget flags the lowest average rates and charges rise in more than a decade with a projected average increase of 4.9 per cent, the lowest since at least 2005/06. This is in line with the level foreshadowed in Council's Strategic Resource Plan adopted in the previous year, and despite a number of significant external budget impacts including a freeze in indexation of the Victorian Grants Commission funding.

Despite the modest increase, all Council services will be maintained at current levels and Council's capital works spend will be the second biggest in history - \$17.34 million. It is great to see that Bluewater Fitness Centre project will come to fruition and we will start major upgrades to the Central Reserve's off-field facilities. As well, Council plans to allocate \$5.6 million for much-needed roadworks and more than \$650,000 for new and renewed footpaths.

Continuing to deliver the grassroots local government services that our community expects and relies upon has also been a priority. The rates increase will allow us to manage inflation in our costs, our focus on maintaining our ageing infrastructure and also ensuring that Colac Otway Shire remains in a sustainable, low-risk

Some key highlights of the draft Budget include:

- The lowest average rates and charges rise in more than a decade - being 4.9 %.
- An average forecast increase per assessment of \$87.00 per year or \$1.67 per week
- The delivery of a capital works program which will be the second biggest in the Shires history – valued at \$17.34 million.
- The completion of the Bluewater Fitness Centre upgrade and the return to full operational service levels.
- \$2.48 million to commence major upgrades to the facilities for Colac's premier sports facility - Central Reserve.
- \$5.6 million for road reconstruction, re-sheeting, re-sealing and safety upgrades across the entire Shire.
- An extensive program of new and renewed footpaths across the entire Shire valued at \$650,000.
- \$670,000 for upgrades to bridges, determined on a safety priority basis
- \$1.47 million upgrades to the eastern entrance of the Colac CBD and open space.
- A program of service reviews in key areas including Planning.
- No new borrowings

This budget was developed through a rigorous process of consultation and review and Council endorses it as financially responsible. Thank you to my fellow Councillors for their significant contributions to the development of the draft Budget 2015-16 and to Council officers.

I now commend it to the community.

Cr Frank Buchanan
Mayor

Chief Executive Officer's Summary

It is with pleasure that I present the draft 2015/16 Budget for Colac Otway Shire Council which is the culmination of many months of preparation by Councillors and Officers.

The 2015/16 Budget is underpinned by our objective to continue to deliver services to our community whilst also being mindful of costs. Significant time and effort has gone into reviewing, reducing and containing expenses wherever possible without compromising service levels.

We have also sought to retain a strong focus on the elimination of the infrastructure renewal gap by working hard to maintain and upgrade our roads and footpaths, look after our parks and gardens and all of our other essential assets now and for future generations.

I am delighted that all of these things are able to be achieved with a moderate increase in rate income. We remain committed to long-term financial sustainability notwithstanding the increasing external pressures including reduced State and Federal Government funding.

Colac Otway Shire offers more than 90 different services across a wide range of functions and in accordance with regulatory requirements. The following is just a snapshot the key highlights of Councils operations and capital programs for the coming year:

Library Services

Our high quality library services will continue to be provided at Apollo Bay and Colac, complimented by outreach services to Beeac, Beech Forest, Birregurra, Coragulac, Cressy, Forrest, Gellibrand and Lavers Hill and the Home Library service.

Health and Community Services

Council will continue to provide many of the local human services and facilities important to the community's health and wellbeing. This includes early childhood health services, education and development, supporting positive ageing, as well as assisting older residents to remain in their homes.

As part of budget preparations, extensive service cost analysis has occurred – particularly in the area of Older Persons and Ability Support Services (OPASS). As a result, reductions in the OPASS budget are included reflecting efficiency and service delivery changes that have been achieved in the last 12 months. Discussions will continue with the National Disability Insurance Scheme and the Department of Health and Human Services to ensure funding is sustainable in the long term.

Recreation Arts and Culture

Recreation, arts and culture are important to community wellbeing.

The Colac Otway Performing Arts & Cultural Centre (COPACC) is a significant economic driver for the Shire and caters for performing arts, films and exhibitions. In 2015/16 Council will continue to provide an outstanding programme of performing arts and cultural activities across a wide range of genres.

A major highlight in 2015/16 will be the completion of the Bluewater facility and its return to full operations. Significant business planning and budget preparation has been undertaken to prepare for the re-establishment of full operations at Bluewater.

The revitalised Bluewater facility will provide a range of services and activities promoting health, social and recreation benefits. The new warm water pool will cater for rehabilitation and learn to swim, whilst the water play area is bound to be a hit with our younger patrons. The three court stadium with capacity to seat 400 people will allow for local sporting competitions through to state level matches. The new gymnasium and program rooms will provide significantly improve space for health and fitness activities.

Work will also begin to commence major upgrades to the facilities for Colac's premier sports facility - Central Reserve.

Events

Council recognises that local events make a significant social, cultural and economic contribution to the Shire. In 2015/16 we will continue to provide support for 50 different events and community funding.

Information Services

Council's current website is significantly outdated and does not offer any of the modern technologies that our residents expect. In 2015/16, Council will develop and launch a contemporary, customer-focussed website incorporating improvements and services in line with the community's expectations and providing the community with greater access to information. The implementation of an online payment services system will support the new web site allowing residents easier access to payment facilities.

Memorial Square

In 2015/16 Council will prepare a master plan for the iconic and highly valued Memorial Square. The master plan will detail landscape and maintenance improvements for the Park for the next decade. We want to feel proud of our park, and be clear on the direction for the replacement of trees and enhancing the experience of the space for all users.

Open Space

As part of our ongoing commitment to providing recreation facilities and increasing our community's levels of physical activity, Council will undertake a number of important local projects including the development of new playgrounds in Colac East and Wyuna Estate, Elliminyt. The new playgrounds, will be jointly funded by Council, the state government and developer contributions. In addition, the Cororooke community will receive much needed new tennis courts. The existing dilapidated courts will be relocated to the new public open space in Cororooke, which is land generously donated to the community by Fonterra.

Waste Management

Council will continue to operate three transfer stations at Alvie, Apollo Bay and Birregurra and four fortnightly operated drop off facilities at Beech Forest, Carlisle, Gellibrand and Lavers Hill. Provision has been included in the budget to promote recycling and minimize waste to landfill. Waste education plays an important role in both promoting recycling and reducing contamination of the material to be processed i.e. ensuring the right thing is put in the right bin.

There is also provision in the waste budget for disposal of waste to various waste processing facilities such as garbage to the regional landfill site at Naroghid landfill site, recycling to Geelong based SKM Recycling Pty Ltd and organic material to Camperdown.

Environment and Community Safety

Our efforts to work with agencies and the community to prepare for response to future emergencies will continue to be a key focus including identification of potential bushfire shelter options and advocacy to government.

The Budget makes provision for a new (part time) seasonal Local Laws Officer that would operate in coastal areas during the summer months to manage car parking where pressures are highest. It will also ensure improved responsiveness with fire prevention and animal issues in the more remote areas of the Shire. The position will be cost neutral.

Community Engagement

Community input and feedback throughout the last year has helped Council prepare the budget and identify key areas for focus in the future. Since September 2014 Council has hosted a rolling program of Community Conversations at locations right across the shire. Community Conversations give all residents an opportunity to meet Councillors and senior staff. The participation in these sessions has been fabulous and this program will continue in 2015/16. To compliment this, the Budget also includes a new initiative to introduce a quarterly newsletter produced by Council for all residents across the Shire.

Economic Development

There will continue to be a strong focus on investment facilitation and assistance will be provided for major employers and new investors. In 2015/16 a range of services will be provided to business including the popular small business training workshops series held throughout the Shire and support for the annual Colac Otway Business Awards.

Council involvement on the Great Ocean Road Regional Tourism (GORRT) board along with the operation of the Visitor Information Centres (VICs) in Apollo Bay and Colac provides marketing and promotion services that support hundreds of small and medium sized tourism businesses across the Shire.

Port of Apollo Bay

In 2015/16 Council will continue to manage the overall operation of Port of Apollo Bay as a Committee of Management (CoM). The harbour is a State Government asset and Council manages it in accordance with an approved five year management agreement. The Port operations and capital improvements are fully funded by the Victorian Government. Key components of the harbour operations include:

- Ongoing dredging at the harbour entrance to maintain a safe navigable depth of water
- Maintenance of wharves, jetties, breakwater, marina and other marine assets
- Operation and maintenance of slipway and boat ramp
- Management of berthing and mooring facilities

Planning

The Colac 2050 Plan is a major project for the municipality, partly funded through a State Government grant. Key outcomes for this project in 2015/16 will be the production of retail and employment strategies for Colac, to be implemented through a planning scheme amendment. Another significant project will be the commencement of a Development Plan for Apollo Bay Harbour.

Other key strategic projects which stem from the recent Planning Scheme Review include updates to the Planning Scheme and streamlining planning permit requirements and completion of township plans for Alvie, Beac and Cororooke.

Colac Drainage Strategy

As Colac and Elliminyt continue to grow, it is becoming more critical to conduct detailed investigations into the underground drainage system that underpins the urban environment. It is known that in sections of our town, the capacity of our underground drainage network is under severe pressure, which results in frequent low impact flooding occurrences. It is envisaged that this will continue to occur with the severity increasing if our underground drainage system is not reviewed and upgraded as necessary as new development occurs. In 2015/16 Council will conduct a strategic study on the underground drainage network of Colac and Elliminyt. The main aims of the strategy will be to assess the condition and effectiveness of the current drainage network, and identify necessary drainage improvement options required to cater for the stormwater management as development continues to grow our town.

CosWorks

CosWorks are responsible for a broad range of activities across our whole shire which is 3,500km² in area and comprises;

- more than 660 kilometres of sealed roads
- more than 1,100 kilometres of unsealed roads
- 130 bridges and major culverts
- parks and gardens in all our townships
- statutory, regulatory, warning and tourism signs and all associated line marking
- all footpaths and kerbs and channels

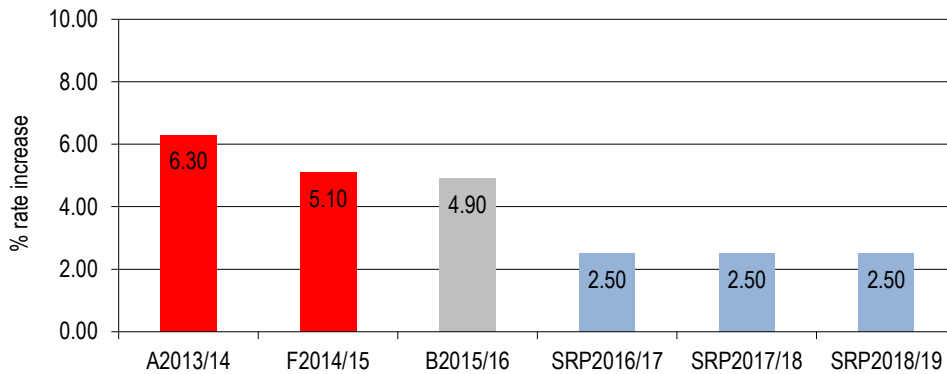
CosWorks plans to achieve best value in all our work through continuous improvement and the use of emerging technologies and work methods to achieve a planned, coordinated, effective and efficient works program meeting our existing levels of service within our current budget parameters. These key core functions will continue in the coming year.

Key budget information is provided below about the rate increase, operating result, services, cash and investments, capital works, financial position, financial sustainability and strategic objectives of the Council.

Budget Analysis

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 rate increase, operating result, services, cash and investments, capital works, financial position, financial sustainability and strategic objectives of the Council.

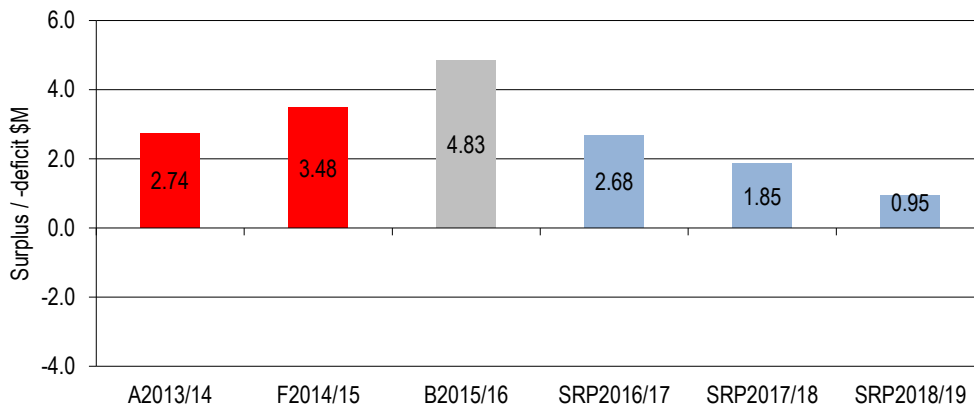
1. Rates and Charges



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

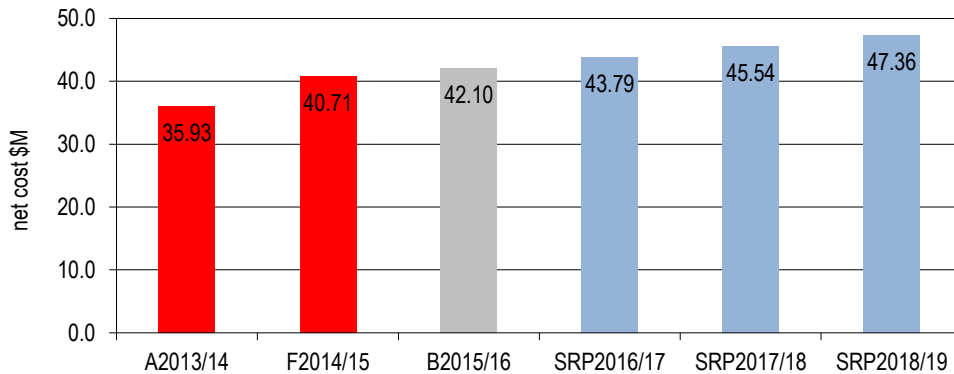
It is proposed that average rates increase by 4.95% for the 2015/16 year, raising total rates of \$27.99 million, including \$0.01 million generated from supplementary rates.

2. Operating result



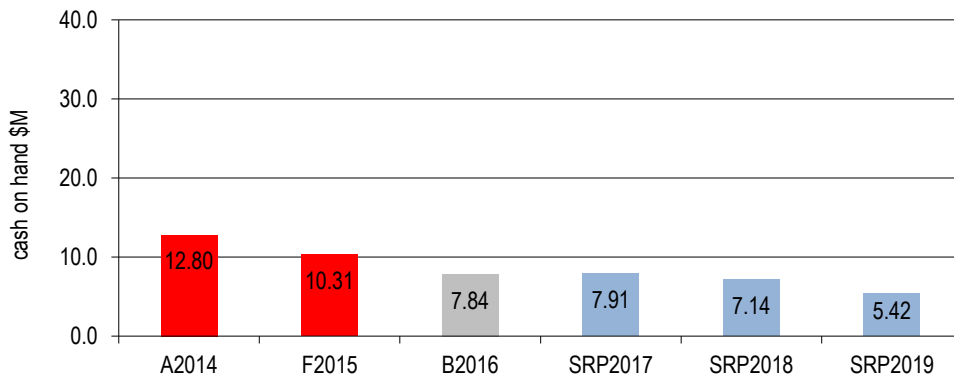
The expected operating result for the 2015/16 year is a surplus of \$4.83 million, which is an increase of \$1.35 million over 2014/15. The improved operating result is due mainly to reductions in Depreciation expense (a result of improved asset management) and also a reduction in materials & services spending (largely resulting from the completion of a number of projects in 2014/15). The adjusted underlying result, which excludes items such as non-recurrent capital grants and non-cash contributions is a small surplus of \$0.23 million, which is an improvement of \$2.76 million over 2014/15 - refer to section 4 of this summary for further information. (The forecast underlying operating result for the 2014/15 year is a deficit of \$2.53 million).

3. Services



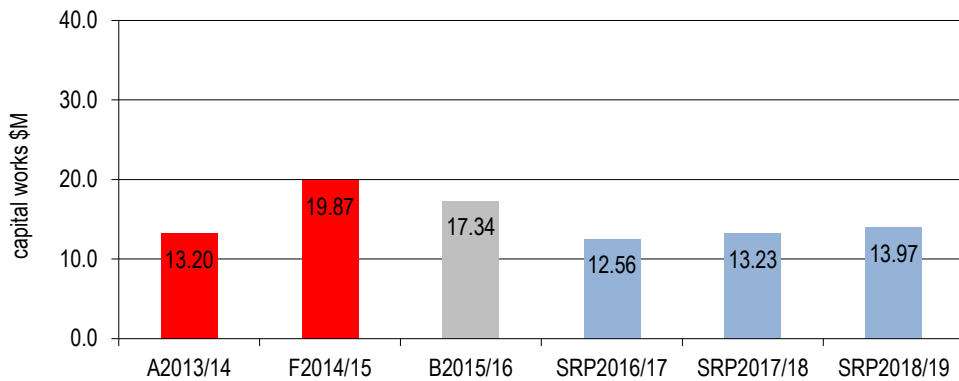
The net cost of services delivered to the community for the 2015/16 year is expected to be \$42.10 million which is an increase of \$1.60 million over 2014/15. For the 2015/16 year, service levels have been maintained and a number of initiatives proposed. (The forecast net cost for the 2014/15 year is \$40.71 million).

4. Cash and investments



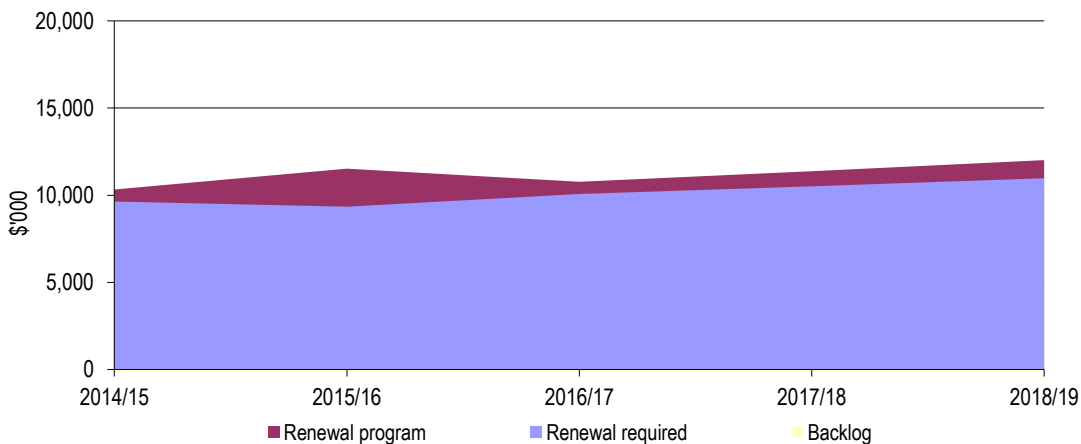
Cash and investments are expected to decrease by \$2.5 million during the year to \$7.8 million as at 30 June 2016. This is due mainly to the carried forward component of the 2014/15 capital works program. The reduction in cash and investments is in line with Council's Strategic Resource Plan. (Cash and investments are forecast to be \$10.31 million as at 30 June 2015).

5. Capital works



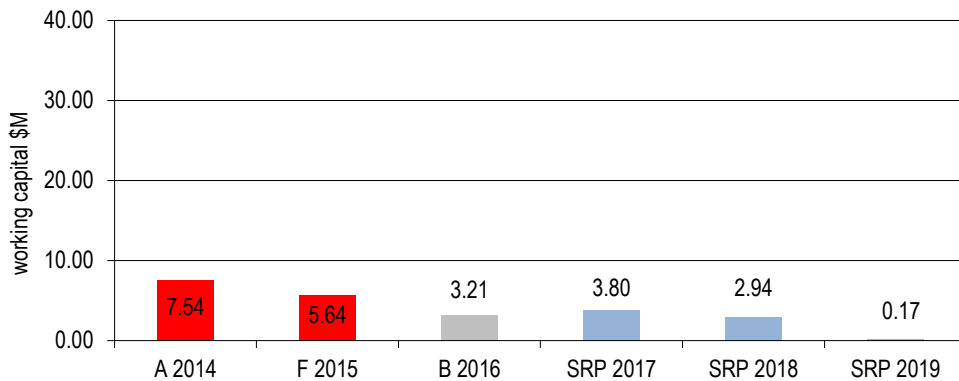
The capital works program for the 2015/16 year is expected to be \$17.3 million of which \$3.0 million relates to projects which will be carried forward from the 2014/15 year. The carried forward component is fully funded from the 2014/15 budget. Of the \$17.3 million of capital funding required, \$5.9 million will come from external grants with the balance of \$11.2 million from Council cash and reserves. 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.

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



Asset renewal is anticipated to cover depreciation significantly during 2015/16 (\$11.31 million renewal compared to \$9.34 million depreciation). This indicates that Council is covering its immediate renewal requirements and not creating a backlog during 2015/16. This trend is forecast to continue over the life of the current Strategic Resource Plan.

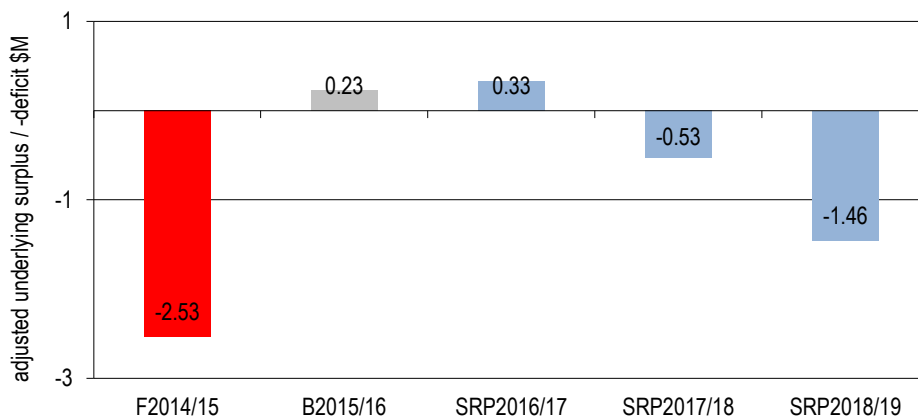
6. Financial position



The financial position is expected to improve with net assets (net worth) to increase by \$4.83 million to \$285.71 million although net current assets (working capital) will reduce by \$2.43 million to \$3.21 million as at 30 June 2016. This is mainly due to the use of cash reserves to fund the capital works program. (Total equity is forecast to be \$280.77 million as at 30 June 2015).

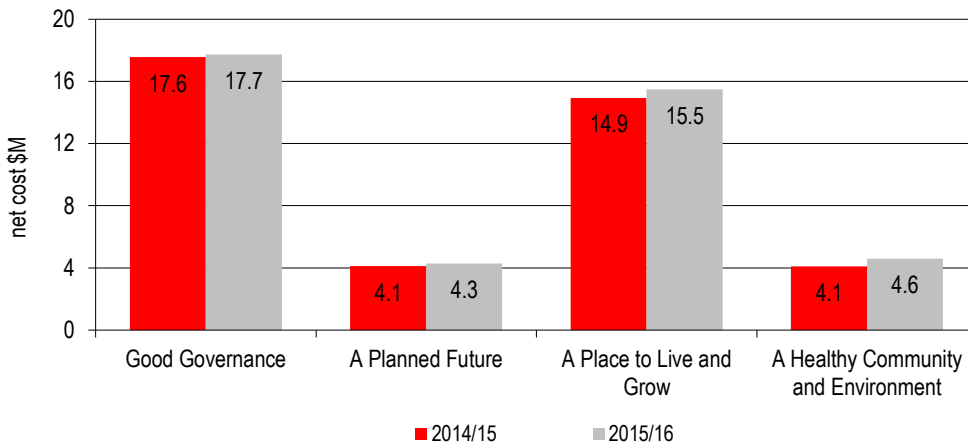
A worrying trend is the continuous decline in working capital over the life of the SRP. This is a direct result of the impact of potential rate capping - for Council to maintain existing service levels as they are (as the SRP calls for), then Council's cash reserves will be run down significantly due to reduced revenue.

7. Financial sustainability



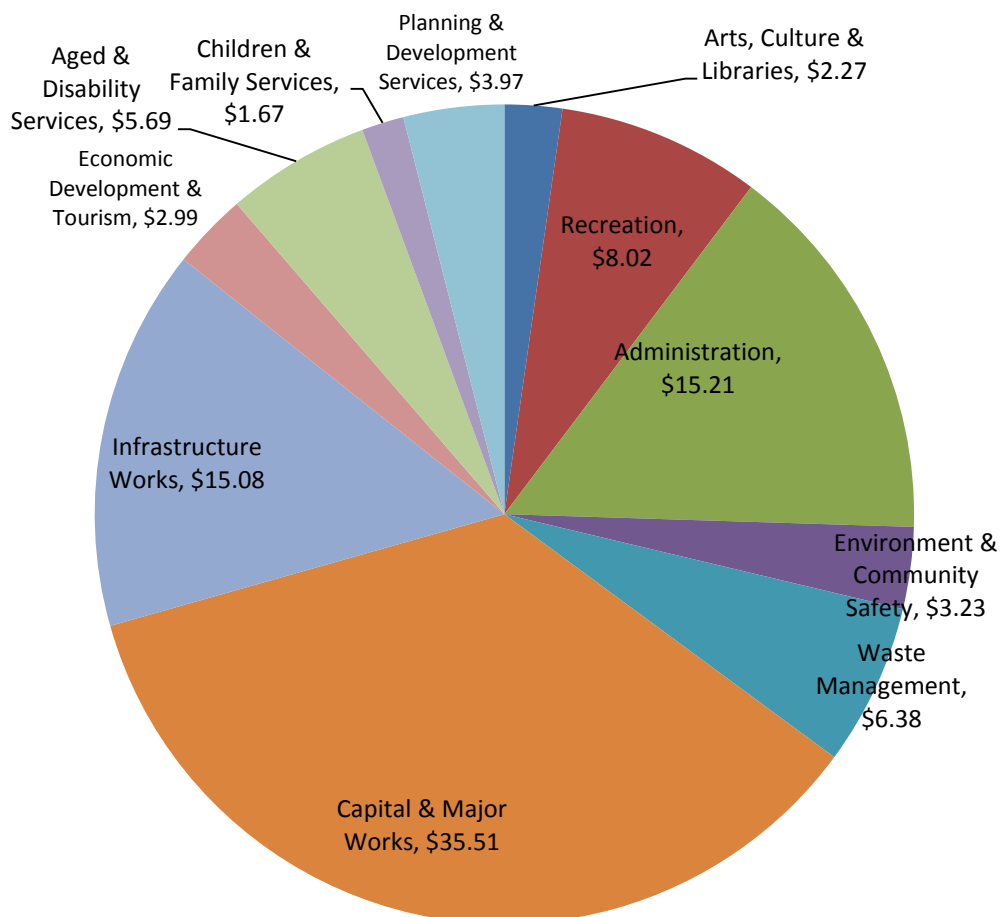
A high level Strategic Resource Plan for the years 2015/16 to 2018/19 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives as specified in the Council Plan. The adjusted underlying result, which is a measure of financial sustainability, shows an increasing deficit over the four year period as the loss of income from rate capping makes Council more grant dependent.

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.

9. Council expenditure allocations



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

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

Sue Wilkinson
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 May for approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 28 days notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its web site. A person has a right to make a submission on any proposal contained in the budget and any submission must be considered before adoption of the budget by Council.

To assist interested persons to understand the budget and make a submission if they wish, Council officers undertake a community engagement process including public information sessions, focus groups and other techniques. 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:

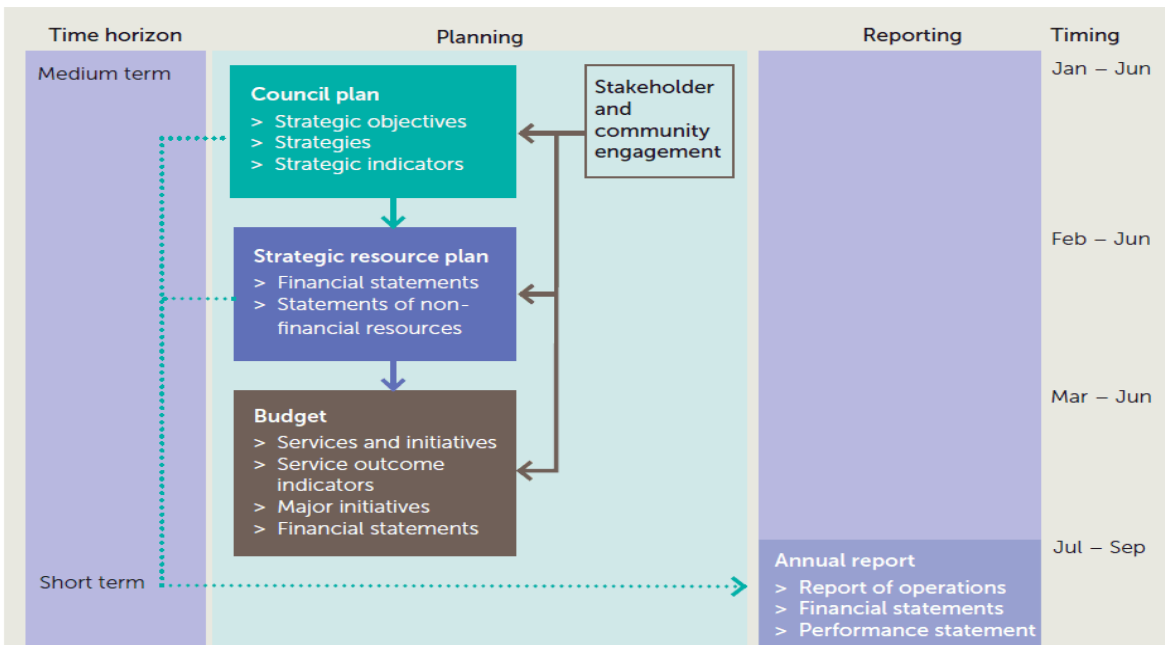
Budget process	Timing
1. Officers update Council's long term financial projections	Dec/Jan
2. Officers prepare operating and capital budgets	Jan/Feb
3. Councillors consider draft budgets at informal briefings	Mar/Apr
4. Proposed budget submitted to Council for approval	22 April
5. Public notice advising intention to adopt budget	27 April
6. Budget available for public inspection and comment	April - June
7. Public submission process undertaken	May/June
8. Submissions period closes (28 days)	June
9. Submissions considered by Council/Committee	10 June
10. Budget and submissions presented to Council for adoption	24 June
11. Copy of adopted budget submitted to the Minister	30 June

1. Linkage to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Vision 2030), 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 has a long term plan which articulates a community vision, mission and values. The Council Plan is prepared with reference to Council's long term Community 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 “A sustainable community with a viable future”

We commit to being open and responsive to community needs; to being an effective Council, and to strive to make our Shire an inclusive, safe and desirable place to live.

Our mission

Council will work with our community and partners to provide:

- Innovative leadership, good governance and financial accountability
- Value for money, accessible and appropriately targeted services
- A strong advocacy and engagement approach to achieve a truly liveable community.

Our values

- **Respect** - Be open and consistent in our dealings with people and respect their views.
- **Integrity** - We will work in an open and transparent way, ensuring our processes, decisions and actions are ethical, responsible and honest.
- **Goodwill** - We will have an attitude of kindness or friendliness and build a good relationship with our customers and community.
- **Honesty** - We will be consistent, keep our promises, admit our mistakes and clearly communicate our decisions.
- **Trust** - We will act honestly, openly and fairly to build levels of trust.

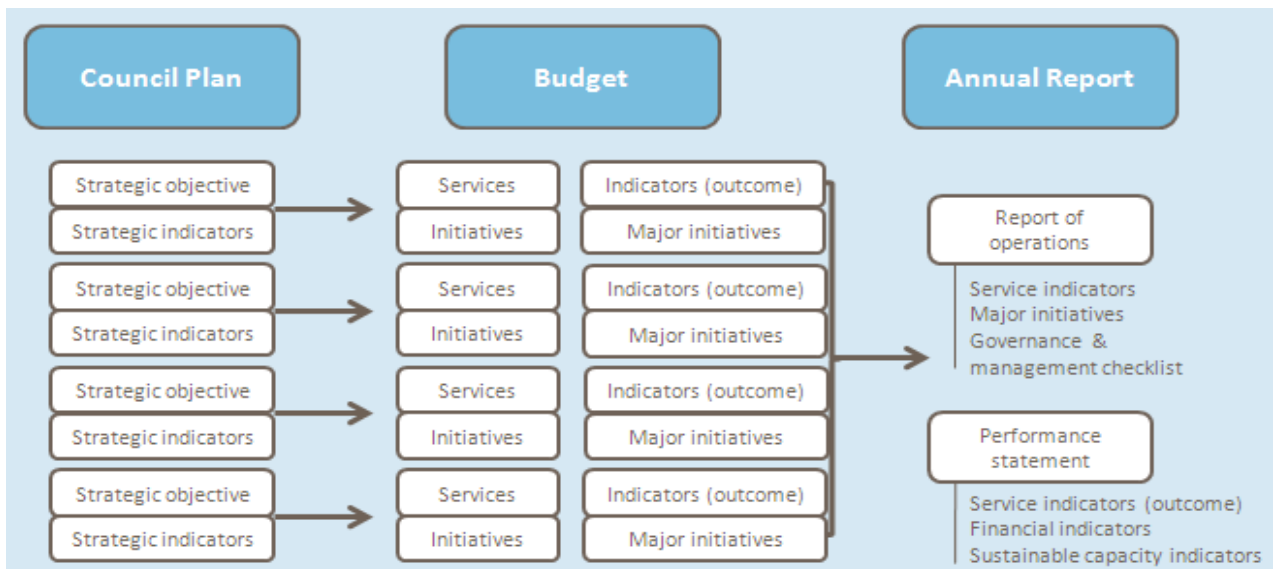
1.3 Strategic objectives

Council delivers activities and initiatives under major service categories. Each contributes to the achievement of one of the four Strategic Objectives as set out in the Council Plan for the 2013-17 years. The following table lists the four Strategic Objectives as described in the Council Plan.

Strategic Objective	Description
1. Good Governance	Good Governance means that we care about and are responsive to the community, encourage democratic participation and involve people in decisions that affect them. We strive for excellence in financial management and council services, and always look for better ways to do things.
2. A Planned Future	A Planned Future creates an attractive shire with quality buildings and spaces accessible travel and transport, and a community that has the services and facilities it needs now and in the future; supports a prosperous economy where trade, manufacturing and business activity flourishes.
3. A Place to Live & Grow	A Place To Live and Grow provides for a community where people feel cared for and supported; where buildings and spaces facilitate creativity, social activity and enrichment of life, and where people have access to gain the skills and education needed to reach their potential.
4. A Healthy Community	A Healthy Community actively connects and includes people of all ages and backgrounds and promotes a healthy and vibrant community life in a clean, safe and sustainable environment.

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 major initiatives, initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify initiatives, major initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning

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: Good Governance

Good Governance means that we care about and are responsive to the community, encourage democratic participation and involve people in decisions that affect them. We strive for excellence in financial management and council services, and always look for better ways to do things.

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Councillors and Chief Executive Office	This area of governance includes the Mayor, Councillors, Chief Executive Officer and Public Relations Team and associated support which cannot be easily attributed to the direct service provision areas.	1,100 0 1,100
Finance, Property and Rates	This service has the responsibility to generate revenue for Council via rate, levies and charges and to provide sustainable and accountable financial management of Council's resources.	11,737 (4,085) 7,652
Customer Service	This service has the responsibility to provide the first point of contact between Council and the public through Council's Customer Service Centres. The service provides overall corporate customer service to the wider community and assists all areas of Council with the provision of corporate responsibility.	475 0 475
Corporate and Community Services Management	This service has the responsibility to maintain strong governance and administrative systems and to ensure that these systems are responsive, accountable and transparent to internal users and community needs.	361 (25) 336
Library Service	The library service provides resources and oversight to the Corangamite Regional Library Corporation for the provision of information, education, recreation and enrichment for the community.	725 (19) 706
Contract Management Service	This service provides oversight and governance on contractual and procurement services undertaken by Council	302 (14) 288
Information Services	This services provides management and governance of information flows, storage and retrieval within the organisation in accordance with appropriate legislation and standards.	1,671 (3) 1,668
Organisation Support and Development	This service provides and develops a cultural of high performance, productivity and accountability across the organisation.	753 0 753
Risk Management Services	This service has the responsibility to identify, record and manage all business risk associated with Council's activities. This service manages Council's insurance portfolio.	611 (27) 584

Major Initiatives

- 1) Implementation of Council's Internal Audit Program - obtain a 100% response rate to all internal audit recommendations (includes recommendations which are rejected by Council).
- 2) Financial Management - outstanding rates and charges at 30 June 2016 to be <=5% of total Rates and Charges raised during 2015/16.
- 3) Financial Management - Obtain clear audit opinion on Financial Statements.

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
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100

2.2 Strategic Objective 2: A Planned Future

A planned future creates an attractive shire with quality buildings and spaces accessible travel and transport, and a community that has the services and facilities it needs now and in the future; supports a prosperous economy where trade, manufacturing and business activity flourishes.

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Statutory Planning	This service fulfils Council's statutory obligations in being the responsible authority for the management and regulation of land use and development, with the aim of achieving sustainable outcomes in the interests of current and future generations.	1,407 (190) 1,217
Strategic Planning	This service ensures that land use planning is undertaken to meet the sustainable long term needs of current and future generations.	287 (2) 285
Economic Development	This service facilitates a healthy and resilient economy by providing effective leadership, advocacy, and partnership, by working with government business and the community.	473 (12) 461
Tourism	This service provides economic benefit by promoting the shire as a location for visitors to enjoy, explore and return to. Visitor information is provided via Council's two Visitor Information Centres and via media.	1,045 (478) 567
Sustainable Asset Management	This service provides for sustainable planning, development and use of Council's assets with the aim to maximise community utility in the present and for future generations.	752 0 752
Building Control	This service provides for planned building developments to meet present and future community requirements.	322 (93) 229

Major Initiatives

- 4) Asset Renewal - Achieve asset renewal ratio of $\geq 100\%$.
- 5) Completion of Staged CBD Entrances Project \$700,000.
- 6) Implement Colac Marketing Strategy \$20,000.

Service Performance Outcome Indicators

The following indicators 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
Economic Development	Economic activity	Change in number of businesses (Percentage change in the number of businesses with an ABN in the municipality)	[Number of businesses with an ABN in the municipality at the end of the financial year /less the number 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

2.3 Strategic Objective 3: A Place To Live and Grow

A Place To Live and Grow provides for a community where people feel cared for and supported; where buildings and spaces facilitate creativity, social activity and enrichment of life, and where people have access to gain the skills and education needed to reach their potential.

Services

Business area	Description of services provided	Expenditure
		(Revenue) Net Cost \$'000
Arts & Culture	This service is responsible for the management and provision of arts and cultural services to the community. This service is responsible for the running of the Colac Otway Performing Arts & Cultural Centre.	922 (534) 388
Older Persons & Disability Services	This service provides support to older and disabled members of our community in order to sustain quality of life for all our residents.	2891 (2,621) 270
Children and Family Services	This service provides support to our children, families and youth to encourage and nurture their growth and development.	849 (574) 275
Infrastructure Services	This service provides for the physical assets required by the community to maintain a happy, healthy and sustainable lifestyle	4760 (210) 4550
Parks, Gardens and Reserves	This service provides for the maintenance of open space for the enjoyment of all community members.	1150 0 1150
Waste Management	This service provides for the efficient and effective control of waste products produced by our community. It includes the provision of waste collection services as well as for disposal to landfill.	3239 (2,987) 252
Apollo Bay Harbour	This service manages and maintains the Apollo Bay Harbour for the enjoyment of the community.	1224 (896) 328
Colac Livestock Selling Centre	This service provides a vital link in our rural infrastructure by providing a marketplace for buying and selling livestock.	449 (638) -189

Major Initiatives

- 7) Physical Delivery of 90% of the budgeted capital works projects by 30 June 2016.
- 8) Actual expenditure on capital works to be $\geq 90\%$ of budget spend.
- 9) Actual net results on Older Persons & Disability Services to be delivered within +/-5% variance to budget.

Service Performance Outcome Indicators

The following indicators outline 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
Home and Community Care	Participation	Participation in HACC service (Percentage of the municipal target population who receive a HACC service) Participation in HACC service by CALD people (Percentage of the municipal target population in relation to CALD people who receive a HACC service)	[Number of people that received a HACC service / Municipal target population for HACC services] x100 [Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services] x100
Maternal and Child Health	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service) Participation in MCH service by Aboriginal children (Percentage of Aboriginal 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 [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
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.

2.4 Strategic Objective 4: A Healthy Community

A Healthy Community actively connects and includes people of all ages and backgrounds and promotes a healthy and vibrant community life in a clean, safe and sustainable environment.

Services

Service area	Description of services provided	Expenditure
		(Revenue) Net Cost \$'000
Local Laws	This service provides for community safety and health by providing for a framework for behaviours which affect our community well-being.	706 (368) 338
Emergency Management	This service provides for the necessary support for the community in the case of an emergency event occurring.	286 (24) 262
Events	This service provides for active community involvement in the provisioning of management and support for community entertainment and events.	231 (3) 228
Environment	This service provides for management of our natural environment to the betterment and enjoyment of all members of our community.	565 (3) 562
Recreation	This service provides for active community involvement and the promotion of healthy lifestyles by providing for suitable sporting and recreational facilities.	709 0 709
BlueWater Fitness Centre	This service actively promotes a healthy lifestyle for our community by directly providing swimming and gymnasium facilities.	1488 (946) 542
Public Health	This service promotes a healthy and safe lifestyle by actively promoting and policing public health issues.	357 (149) 208
Fire Prevention	This service promotes community safety by aiming to eliminate potential fire risks within our community.	84 (47) 37
Street Lighting	This service actively promotes community safety by providing a clear and safe environment in our towns after dark.	173 0 173

Major Initiatives

- 10) Community Grants program 100% subscribed to.
- 11) >=90% of Scheduled Environmental Health Inspections carried out.

Service Performance Outcome Indicators

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

Service	Indicator	Performance Measure	Computation
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
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
Food safety	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] 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
Good Governance	13,562	17,735	(4,173)
A Planned Future	3,511	4,286	(775)
A Place To Live and Grow	7,024	15,484	(8,460)
A Healthy Community and	3,059	4,599	(1,540)
Other non-attributable	1,895		
Deficit before funding sources	29,051		
Funding sources:			
Rates & charges	27,987		
Capital grants	5,893		
Total funding sources	33,880		
Surplus for the year	4,829		



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 Colac Otway Shire Council

Colac Otway Shire Council is located in the South West of Victoria. The shire, covering an area of 3,443 square kilometres, stretching from the plains of Cressy in the north to rainforest of Cape Otway in the south. The shire consists of rich agricultural lands, timbered forrests and the urban areas of Colac, Apollo Bay, Birregurra, Pirron Yallock and Cressy. The shire administrative centre is based in the urban hub of Colac, with an additional service centre in the coastal town of Apollo Bay.

The current shire was created through the amalgamation between the former City of Colac and the former Shire of Colac and the former Shire of Otway.

Population

Our population was estimated to be 20,973 in 2013 (source: Australian Bureau Statistics). Our population has remained relatively steady over the last decade exhibiting a 1.0% growth rate. We are anticipating increased population growth in the medium term as the duplication of the Princess Highway from Geelong to Colac opens up access to the region.

Ageing population

The shire has a relatively older population, with 59.7% of our residents being over 35 years old. Over one quarter (25.7%) are aged over 60 years old, with 19.4% of our population school- aged (between 5 and 19 years old).

Only 7.5% of our population was born outside of Australia.

Employment and occupation

Colac Otway's residents enjoy steady employment, with 97% of our active workforce population in some form of employment. Of this 57% are employed in a full-time capacity.

Our five major employment sectors (which employ 56% of the workforce) are:

- Manufacturing (12.7%)
- Health Care and Social Assistance (12.6%)
- Agriculture, Forrestry & Fishing (12.0%)
- Retail Trade (10.5%)
- Tourism (8.5%)
- Education and Training (6.0%)
- Public Administration and Safety (4.8%)

Budget implications

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

- Council's Ageing population presents challenges in planning for infrastructure and services which provide ease of access and useability and support for the increasing aged members of our community. We also face workforce issues as the 'workforce' age demographic declines.
- The location, relatively large area and very diverse topography of the shire presents transport issues - the duplication of the Princess Highway from Geelong to Colac will alleviate a number of access issues, but may present different problem, with the potential for a significant increase in road freight and traffic travelling through the shire.
- Complex regulatory environment - Council operates in a highly regulated environment.
- Asset Renewal - the highly diverse topography within the shire presents unique circumstances in renewing assets due to the vastly different conditions from one end of the shire to the other.

3.2 External influences

- Consumer Price Index (CPI) increases on goods and services of 1.7% through the year to December quarter 2014 (ABS release 28 January 2015). State-wide CPI is forecast to be 2.5% for the 2015/16 year (Victorian Budget Papers 2014/15).
- Australian Average Weekly Earnings (AWE) growth for Public Sector full-time adult ordinary time earnings in the 12 months to May 2014 was 3.1% (ABS release 14 August 2014). The wages price index in Victoria is projected to be 3.50% per annum in 2015/16 and the subsequent two years (Victorian Budget Papers 2014/15). Council must renegotiate a new Collective Agreement during the 2015/16 year.
- Ongoing freeze in Victorian Grants Commission funding.
- Receipt of one off additional \$1.2 million capital works funding in 2015/16 as part of the Roads to Recovery program.
- Cost Shifting occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time the funds received by local governments do not increase in line with real cost increases. Examples of services that are subject to Cost Shifting include school crossing supervisors, library services, pest and weed control services and home and community care for aged residents. In all these services the level of payment received by Council from the State Government does not reflect the real cost of providing the service to the community.
- The Victorian State Government has announced that local government rates will be capped from 2016-17. Depending on the level at which rates are capped Council may need to undertake a review of services that are provided to the community with the aim of reducing the level of rate payer subsidy for services undertaken by Local Government on behalf of the State and Federal Governments.
- Councils across Australia raise approximately 3% of the total taxation collected by all levels of Government in Australia. In addition Councils are entrusted with the maintenance of more than 30% of all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.

- The carbon price repeal legislation received Royal Assent on 17 July 2014, effective from 1 July 2014. Councils are expected to account for the carbon price refunds received and unused carbon price revenue collected in a transparent way. The Australian Competition and Consumer Commission has recently suggested that Councils use the money collected for the Carbon Tax on projects or infrastructure benefiting their communities or by accounting for this additional money by setting their future fees and charges lower than they would otherwise have been.
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of the *Fire Services Property Levy Act 2012*.

3.3 Internal influences

As well as external influences, there are also a number of internal influences which are expected to have an impact on the preparation of the 2015/16 Budget. These matters have arisen from events occurring in the 2014/15 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2015/16 year. These matters and their financial impact are set out below:

- Wage growth arising from Council's current Enterprise Bargaining Agreement.
- The return to full scale operation of the Bluewater Fitness Centre during 2015/16 after a comprehensive redevelopment of the site. This will affect income (from fees and charges), Employee Benefits (from increased staffing requirements arising from returning the centre to full operations) and Materials and Services (increases in utilities and consumables arising from full operation of the centre)
- New resources in Environmental Health and Strategic Property Management services.

3.4 Budget principles

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

- Existing fees and charges to be increased in line with CPI or market levels
- Grants to be based on confirmed funding levels
- New revenue sources to be identified where possible
- Service levels to be maintained at 2014/15 levels with the aim to use less resources with an emphasis on innovation and efficiency
- Salaries and wages to be increased in line with Average Weekly Earnings and Council's EBA
- Contract labor to be minimized
- 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.

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

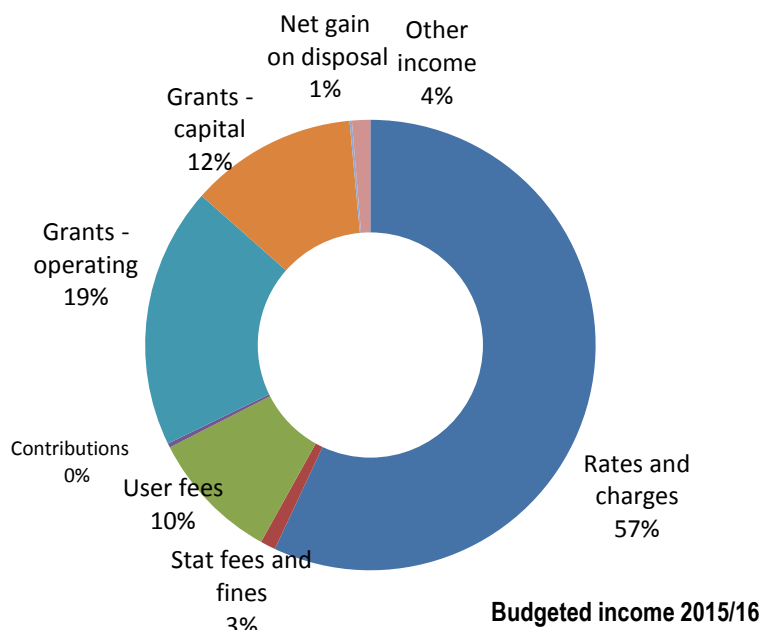
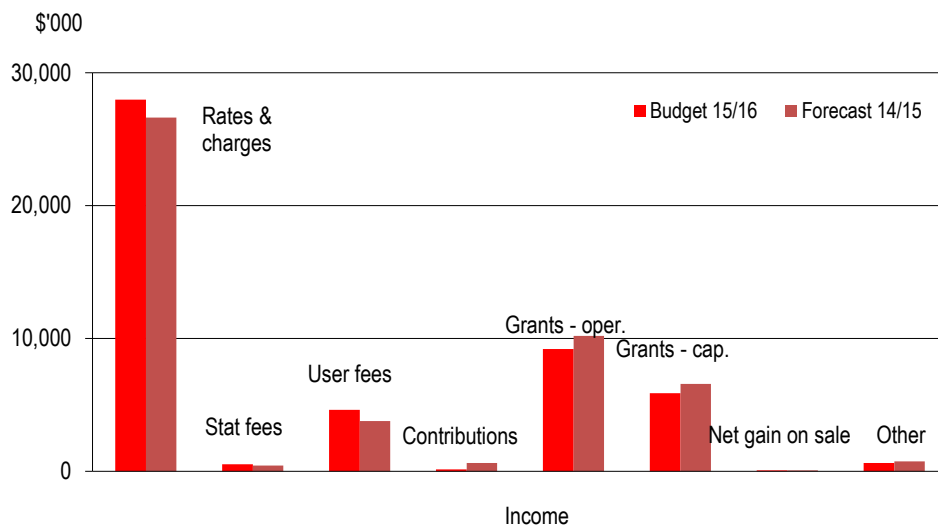
	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Total income	4.2	49,086	49,120	34
Total expenses	4.3	(45,609)	(44,291)	1,318
Surplus (deficit) for the year		3,477	4,829	1,352
Grants –non-recurrent capital	4.2.6	(5,390)	(4,602)	788
Contributions - non-monetary assets		0	0	0
Capital contributions - other sources	4.2.4	(620)	0	620
Adjusted underlying surplus (deficit)		(2,533)	227	2,760

4.1.1 Adjusted underlying surplus (\$2.76 million increase)

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result. The adjusted underlying result for the 2015/16 year is a surplus of \$0.23 million which is a significant turnaround from the 2014/15 year. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes which are non-recurrent and capital contributions from other source. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year.

4.2 Income

Income Types	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Rates and charges	4.2.1	26,623	27,987	1,364
Statutory fees and fines	4.2.2	449	534	85
User fees	4.2.3	3,792	4,628	836
Contributions - monetary	4.2.4	620	149	(471)
Grants - operating	4.2.5	10,189	9,203	(986)
Grants - capital	4.2.6	6,590	5,893	(697)
Net gain on disposal of property, infrastructure, plant & equip.	4.2.7	81	83	2
Other income	4.2.8	742	643	(99)
Total income		49,086	49,120	34



Source: Appendix A

4.2.1 Rates and charges (\$1.36 million increase)

It is proposed that income raised by all rates and charges be increased by 4.9% or \$1.36 million over 2014/15 to \$27.98 million. This includes an increase in the Municipal Charge of 4.34%; kerbside waste charge of 4.95%; and forecasts supplementary rates of \$0.10 million. 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 (\$0.09 million increase)

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

Statutory fees are forecast to increase by 18.9% or \$0.09 million compared to 2014/15. Statutory Planning fees will increase by \$0.02 million due to anticipated increased activity in the building sector. Traffic Enforcement fees will also increase by \$0.06 million due to the appointment of an additional enforcement officer.

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

4.2.3 User fees (\$0.84 million increase)

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include separate rating schemes, use of leisure, entertainment and other community facilities and the provision of human services such as family day care and home help services. In setting the budget, Council has reviewed the reasonableness of all of its user fees and charges with the intent of balancing maximum cost recovery with the users capacity to pay and other market realities, including competition and provision of alternative facilities.

User charges are projected to increase by a significant 22% or \$0.84 million over 2014/15. The main area contributing to the increase is leisure services (\$0.35 million) due to the expected full reopening of Council's Blue Water Fitness Centre during the first quarter of 2015/16 after a comprehensive year-long refurbishment; and also a significant increase in the community care area (\$0.42), where Council is engaging in considerably more third party packaged care programs. In addition, Council has increased all other user fees by at least 2.5% to cover inflationary trends over the budget period to maintain parity between user charges and the costs of service delivery.

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

4.2.4 Contributions - monetary (\$0.47 million decrease)

Contributions relate to monies paid by developers in regard to public resort and recreation, drainage and car parking in accordance with planning permits issued for property development.

Contributions are projected to decrease by \$0.47 million or 76% compared to 2014/15 due mainly to the completion of a number of major developments within the municipality during the 2014/15 year, most notably being the Pascoe Street carpark program in Apollo Bay.

4.2.5 Grants - operating (\$0.99 million decrease)

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants has decreased by 9.7% or \$0.99 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	6,018	6,018	0
Family day care	253	304	51
Aged & Disability Services	60	54	(6)
Administration	44	44	0
<i>Recurrent - State Government</i>			
Aged care	1205	1275	70
School crossing supervisors	55	44	(11)
Port management	702	702	0
Maternal and child health	214	215	1
Recreation & Culture	197	97	(100)
Community safety	50	50	0
Administration	467	163	(304)
Total recurrent grants	9,265	8,966	(299)
<i>Non-recurrent - State Government</i>			
Administration	268	12	(256)
Environment protection & services	444	115	(329)
Planning services	0	35	35
Aged care	62	0	(62)
Planning services	150	75	(75)
Total non-recurrent grants	924	237	(687)
Total operating grants	10,189	9,203	(986)

Increases or decreases in specific operating grant funding reflect expected changes in demand for these services. The Victoria Grants Commission (VGC) funding is budgeted to remain static as per the ongoing freeze in Financial Assistance Grants by the Australian Government. There have been significant reduction in Administration of Economic Development grants and in Environmental project grants reflecting the completion of projects in those areas.

4.2.6 Grants - capital (\$0.07 million decrease)

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall the level of capital grants has remained relatively steady with a minor decrease of 1% or \$0.06 million compared to 2014/15. There have however been some major movements in the break down of these grants. Notably Council will receive considerably less infrastructure grants through the cessation of the Country Roads and Bridges grant (\$1.0 million) for 2015/16. This has been offset for 2015/16 by an anticipated one off increase of \$1.29 million in the Roads to Recovery Grant received by Council. In other areas the funding for the Blue Water Fitness Centre redevelopment (\$2.75 million) ends in 2014/15, but Council anticipated to receive \$2.48 million in grants for the redevelopment of the Colac Central Reserve during 2015/16. 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	Budget	Variance
	Actual 2014/15 \$'000	2015/16 \$'000	\$'000
<i>Recurrent - Commonwealth Government</i>			
Roads to Recovery	1200	2491	1291
<i>Recurrent - State Government</i>			
	-	-	-
Total recurrent grants	1200	2491	1291
<i>Non-recurrent - Commonwealth Government</i>			
Parks, Open Space, Streetscapes	-	200	200
<i>Non-recurrent - State Government</i>			
Buildings	2758	-	-2,758
Parks, Open Space, Streetscapes	98	583	485
Recreation	65	2,540	2,475
Aerodromes	182	79	-103
Other Infrastructure	2287	-	-2,287
Total non-recurrent grants	5,390	3,402	-1,988
Total capital grants	6,590	5,893	-697

4.2.7 Net gain on disposal of property, infrastructure, plant and equipment (\$0.002 million increase)

Proceeds from the disposal of Council assets is forecast to be \$0.39 million for 2015/16 and relate mainly to the planned cyclical replacement of part of the plant and vehicle fleet (\$1.70 million). The written down value of assets sold is forecast to be \$0.31 million.

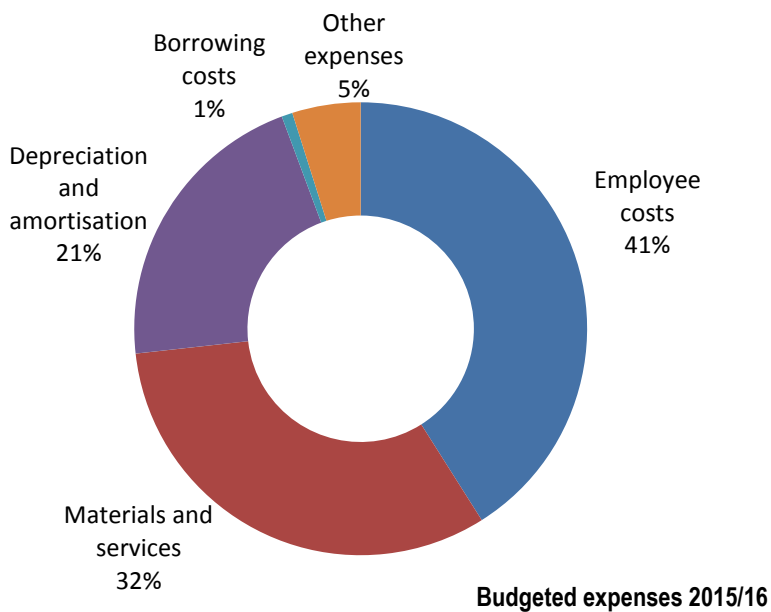
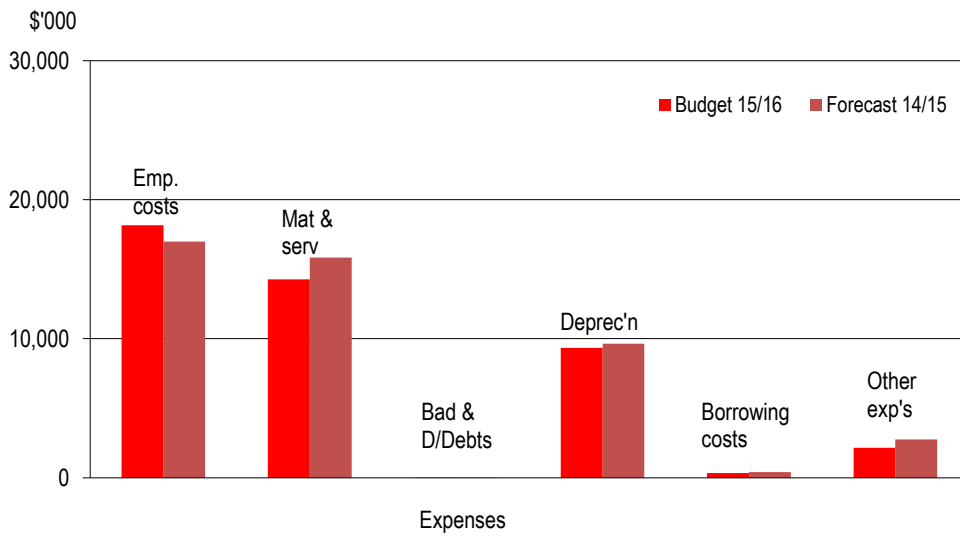
4.2.8 Other income (\$0.10 million decrease)

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 decrease by 15% or \$0.11 million compared to 2014/15. Interest on investments is forecast to decline by 13% or \$0.07 million compared to 2014/15. This is mainly due to a forecast reduction in Council's available cash reserves during 2015/16 to fund major infrastructure projects and significantly lower forecast interest rates available on investments.

4.3 Expenses

Expense Types	Ref	Forecast	Budget	Variance
		Actual 2014/15 \$'000	2015/16 \$'000	\$'000
Employee costs	4.3.1	16,980	18,168	1,188
Materials and services	4.3.2	15,836	14,274	(1,562)
Bad and doubtful debts	4.3.3	2	2	0
Depreciation and amortisation	4.3.4	9,635	9,338	(297)
Borrowing costs	4.3.5	410	346	(64)
Other expenses	4.3.6	2,746	2,163	(583)
Total expenses		45,609	44,291	(1,318)



Source: Appendix A

4.3.1 Employee costs (\$1.19 million increase)

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

Employee costs are forecast to increase by 7% or \$1.19 million compared to 2014/15 forecast. This increase relates to three key factors:

- Council's Enterprise Bargaining Agreement (EBA) which calls for a 3.6% increase in base wage rates over 2015/16
- Movements between bandings and classifications under Council's EBA provisions which is anticipated to add 1.4% to base wage rates during 2015/16
- Movement of approximately \$0.25 million of wages from capital works programs in 2014/15 to operating programs in 2015/16 as a result of different works priorities.
- An additional \$0.26 million anticipated from returning the Blue Water Fitness Centre to full operating hours during 2015/16
- New resources in Environmental Health and Strategic Property Management.

When reviewing total employee expenses against the original budget from 2014/15 (\$17.49 million) we see a smaller 3.8% increase, very much in line with the provisions of Council's EBA. The difference between the original anticipated budget and the current revised budget for 2014-15 is largely due to that the bluewater fitness centre did not open during 2014/15 so a lesser amount of wages were incurred than were anticipated.

A summary of human resources expenditure categorised according to the organisational structure of Council

Department	Budget 2015/16 \$'000	Comprises	
		Permanent Full Time \$'000	Permanent Part Time \$'000
Chief Executive Office	552	535	17
Corporate & Community Services	8,179	4,643	3,536
Infrastructure Services	5,402	5,066	336
Sustainable Planning & Development	3,603	2,143	1,460
Total permanent staff expenditure	17,736	12,387	5,349
Casuals and other expenditure	432		
Capitalised labour costs	578		
Total expenditure	18,746		

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

Department	Budget FTE	Comprises	
		FTE Full Time	FTE Part Time
Chief Executive Office	4.5	4	0.5
Corporate & Community Services	99.2	48	51.2
Infrastructure Services	78.1	76	2.1
Sustainable Planning & Development	39.33	28	11.3
Total	221.1	156	65.1
Total staff	221.1		

4.3.2 Materials and services (\$1.56 million decrease)

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by 3.6% or \$0.83 million compared to 2014/15.

Contractor costs are forecast to decrease by \$1.07 million compared to 2014/15. This is mainly due to project works which have been largely or at least stage completed by 30 June 2015. The larger of these include:

- Environmental (Victorian Adaptation & Sustainability Partnerships) projects (\$0.40 million)
- Advancing Country Towns projects (\$0.40 million)
- Environmental (Climate Resilient Communities) projects (\$0.22 million)

Other expenses with noticeable anticipated movements include:

- Materials purchased for the replacement of Kerbside Organics bins will reduce by \$0.50 million, as this project will be finalised before June 30 2015
- Memberships are anticipated to decrease by \$0.03 million
- Public Liability Insurance is expected to increase by \$0.09 million
- Fuel costs are anticipated to increase by \$0.02 million
- Utilities (Electricity, Water, Gas) are anticipated to increase by \$0.05 million)

4.3.3 Bad and doubtful debts (\$0 change)

Bad and doubtful debts is projected to remain at the same levels for 2014/15.

4.3.4 Depreciation and amortisation (\$0.30 million decrease)

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. The decrease of \$0.30 million for 2015/16 is due mainly to a comprehensive review of Council's asset management systems and practices which has resulted in a significantly more accurate calculation of depreciation for the 2015/16 year.

4.3.5 Borrowing costs (\$0.05 million decrease)

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

4.3.6 Other expenses (\$0.06 million decrease)

Other expenses relate to a range of unclassified items including contributions to community groups, advertising, insurances, motor vehicle registrations and other miscellaneous expenditure items. Other expenses are forecast to decrease by \$0.06 million 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		26,623	27,888	1,265
User fees and fines		4,530	5,760	1,230
Grants - operating		10,917	9,203	(1,714)
Grants - capital		6,163	5,893	(270)
Interest		503	428	(75)
Other receipts		2,617	1,471	(1,146)
		51,353	50,643	(710)
<i>Payments</i>				
Employee costs		(16,816)	(17,999)	(1,183)
Other payments		(17,436)	(17,229)	207
		(34,252)	(35,228)	(976)
Net cash provided by operating activities		17,101	15,415	(1,686)
Cash flows from investing activities	5.1.2			
Payments for property, infrastructure, plant & equip.		(20,014)	(17,376)	2,638
Proceeds from sale of property, infrastructure, plant & equipment		375	427	52
Net cash used in investing activities		(19,639)	(16,949)	2,690
Cash flows from financing activities	5.1.3			
Finance costs		(410)	(346)	64
Proceeds from borrowings		1,000	0	(1,000)
Repayment of borrowings		(553)	(591)	(38)
Net cash used in financing activities		37	(937)	(974)
Net decrease in cash and cash equivalents		(2,501)	(2,471)	30
Cash and cash equivalents at the beginning of the year		12,815	10,314	(2,501)
Cash and cash equivalents at end of the year	5.1.4	10,314	7,843	(2,471)

5.1.1 Operating activities (\$1.68 million decrease)

The decrease in cash inflows from operating activities is due to a combination of slightly lower income, mainly from a significant reduction in operating grants and other income, and a larger reduction in other payments of \$2.91 million.

The net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement. The budgeted operating result is reconciled to budgeted cash flows available from operating activities as set out in the following table.

	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Surplus (deficit) for the year	3,477	4,829	1,352
Depreciation	9,635	9,338	(297)
Loss (gain) on disposal of property, infrastructure, plant & equipment	(81)	(83)	(2)
Finance costs	410	346	(64)
Net movement in assets and liabilities	3,660	985	(2,675)
Cash flows available from operating activities	17,101	15,415	(1,686)

5.1.2 Investing activities (\$2.69 million decrease)

The small decrease in payments for investing activities represents the planned capital works expenditure disclosed in section 10 of this budget report.

5.1.3 Financing activities (\$0.97 million decrease)

For 2015/16 the total of principal repayments and finance charges is \$0.94 million. The majority of the decline in cash generated from financing activities is attributed to Council budgeting to not take on any new debt during 2015-16. Council took on \$1.00 million in new debt in 2014/15.

5.1.4 Cash and cash equivalents at end of the year (\$2.47 million decrease)

Overall, total cash and investments is forecast to decrease by \$2.47 million to \$7.83 million as at 30 June 2016. This includes an amount of \$2.99 million of capital expenditure which is carried forward from 2014/15. This amount is funded from reserves. This is consistent with Council's Capital Budget for 2015/16 (see Section 6).

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 \$9.84 million, which has been restricted as shown in the following table.

	Ref	Forecast		Variance
		Actual 2015 \$'000	Budget 2016 \$'000	
Total cash and investments		10,314	7,843	(2,471)
Restricted cash and investments				
- Statutory reserves	5.2.1	(1,207)	(1,204)	3
- Cash held to carry forward capital works	5.2.2	(2,998)	0	2,998
- Trust funds and deposits		(248)	(248)	0
Unrestricted cash and investments	5.2.3	5,861	6,391	530
- Discretionary reserves	5.2.4	(4,418)	(3,498)	920
Unrestricted cash adjusted for discretionary reserves	5.2.5	1,443	2,893	1,450

5.2.1 Statutory reserves (\$1.20 million)

These funds must be applied for specified statutory purposes in accordance with various legislative requirements. While these funds earn interest revenues for Council, the funds are not available for other purposes. Examples include the Recreational Lands Reserve, the Carparking Reserve and the Landfill Rehabilitation Reserve.

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 \$2.74 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 (\$6.21 million)

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 the previous financial year.

5.2.4 Discretionary reserves (\$3.50 million)

These funds are shown as discretionary reserves as, although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes. The decisions about future use of these funds has been reflected in Council's Strategic Resource Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan.

5.2.5 Unrestricted cash adjusted for discretionary reserves (\$2.72 million)

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

6. Analysis of capital budget

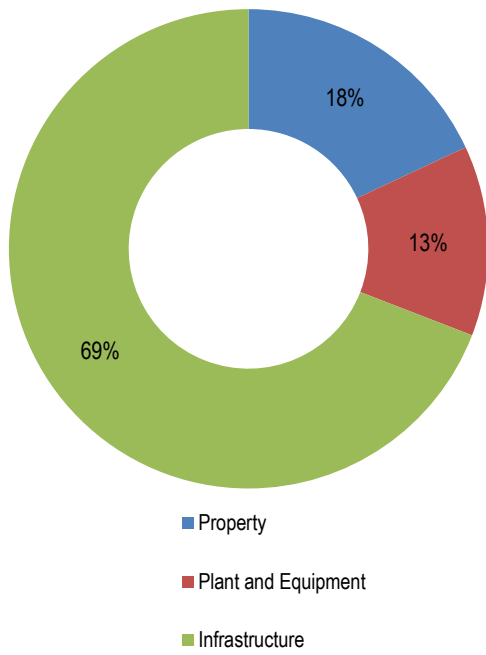
This section analyses the planned capital expenditure budget for the 2015/16 year and the sources of funding for the capital budget. Further detail on the capital works program can be found in Appendix C.

6.1 Capital works

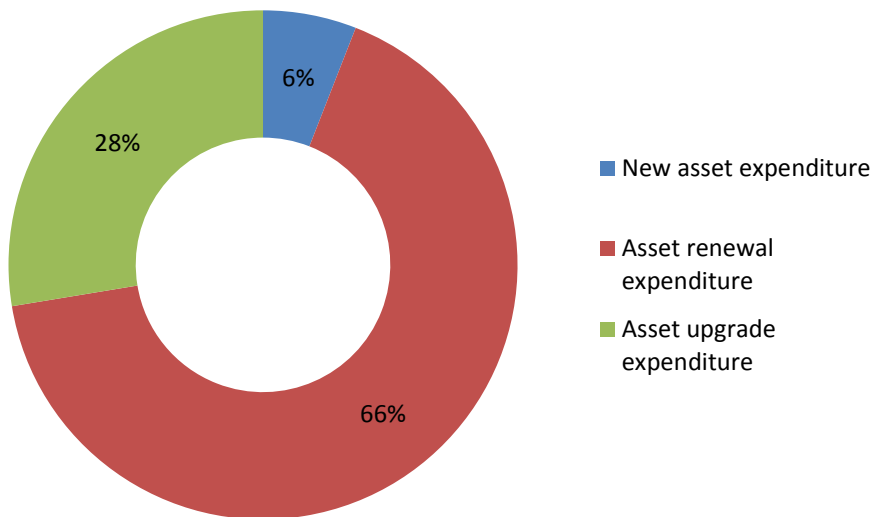
Capital Works Areas	Ref	Forecast	Budget	Variance
		Actual 2014/15 \$'000	2015/16 \$'000	\$'000
Works carried forward	6.1.1			
Property				
Buildings		0	1,934	1,934
Total property		0	1,934	1,934
Plant and equipment				
Computers and telecommunications		0	56	56
Total plant and equipment		0	56	56
Infrastructure				
Bridges		0	422	422
Recreational, leisure and community		0	150	150
Parks, open space and streetscapes		0	300	300
Other infrastructure		0	137	137
Total infrastructure		0	1,009	872
Total works carried forward		0	2,999	2,862
New works				
Property	6.1.2			
Land improvements		16	0	(16)
Total land		16	0	(16)
Buildings		8,502	1,194	(7,309)
Total buildings		8,502	1,194	(7,309)
Total property		8,518	1,194	(7,325)
Plant and equipment	6.1.3			
Plant, machinery and equipment		1,798	1,917	119
Fixtures, fittings and furniture		60	30	(30)
Computers and telecommunications		281	222	(59)
Total plant and equipment		2,139	2,169	30
Infrastructure	6.1.4			
Roads		5,787	5,600	(187)
Bridges		991	250	(741)
Footpaths and cycleways		1,068	654	(414)
Drainage		162	150	(12)
Recreational, leisure and community		196	2,710	2,514
Parks, open space and streetscapes		142	1,178	1,036
Aerodromes		91	0	(91)
Other infrastructure		774	433	(341)
Total infrastructure		9,211	10,975	1,764
Total new works		19,868	14,338	(5,531)
Total capital works expenditure		19,868	17,337	(2,669)
Represented by:				
New asset expenditure	6.1.5	1,774	1,029	(745)
Asset renewal expenditure	6.1.5	10,327	11,523	1,196
Asset upgrade expenditure	6.1.5	7,767	4,785	(2,982)
Asset expansion expenditure	6.1.5	0	0	0
Total capital works expenditure		19,868	17,337	(2,531)



Budgeted capital works 2015/16



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 (\$2.99 million)

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 \$2.99 million of capital works will be incomplete and be carried forward into the 2015/16 year. The more significant projects include the Blue Water Fitness Centre Redevelopment (\$1.34 million), the Bridge Renewal Program (\$0.42 million), Colac CBD & Enterances Program (\$0.3 million) and Disability

6.1.2 Property (\$1.19 million)

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

For the 2015/16 year, \$1.19 million will be expended on building and building improvement projects. The major projects are Council's building Renewal program of \$0.60 million, and completion of the Blue Water Fitness Centre (\$0.5 million).

6.1.3 Plant and equipment (\$2.17million)

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

For the 2015/16 year, \$2.17 million will be expended on plant, equipment and other projects. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$1.27 million), upgrade and replacement of information technology (\$0.22million) and miscellaneous furniture and equipment purchases (\$0.03 million).

6.1.4 Infrastructure (\$10.98 million)

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, \$5.60 million will be expended on road projects. The more significant projects include sealed road reconstructions (\$2.35 million), unsealed road resheeting (\$1.40 million), local roads reseal program (\$0.75 million), and sealed roads major patch program (\$0.30 million).

\$0.60 million will be expended on drainage renewal projects.

\$2.71 million will be expended on recreation, leisure and community assets, including \$2.48 million for the Colac Central Reserve Redevelopment project.

Other infrastructure expenditure includes \$0.25 million on bridges, \$0.65 million on footpaths and cycleways, \$0.43 million on other infrastructure.

6.1.5 Asset renewal (\$11.52 million), new assets (\$1.03 million) and upgrade (\$4.79 million)

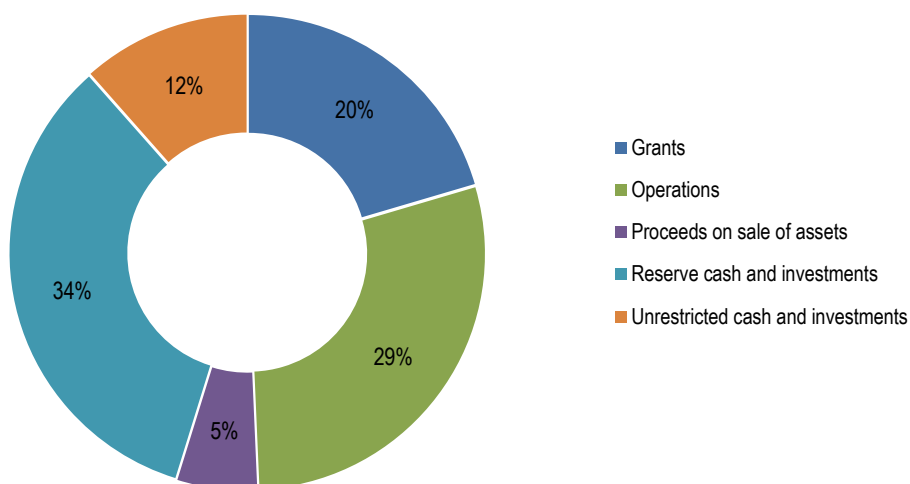
A distinction is made between expenditure on new assets, asset renewal, upgrade and expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have 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 constitute expenditure on new assets, are the construction of new footpaths across the Shire (\$0.25 million), equipment for the Colac Otway Performing Arts and Culture Centre (\$0.20 million), the construction of an underground rainwater harvesting tank at Colac's Memorial Square (\$0.19 million), the construction of new playgrounds (\$0.14 million) and the provisioning of solar PV systems on Council facilities (\$0.11 million). The remaining capital expenditure represents renewals and expansion/upgrades of existing assets.

6.2 Funding sources

Sources of funding	Ref	Forecast	Budget	Variance
		Actual 2014/15 \$'000	2015/16 \$'000	\$'000
Works carried forward				
Current year funding				
Grants		0	482	482
Contributions		0	10	10
Borrowings		0	129	129
Council cash				
- operations		0	0	0
- proceeds on sale of assets		0	0	0
- reserve cash and investments		0	2,378	2,378
- unrestricted cash and investments		0	0	0
Total works carried forward	6.2.1	0	2,999	2,999
New works				
Current year funding				
Grants	6.2.2	5,951	5,893	(58)
Contributions		620	0	(620)
Borrowings		1,287	0	(1,287)
Council cash				
- operations	6.2.3	6,655	7,408	753
- proceeds on sale of assets	6.2.4	341	388	47
- reserve cash and investments	6.2.5	2,324	649	(1,675)
Total new works		17,178	14,338	(2,841)
Total funding sources		17,178	17,337	159

Budgeted total funding sources 2015/16



Source: Appendix A

6.2.1 Carried forward works (\$2.99 million)

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 \$2.74 million of capital works will be incomplete and be carried forward into the 2015/16 year.

6.2.2 Grants - Capital (\$5.89 million)

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Significant grants and contributions are budgeted to be received for Roads to Recovery projects (\$2.49 million), and the Colac Central Reserve redevelopment project (\$2.48 million)

6.2.3 Council cash - operations (\$7.41 million)

Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$7.51 million will be generated from operations to fund the 2015/16 capital works program. This amount equates to the cash generated from operating activities of \$15.42 million as set out in Section 5. 'Analysis of Budgeted Cash Position'.

6.2.4 Council cash - proceeds from sale of assets (\$0.39 million)

Proceeds from sale of assets include plant and motor vehicle sales in accordance with Council's renewal policies of \$0.39 million.

6.2.5 Reserve cash - reserve cash and investments (\$0.65 million)

Council has significant cash reserves, which it is currently using to fund its annual capital works program. The reserves include monies set aside for specific purposes. For 2015/16 \$0.65 million will be used to fund part of the new capital works program including plant and fleet renewal (\$0.1 million), Buildings renewal (\$0.46 million), and Playgrounds (\$0.08 million)

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

	Ref	Forecast Actual 2015 \$'000	Budget 2016 \$'000	Variance \$'000
Current assets	7.1.1			
Cash and cash equivalents		10,314	7,843	(2,471)
Trade and other receivables		2,411	2,419	8
Financial assets		0	0	0
Other assets		182	182	0
Total current assets		12,907	10,444	(2,463)
Non-current assets	7.1.1			
Investments in associates and joint ventures		398	398	0
Property, infrastructure, plant and equipment		283,267	289,961	6,694
Total non-current assets		283,665	290,359	6,694
Total assets		296,572	300,803	4,231
Current liabilities	7.1.2			
Trade and other payables		1,666	1,491	175
Trust funds and other deposits		248	248	0
Provisions		4,763	4,858	(95)
Interest-bearing loans and borrowings		591	636	(45)
Total current liabilities		7,268	7,233	35
Non-current liabilities	7.1.2			
Provisions		3,654	3,727	(73)
Interest-bearing loans and borrowings		4,773	4,137	636
Total non-current liabilities		8,427	7,864	563
Total liabilities		15,695	15,097	598
Net assets		280,877	285,706	4,829
Equity	7.1.4			
Accumulated surplus		121,833	130,582	8,749
Reserves		159,044	155,124	(3,920)
Total equity		280,877	285,706	4,829

Source: Appendix A

7.1.1 Current Assets (\$2.47 million decrease) and Non-Current Assets (\$6.69 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to decrease by \$2.47million 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. The value of Other Assets are not anticipated to move significantly.

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 (\$17.37 million of new, upgraded and renewed assets), depreciation of assets (\$9.34 million), the sale through sale of property, plant and equipment (\$0.4 million) and assets values written off (\$1.0 million).

7.1.2 Current Liabilities (\$0.04million decrease) and Non Current Liabilities (\$0.60 million decrease)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to decline slightly with 2014/15 levels.

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

Interest-bearing loans and borrowings are borrowings of Council. The Council is budgeting to repay loan principal of \$0.64 million over the year.

7.1.3 Working Capital (\$0.57million increase)

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

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

	Forecast Actual 2015 \$'000	Budget 2016 \$'000	Variance \$'000
Current assets	12,907	10,444	2,463
Current liabilities	7,268	7,233	35
Working capital	5,639	3,211	2,428
Restricted cash and investment current assets			
- Statutory reserves	(1,207)	(1,204)	(3)
- Cash used to fund carry forward capital works	(2,998)	0	(2,998)
- Trust funds and deposits	248	248	0
Unrestricted working capital	1,434	2,007	(573)

In addition to the restricted cash shown above, Council is also projected to hold \$3.49 million in discretionary reserves at 30 June 2016. Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes.

7.1.4 Equity (\$4.83 million increase)

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

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

During the year an amount of \$0.24 million (net) is budgeted to be transferred to other reserves from accumulated surplus. This is a transfer between equity balances only and does not impact on the total balance of equity.

7.2 Key assumptions

In preparing the Budgeted Balance Sheet for the year ending 30 June 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 98.5% of total rates and charges raised will be collected in the 2015/16 year (2014/15: 97.8% forecast actual)
- Trade creditors to be based on total capital and operating expenditure less written down value of assets sold, depreciation and employee costs. Payment cycle is 30 days
- Other debtors and creditors to remain consistent with 2014/15 levels
- Proceeds from the sale of property in 2014/15 will be received in full in the 2015/16 year
- Employee entitlements to be increased by the Collective Agreement outcome offset by the impact of more active management of leave entitlements of staff
- Repayment of loan principal to be \$0.64 million
- Total capital expenditure to be \$17.08 million, including \$2.74 million carried forward from the previous year.

8. Strategic resource plan and financial performance indicators

This section includes an extract of the adopted Strategic Resource Plan to provide information on the long term financial projections of the Council.

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
- Maintain Operating Surpluses
- Maintain a capital renewal program ahead of depreciation
- Achieve a balanced budget on a cash basis.

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

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

The SRP is updated annually through a rigorous process of consultation with Council service providers followed by a detailed sensitivity analysis to achieve the key financial objectives.

8.2 Financial resources

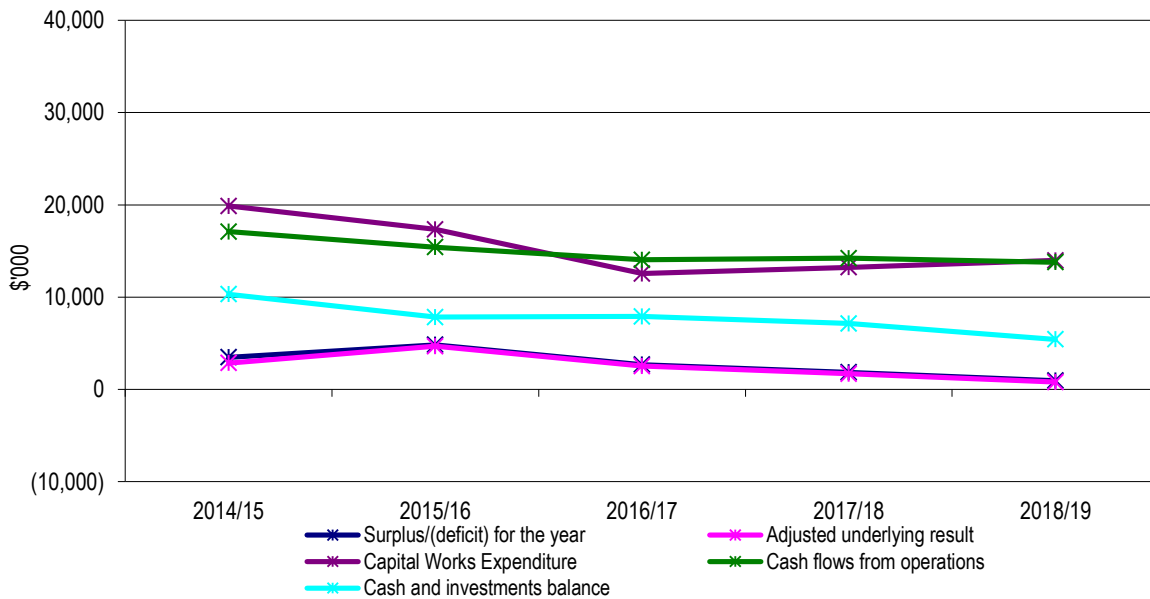
The following table summarises the key financial results for the next four years as set out in the SRP for years 2015/16 to 2018/19. Appendix A includes a more detailed analysis of the financial resources to be used over the four year period.

Indicator	Forecast	Budget	Strategic Resource Plan			Trend
	Actual		Projections			
	2014/15	2015/16	2016/17	2017/18	2018/19	+/-
	\$'000	\$'000	\$'000	\$'000	\$'000	
Surplus/(deficit) for the year	3,477	4,829	2,677	1,851	954	-
Adjusted underlying result	2,857	4,680	2,527	1,699	800	+
Cash and investments balance	10,314	7,843	7,910	7,137	5,419	o
Cash flows from operations	17,101	15,415	14,053	14,217	13,790	-
Capital works expenditure	19,868	17,337	12,562	13,230	13,971	-

Key to Forecast Trend:

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

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



The key outcomes of the Plan are as follows:

- **Financial sustainability (Section 5)** - Cash and investments is forecast to decline significantly over the four year period from \$9.80 million to \$4.90 million, as a result of severe restrictions being placed on Council's revenue raising capacity by State Government.
- **Rating levels (Section 9)** – Rate capping is expected to be implemented from the 2016/17 year. This significantly reduces Council's rate income. Council has assumed a rate capping of 2.5%
- **Service delivery strategy (section 10)** – Service levels have been maintained throughout the four year period. At this stage Council has made no decisions as to service levels in relation to rate capping.
- **Borrowing strategy (Section 10)** – Total borrowings are forecast to reduce from \$4.78 million to \$2.72 million over the four year period. No additional borrowings are anticipated over the period.
- **Infrastructure strategy (Section 10)** - Capital expenditure over the four year period will total \$56.84 million at an average of \$14.21 million.

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	Notes	Forecast	Budget	Strategic Resource Plan			Trend +/-
			Actual 2014/15	2015/16	Projections 2016/17 2017/18 2018/19			
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	6.8%	10.9%	5.7%	3.8%	1.7%	-
Liquidity								
Working Capital	Current assets / current liabilities	2	177.6%	144.4%	152.4%	139.6%	102.0%	-
Unrestricted cash	Unrestricted cash / current liabilities	3	77.2%	43.4%	44.3%	32.7%	8.3%	-
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	20.1%	17.1%	14.4%	11.8%	9.0%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3.6%	3.3%	3.2%	3.1%	3.0%	o
Indebtedness	Non-current liabilities / own source revenue		26.7%	23.3%	21.0%	18.6%	13.7%	+
Asset renewal	Asset renewal expenditure / depreciation	5	107.2%	123.4%	107.0%	108.3%	109.5%	o
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	6	54.9%	57.2%	59.9%	60.1%	60.3%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.4%	0.4%	0.4%	0.4%	0.4%	o
Efficiency								
Expenditure level	Total expenditure / no. of property assessments		\$3,075	\$2,968	\$3,037	\$3,140	\$3,249	+
Revenue level	Residential rate revenue / No. of residential property assessments		\$1,157	\$1,206	\$1,219	\$1,249	\$1,269	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		13.5%	12.7%	11.9%	12.3%	12.3%	o

Key to Forecast Trend:

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

Notes to indicators

1 Adjusted underlying result – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. As significant deterioration on Council's underlying result is expected over the period as rate capping dramatically affects Council's revenue raising capacity. Council has insufficient capacity raise alternative revenue streams to offset the effect of rate capping.

2 Working Capital – The proportion of current liabilities represented by current assets. Working capital is forecast to increase somewhat in 2015/16 year and then fall significantly as the cumulative effect of rate capping has a negative effect upon Council's cash reserves.

3 Unrestricted Cash - Trend indicates Council's reducing cash balance as a result of rate capping is having a significant negative effect on the cash available to Council for discretionary spending

4 Debt compared to rates - Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt.

5 Asset renewal - This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. Despite the restrictions being placed on Council from rate capping, Council is maintaining a positive renewal level.

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

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 2014/15	Budget 2015/16	Projections		
			2016/17	2017/18	2018/19
Employee costs (\$'000)					
- Operating	17,812	18,746	19,683	20,667	21,701
- Capital	0	0	0	0	0
Total	17,812	18,746	19,683	20,667	21,701
Employee numbers (EFT)	213.1	221.1	221.1	221.1	221.1

9. Rating information

This section contains information on Council's past and foreshadowed rating levels along with Council's rating structure and the impact of changes in property valuations. This section should be read in conjunction with Council's Rating Strategy which is available on Council's website.

9.1 Rating context

In developing the Strategic Resource Plan (referred to in Section 8.), rates and charges were identified as an important source of revenue, accounting for 57% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the Victorian community.

However, it has also been necessary to balance the importance of rate revenue as a funding source with community sensitivity to increases, particularly recent changes in property valuations and subsequently rates for some properties in the municipality. To ensure that deliberations about future rate increases have been made on an informed basis, comparisons of historical rate increases were made between Council and other similar sized councils. The following table shows a comparison of the last five years and the average rates per capita for the 2014/15 year.

Colac Otway	
Year	Shire Council
2010/11	8.0%
2011/12	5.7%
2012/13	6.8%
2013/14	6.3%
2014/15	5.1%
Average increase	6.4%
Average per assessment 2014/15	\$1,447

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

9.2 Current year rate increase

It will be necessary to achieve future revenue growth where possible while containing costs in order to continue to achieve operating surpluses to 2018/19 as set out in the Strategic Resource Plan. This may prove to be problematic in future years in an environment of rate capping coupled with the freeze on Financial Assistance Grants.

In order to achieve these objectives while maintaining service levels and a strong capital expenditure program, the general rate will increase by a modest 4.9%, the municipal charge by 4.34%, and the kerbside collection charge by 4.95%. This will raise total rate and charges for 2015/16 of \$27.99 million, including \$0.10 million generated from supplementary rates.

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

Year	General Rate Increase %	Municipal Charge Increase \$'000	Garbage Charge Increase \$'000	Recycling Charge Increase \$'000	Total Rates Raised \$'000
2014/15	5.00	5.00	4.80	5.00	26,623
2015/16	4.90	4.34	4.95	4.95	27,987
2016/17	2.50	2.50	5.00	5.00	28,654
2017/18	2.50	2.50	3.50	3.50	29,370
2018/19	2.50	2.50	3.50	3.50	30,104

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 other administrative costs of the Council.

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

Council makes a further distinction within the property value component of rates based on the purpose for which the property is used, that is, whether the property is used for residential or commercial 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 every four years.

The existing rating structure comprises six differential rates, as set out in the table below. These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Act. Council also levies a municipal charge, a kerbside collection charge and a recycling charge as allowed under the Act.

The following table summarises the rates to be determined for the 2015/16 year. A more detailed analysis of the rates to be raised is contained in Appendix B "Statutory Disclosures".

Rate type	How applied	Differential	2014/15	2015/16	Change
Residential Colac	Cents/\$ CIV	1.00	0.4317	0.45130	4.5%
Residential Colac East, Colac West, Elliminyt	Cents/\$ CIV	1.00*	0.3993	0.45130	13.0%
Residential Other	Cents/\$ CIV	0.85	0.3669	0.38360	4.5%
Rural Farm	Cents/\$ CIV	0.79	0.341	0.35650	4.5%
Holiday Rental	Cents/\$ CIV	1.00	0.4317	0.45130	4.5%
Commercial/Industrial Colac	Cents/\$ CIV	1.65	0.7123	0.74460	4.5%
Commercial/Industrial Other	Cents/\$ CIV	1.40	0.6044	0.63180	4.5%
Municipal charge	\$/ property		\$171	\$178	4.1%
Kerbside collection charge	\$/ property		\$272	\$286	5.1%
Recycling charge	\$/ property		\$180	\$189	5.0%

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

* Prior to the 2013/14 year the Residential Colac East, Colac West, Elliminyt differential was set to 85% of the base residential rate. Council resolved to remove this differential and set this rate at 100% of the base residential rate. This was to be phased in over two years, with the Residential Colac East, Colac West, Elliminyt rate being set at 92.5% of the base residential rate for the 2014/15 year, before moving to 100% of the base residential rate for the 2015/16 year.

Other Charges	How applied	2014/15	2015/16	Change
Air River Drainage Scheme	per hectare	\$0.20	\$0.00	-100.0%
Tirrengower Drainage Scheme	per hectare	\$2.50	\$2.50	0.0%

10. Summary of other strategies

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

10.1 Borrowings

In developing the Strategic Resource Plan SRP (see Section 8), borrowings was identified as an important funding source for capital works programs. In the past, Council has borrowed strongly to finance large infrastructure projects and since then has been in a phase of debt reduction. This has resulted in a reduction in debt servicing costs, but has meant that cash and investment reserves have been used as an alternate funding source to maintain robust capital works programs.

The SRP attempts to balance required expenditure against Council's capacity to raise revenue whilst at least maintaining existing service levels into the future. Limitations on Council's future rate raising capacity imposed on it by State Government requires that Council reassess all potential funding sources, including borrowings. However it must be noted that revenue sources must be sufficient to allow for repayment of debt. Council is committed to maintaining a low level of debt and as such no additional borrowings are forecast over the life of the SRP.

For the 2015/16 year, Council has decided not take out any new borrowings to fund the capital works program and therefore, after making loan repayments of \$0.59 million, will reduce its total borrowings to \$4.77 million as at 30 June 2016. 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	1,000	553	410	5,364
2015/16	0	591	346	4,773
2016/17	0	636	276	4,137
2017/18	0	683	225	3,454
2018/19	0	732	184	2,722

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	4,917,000	5,364,000
Total amount proposed to be borrowed	1,000,000	0
Total amount projected to be redeemed	(553,000)	(591,000)
Total amount of borrowings as at 30 June	5,364,000	4,773,000

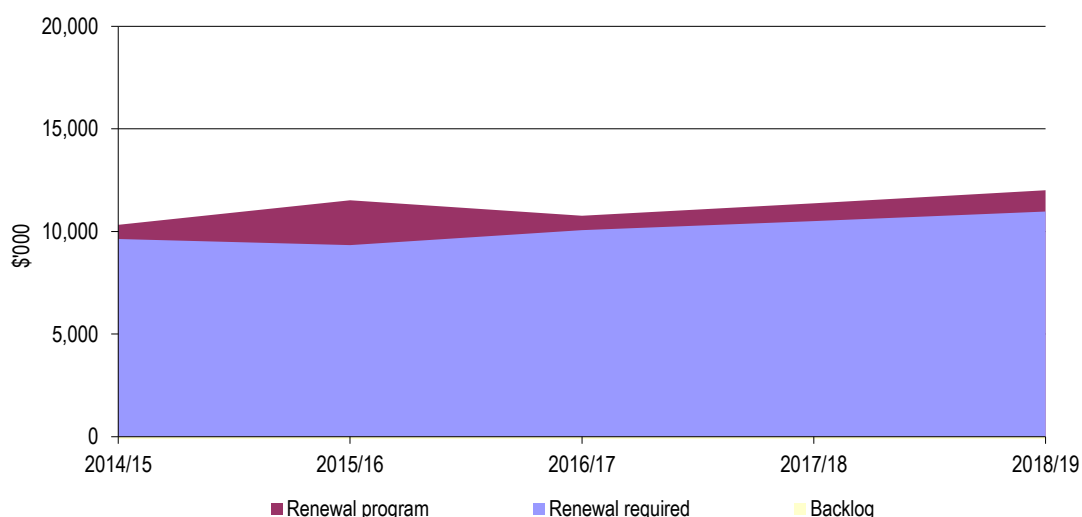
10.2 Infrastructure

The Council has developed an Infrastructure Strategy based on the knowledge provided by various Asset Management Plans, which sets out the capital expenditure requirements of Council for the next 10 years by class of asset, and is a key input to the SRP. It predicts infrastructure consumption, renewal needs and considers infrastructure needs to meet future community service expectations. The Strategy has been developed through a rigorous process of consultation and evaluation. The key aspects of the process are as follows:

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

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

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



At present, Council is able to fully fund asset renewal requirements identified in the Infrastructure Strategy (as measured by renewal against depreciation). The Infrastructure Strategy is endeavouring to provide a sufficient level of annual funding to meet ongoing asset renewal needs, the above graph indicates that in each year of the SRP the required asset renewal is being addressed and Council is fully funding its asset requirements in those years and not creating a backlog. However, Council needs to be mindful of the longer term effects of rate capping and reduced income will have on its capacity to continue to fund capital works programs.

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

- Reduction in the amount of cash and investment reserves available to fund future capital expenditure programs
- Availability of significant Federal funding for upgrade of roads
- The enactment of the *Road Management Act 2004* removing the defence of non-feasance on major assets such as roads
- Building and OHS regulations compliance applying to all Council properties

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

Summary of funding sources					
Year	Total Capital Program \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
2014/15	19,868	5,951	620	12,010	1287
2015/16	17,337	5,893	10	11,305	129
2016/17	12,562	3,546	0	9,016	0
2017/18	13,230	3,579	0	9,651	0
2018/19	13,971	3,612	0	10,359	0

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

10.3 Service delivery

The key objectives in Council's Strategic Resource Plan (referred to in Section 8.) which directly impact the future service delivery strategy are to maintain existing service levels and to achieve a breakeven operating result within five to six years. The Rating Information (see Section 9.) also refers to modest rate increases into the future approximating CPI plus 1%. With these key objectives as a basis, a number of internal and external influences have been identified through discussions with management which will have a significant impact on the scope and level of services to be provided over the next four years.

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

	2015/16 %	2016/17 %	2017/18 %	2018/19 %
Consumer Price Index	2.5	2.5	2.5	2.5
Average Weekly Earnings	4.5	4.5	4.5	4.5
Engineering Construction Index	3.2	3.2	3.2	3.2
Non-residential Building Index	3.5	3.5	3.5	3.5
Rate increases	4.90	2.5	2.5	2.5
Property growth	0.5	0.5	0.5	0.5
Wages growth	5.0	5.0	4.5	4.5
Government funding	2.0	2.0	2.0	2.0
Statutory fees	2.0	2.0	2.0	2.0
Investment return	3.0	3.0	3.5	3.5

As well as the general influences, there are also a number specific influences which relate directly to service areas or activities. The most significant changes in these areas are summarised below.

Transfer Station and Landfills

Waste tipping fees for inert waste are expected to rise further as the State Government has increased the levy payable upon disposal of waste at landfill. Following increases of \$44 per tonne since 2009/10, the fee will rise a further 10% per tonne in 2015/16.

Aged & Disability Services

An amount of uncertainty exists around final arrangements for the introduction of the National Disability Insurance Scheme. Council has been one of the pilot sites for the trial of the NDIS and has had significant input into the funding arrangements.

Valuation Services

The Council is required to revalue all properties within the municipality every two years. The last general revaluation was carried out as at 1 January 2014 effective for the 2014/15 year and the next revaluation will be undertaken as at 1 January 2016. Council has recently appointed a new valuation contractor to undertake the 2016/17 valuation.

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

Year	Surplus (Deficit) for the year \$'000	Adjusted Underlying Surplus (Deficit) \$'000	Net Service (Cost) \$'000
2014/15	3,477	(3,733)	(40,711)
2015/16	4,829	(1,213)	(42,104)
2016/17	2,677	(1,019)	(43,788)
2017/18	1,851	(1,880)	(45,540)
2018/19	954	(2,812)	(47,361)

Service levels have been maintained throughout the four year period with operating surpluses forecast in all years of the SRP. Excluding the effects of items such as capital contributions, the adjusted underlying result is a reducing deficit over the four year period.

Appendices

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

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

The contents of the appendices are summarised below:

Appendix	Nature of information	Page
A	Financial statements	59
B	Rates and charges	66
C	Capital works program	71
D	Fees and charges schedule	81

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 has been extracted from the Strategic Resource 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 four years ending 30 June 2019

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2014/15	2015/16	2016/17	2017/18	2018/19
	\$'000	\$'000	\$'000	\$'000	\$'000
Income					
Rates and charges	26,623	27,987	28,654	29,370	30,104
Statutory fees and fines	449	534	565	582	600
User fees	3,792	4,628	4,790	4,958	5,131
Grants - Operating	10,189	9,203	9,742	9,836	9,933
Grants - Capital	6,590	5,893	3,546	3,579	3,612
Contributions - monetary	620	149	150	152	154
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	81	83	0	0	0
Other income	742	643	547	553	558
Total income	49,086	49,120	47,994	49,030	50,092
Expenses					
Employee costs	16,980	18,168	19,076	20,030	21,032
Materials and services	15,836	14,274	14,695	15,172	15,665
Bad and doubtful debts	2	2	2	2	2
Depreciation and amortisation	9,635	9,338	10,067	10,508	10,974
Borrowing costs	410	346	276	225	184
Other expenses	2,746	2,163	1,201	1,242	1,281
Total expenses	45,609	44,291	45,317	47,179	49,138
Surplus/(deficit) for the year	3,477	4,829	2,677	1,851	954
Other comprehensive income					
Items that will not be reclassified to					
surplus or deficit in future periods:					
Net asset revaluation increment /(decrement)	-	-	-	-	15,762
Total comprehensive result	3,477	4,829	2,677	1,851	16,716

Balance Sheet

For the four years ending 30 June 2019

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2014/15	2015/16	2016/17	2017/18	2018/19
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Current assets					
Cash and cash equivalents	10,314	7,843	7,910	7,137	5,419
Trade and other receivables	2,411	2,419	2,943	3,059	3,143
Inventories	182	182	182	182	182
Total current assets	12,907	10,444	11,035	10,378	8,744
Non-current assets					
Investments in associates and joint ventures	398	398	398	398	398
Property, infrastructure, plant & equipment	283,049	289,743	291,448	293,502	311,361
Intangible assets	218	218	-	-	-
Total non-current assets	283,665	290,359	291,846	293,900	311,759
Total assets	296,572	300,803	302,881	304,278	320,503
Liabilities					
Current liabilities					
Trade and other payables	1,666	1,491	1,353	1,402	1,461
Trust funds and deposits	248	248	248	248	248
Provisions	4,763	4,858	4,955	5,054	5,156
Interest-bearing loans and borrowings	591	636	683	732	1,711
Total current liabilities	7,268	7,233	7,239	7,436	8,576
Non-current liabilities					
Provisions	3,654	3,727	3,805	3,886	3,966
Interest-bearing loans and borrowings	4,773	4,137	3,454	2,722	1,011
Total non-current liabilities	8,427	7,864	7,259	6,608	4,977
Total liabilities	15,695	15,097	14,498	14,044	13,553
Net assets	280,877	285,706	288,383	290,234	306,950
Equity					
Accumulated surplus	121,833	130,582	133,059	134,710	135,464
Reserves	159,044	155,124	155,324	155,524	171,486
Total equity	280,877	285,706	288,383	290,234	306,950

Statement of Changes in Equity

For the four years ending 30 June

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2015/16				
Balance at beginning of the financial year	280,877	121,833	150,421	8,623
Surplus/(deficit) for the year	4,829	4,829	-	-
Transfer to other reserves	-	(7,602)	-	7,602
Transfer from other reserves	-	11,523	-	(11,523)
Balance at end of the financial year	285,706	130,583	150,421	4,702
2016/17				
Balance at beginning of the financial year	285,706	130,583	150,421	4,702
Surplus/(deficit) for the year	2,677	2,677	-	-
Transfer to other reserves	-	(200)	-	200
Balance at end of the financial year	288,383	133,060	150,421	4,902
2017/18				
Balance at beginning of the financial year	288,383	133,060	150,421	4,902
Surplus/(deficit) for the year	1,851	1,851	-	-
Transfer to other reserves	-	(200)	-	200
Balance at end of the financial year	290,234	134,711	150,421	5,102
2018/19				
Balance at beginning of the financial year	290,234	134,711	150,421	5,102
Surplus/(deficit) for the year	954	954	-	-
Net asset revaluation increment/(decrement)	15,762	-	15,762	-
Transfer to other reserves	-	(200)	-	200
Balance at end of the financial year	306,950	135,465	166,183	5,302

Statement of Cash Flows

For the four years ending 30 June 2019

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2014/15	2015/16	2016/17	2017/18	2018/19
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows	Inflows	Inflows	Inflows	Inflows
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities					
Rates and charges	26,623	27,888	28,654	29,370	30,104
Statutory fees and fines	494	604	622	640	660
User fees	4,036	5,156	4,693	5,326	5,552
Grants - operating	10,917	9,203	9,742	9,836	9,933
Grants - capital	6,163	5,893	3,546	3,579	3,612
Contributions - monetary	682	164	165	167	169
Interest received	503	428	350	350	350
Other receipts	1,935	1,307	1,889	1,895	1,902
Net GST refund / payment	0	0	0	0	0
Employee costs	(16,816)	(17,999)	(18,901)	(19,850)	(20,849)
Materials and services	(17,436)	(17,229)	(16,707)	(17,096)	(17,643)
Net cash provided by/(used in) operating activities	17,101	15,415	14,053	14,217	13,790
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(20,014)	(17,376)	(13,074)	(14,082)	(14,592)
Proceeds from sale of property, infrastructure, plant and equipment	375	427	-	-	-
Net cash provided by/ (used in) investing activities	(19,639)	(16,949)	(13,074)	(14,082)	(14,592)
Cash flows from financing activities					
Finance costs	(410)	(346)	(276)	(225)	(184)
Proceeds from borrowings	1,000	-	-	-	-
Repayment of borrowings	(553)	(591)	(636)	(683)	(732)
Net cash provided by/(used in) financing activities	37	(937)	(912)	(908)	(916)
Net increase/(decrease) in cash & cash equivalents	(2,501)	(2,471)	67	(773)	(1,718)
Cash and cash equivalents at the beginning of the financial year	12,815	10,314	7,843	7,910	7,137
Cash and cash equivalents at the end of the financial year	10,314	7,843	7,910	7,137	5,419

Statement of Capital Works

For the four years ending 30 June 2019

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2014/15	2015/16	2016/17	2017/18	2018/19
	\$'000	\$'000	\$'000	\$'000	\$'000
Property					
Land improvements	16	-	-	-	-
Total land	16	0	0	0	0
Buildings	8,502	3,128	1,884	1,985	2,096
Total buildings	8,502	3,128	1,884	1,985	2,096
Total property	8,518	3,128	1,884	1,985	2,096
Plant and equipment					
Plant, machinery and equipment	1,798	1,917	1,131	1,191	1,258
Fixtures, fittings and furniture	60	30	40	50	60
Computers and telecommunications	281	278	714	744	780
Total plant and equipment	2,139	2,225	1,885	1,985	2,098
Infrastructure					
Roads	5,787	5,600	7,410	7,805	8,242
Bridges	991	672	126	132	139
Footpaths and cycleways	1068	654	251	265	280
Drainage	162	150	126	132	139
Recreational, leisure and community facilities	196	2860	300	310	320
Parks, open space and streetscapes	142	1,478	454	484	518
Aerodromes	91	-	-	-	-
Other infrastructure	774	570	126	132	139
Total infrastructure	9,211	11,984	8,793	9,260	9,777
Total capital works expenditure	19,868	17,337	12,562	13,230	13,971
Represented by:					
New asset expenditure	1,774	1,029	-	-	-
Asset renewal expenditure	10,327	11,523	10,769	11,375	12,012
Asset upgrade expenditure	7,767	4,785	1,793	1,855	1,959
Total capital works expenditure	19,868	17,337	12,562	13,230	13,971

Statement of Human Resources

For the four years ending 30 June 2019

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2014/15	2015/16	2016/17	2017/18	2018/19
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	16,980	18,168	19,076	20,030	21,032
Employee costs - capital	832	578	607	637	669
Total staff expenditure	17,812	18,746	19,683	20,667	21,701
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	213.1	221.1	221.1	221.1	221.1
Total staff numbers	213.1	221.1	221.1	221.1	221.1

Note

The large variance between 2015/16 budget and 2014/15 forecast reflects the return to full operation of the Blue Water Fitness Centre which is anticipated to occur during 2015/16

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
Residential Colac	0.4317	0.4513	4.54%
Residential Colac East, Colac West, Elliminyt	0.3993	0.4513	13.02%
Residential Other	0.3669	0.3836	4.55%
Rural Farm	0.3410	0.3565	4.55%
Holiday Rental	0.4317	0.4513	4.54%
Commercial/Industrial Colac	0.7123	0.7446	4.53%
Commercial/Industrial Other	0.6044	0.6318	4.53%

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 Colac	4,984,659	5,806,762	16.5%
Residential Colac East, Colac West, Elliminyt	516,407	0	-100.0%
Residential Other	6,861,170	7,179,292	4.64%
Rural Farm	5,346,134	5,591,981	4.60%
Holiday Rental	926,306	966,862	4.38%
Commercial/Industrial Colac	1,957,885	2,049,329	4.67%
Commercial/Industrial Other	1,002,625	1,070,810	6.80%
Total amount to be raised by general rates	21,595,186	22,665,036	4.95%

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 Colac	5,101	5,520	8.2%
Residential Colac East, Colac West, Elliminyt	374	0	-100.0%
Residential Other	5,210	5,245	0.7%
Rural Farm	2,772	2,782	0.4%
Holiday Rental	411	415	1.0%
Commercial/Industrial Colac	621	623	0.3%
Commercial/Industrial Other	343	338	-1.5%
Total number of assessments	14,832	14,923	0.6%

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 Colac	1,135,286,000	1,286,703,000	13.3%
Residential Colac East, Colac West, Elliminyt	133,152,000	0	-100.0%
Residential Other	1,853,930,000	1,871,574,000	1.0%
Rural Farm	1,567,566,000	1,568,494,000	0.1%
Holiday Rental	207,539,000	214,244,000	3.2%
Commercial/Industrial Colac	264,449,000	275,215,000	4.1%
Commercial/Industrial Other	175,363,000	169,484,000	-3.4%
Total value of land	5,337,285,000	5,385,714,000	0.9%

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	171	178	4.1%

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

Type of Charge	2014/15 \$	2015/16 \$	Change
Municipal	2,401,233	2,505,528	4.3%

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
Weekly Waste Collection	272	285	4.8%
Fortnightly Waste Collection	180	189	5.0%
Total	452	474	4.9%

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
Weekly Waste Collection	2,599,502	2,728,020	4.9%
Fortnightly Waste Collection	26,820	28,350	5.7%
Total	2,626,322	2,756,370	5.0%

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
General rates	21,595,186	22,665,036	4.95%
Municipal charge	2,401,233	2,505,528	4.34%
Waste Collection charge	2,626,322	2,756,370	4.95%
Rates and charges	26,622,741	27,926,934	4.90%

1.11 Proposed Total Increases by Rate Differential

The following table shows the actual effect of the proposed rate and charges increase by differential. The table shows the actual change for all rates and charges levied against a property valued at \$300,000 in each differential code which attracts both the Municipal Charge and Weekly Waste Management Charge.

Rate Differential	Total Rates & Charges 2014/15	Total Rates & Charges 2015/16	% Change
Colac Residential	1,738	1,817	4.53%
Colac East, Colac West, Elliminyt Residential	1,641	1,817	10.73%
Balance of Shire Residential	1,544	1,614	4.54%
Rural Farm	1,466	1,533	4.54%
Holiday Rental	1,738	1,817	4.53%
Colac Commercial/Industrial	2,580	2,697	4.53%
Balance of Shire Commercial/Industrial	2,256	2,358	4.53%

1.12 Other Charges

Rate Differential	Per Hectare 2014/15	Per Hectare 2015/16	% Change
Aire River Drainage Scheme	0.20	0.00	-100.00%
Tirrengower Drainage Scheme	2.50	2.50	0.00%

1.12 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 (2015/16: estimated \$100,000, 2014/15: \$100,000)
- 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

In accordance with the “Ministerial Guidelines for Differential Rating” issued by the Minister for Local Government Council has given consideration to the purpose and objectives in applying differential rating for the Colac Otway Shire.

The guidelines seek to ensure that when utilising a differential rating regime that Council considers:

- That rates are a tax and good practice taxation principles should be applied in determining the application of differential rates.
- That the differential rating categories have regard to the strategic objectives set out in the Council Plan.
- How the use of differential rating contributes to the equitable and efficient carrying out of its functions compared to the use of a uniform rate.

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 0.004513 cents in the dollar of CIV for all rateable residential properties in Colac and all rateable residential properties in Colac East, Colac West and Elliminyt.
- A general rate of 0.003836 cents in the dollar of CIV for any residential land which is not located in Colac, Colac East, Colac West or Elliminyt (balance of Shire).
- A general rate of 0.003565 cents in the dollar of CIV for all rateable farm land.
- A general rate of 0.004513 cents in the dollar of CIV for all rateable holiday rental properties.
- A general rate of 0.007446 cents in the dollar of CIV for all rateable commercial and industrial properties in Colac, Colac East, Colac West and Elliminyt.
- A general rate of 0.006318 cents in the dollar of CIV for all other rateable commercial and industrial properties not located in Colac, Colac East, Colac West and Elliminyt (balance of Shire).

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

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

2.2 Residential Land – Colac

Any land, whether vacant or built upon, which is located in Colac, Colac East, Colac West and Elliminyt that is not zoned for commercial or industrial use and which:

2.2.1 does not have the characteristics of:

- a) Rural Farm Land;
- b) Holiday Rental Land; or
- c) Commercial/Industrial Land – Colac, Colac East, Colac West or Elliminyt.

2.3 Residential Land – Balance of Shire

Any land, whether vacant or built upon or which is not located in Colac, Colac East, Colac West or Elliminyt that:

2.4.1 does not have the characteristics of:

- a) Rural Farm Land;
- b) Holiday Rental Land;
- c) Commercial/Industrial Land – Colac, Colac East, Colac West or Elliminyt;
- or
- d) Commercial/Industrial Land – Balance of Shire.

2.4 Rural Farm Land

Any land located within the shire which is “Farm Land” within the meaning of section 2 of the *Valuation of Land Act* 1960 and is zoned to allow land to be used for rural and/or farming purposes.

Typically, these properties may contain buildings used as a residence and for farm purposes and will also contain land with no buildings located upon it.

A Rural – Farm property may also be any land located within the shire which:

- Is not greater than 5 hectares in area;
- Is zoned to allow the land to be used for rural and/or farming purposes;
- Has been deemed unviable for the purpose of carrying on a business of primary production by Council; and
- Has been deemed unsuitable to allow the construction of a dwelling.

2.5 Holiday Rental Land

Any land that contains a dwelling, cabin or house or part of a house that:

2.6.1 is used for the provision of holiday accommodation for the purpose of generating income; or

2.6.2 is made generally available for holiday accommodation and is a secondary or supplemental source of income for the owner.

Note: Typically, the category will include absentee owned holiday houses, owner occupied “Bed and Breakfast” establishments, farm properties with accommodation cabins, holiday farms and the like.

The category will not include land used to provide tourist/holiday accommodation on an overtly commercial scale and basis where the provision of accommodation is an integral part of the use of the property. The types of properties excluded from this category would include motels, resorts, hotels with accommodation, caravan parks, centrally managed and promoted multi unit developments and the like.

2.6 Commercial/Industrial Land – Colac, Colac East, Colac West, Elliminyt

Any land which is located in Colac, Colac East, Colac West or Elliminyt which:

2.7.1 does not have the characteristics of:

- a) Rural Farm Land;
- b) Residential Land – Colac, Colac East, Colac West or Elliminyt; or
- c) Holiday Rental Land; and

2.7.2 is used primarily for:

- a) the sale of goods or services;
 - b) other commercial purposes; or
 - c) industrial purposes
- or which is vacant but zoned for commercial or industrial use.

2.7 Commercial/Industrial Land - Balance of Shire

Any land which is not located in Colac, Colac East, Colac West or Elliminyt which:

2.8.1 does not have the characteristics of:

- a) Rural Farm Land;
- b) Residential Land – Balance of Shire; or
- c) Holiday Rental Land; and

2.8.2 is used primarily for:

- a) the sale of goods or services;
 - b) other commercial purposes; or
 - c) industrial purposes
- or which is vacant but zoned for commercial or industrial use.

Other Charges

3 Municipal Charge

3.1 A Municipal Charge be declared for the period commencing 1 July 2015 to 30 June 2016 to cover some of the administrative costs of the Council.

3.2 The municipal charge be the sum of \$178 per annum for each rateable property in respect of which a municipal charge can be levied.

4 Annual Service (Waste Management) Charges

4.1 An annual service (waste management) charge of \$285 per annum be declared for:

4.1.1 all land used primarily for residential or commercial purposes; or

4.1.2 other land in respect of which a weekly waste collection and disposal service is provided, for the period 1 July 2015 to 30 June 2016.

4.2 An annual service (waste management) charge of \$189 per annum be declared for:

4.2.1 all land used primarily for residential or commercial purposes; or

4.2.2 other land in respect of which a fortnightly waste collection and disposal service is provided, for the period 1 July 2015 to 30 June 2016.

4.3 Commercial properties can have a maximum of one (1) 240 litre or two (2) 120 litre bins.

5 Tirrengower Special (Drainage) Scheme

The special charge for the Tirrengower drainage works previously declared by Council be fixed at \$2.50 per hectare for the period 1 July 2015 to 30 June 2016.

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	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Buildings									
Civic Hall Lighting	15	0	15	0	0	0	0	15	0
Air Conditioning Renewal	50	0	50	0	0	0	0	50	0
Building Renewal Program	600	0	600	0	0	0	0	600	0
Building Projects	344	0	344	0	0	0	0	344	0
Essential Safety Measures	50	0	0	50	0	0	0	50	0
COPACC Fire Services Upgrade	25	0	0	25	0	0	0	25	0
Forrest Caravan Park Fire Services	60	0	0	60	0	0	0	60	0
Apollo Bay Harbour Toilets	50	0	0	50	0	0	0	50	0
Total Buildings	1,194	0	1,009	185	0	0	0	1,194	0
TOTAL PROPERTY	1,194	0	1,009	185	0	0	0	1,194	0

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
COPACC equipment	200	200	0	0	0	0	0	200	0
Civic Hall Drapes	14	0	14	0	0	0	0	14	0
COPACC Technical Assets Renewal	45	0	45	0	0	0	0	45	0
Renewal of 2 way Radios	172	0	172	0	0	0	0	172	0
Blue Water Fitness Centre Equipment Renewal	29	0	29	0	0	0	0	29	0
Motor vehicles and plant	1,458	0	1,458	0	0	0	0	1,458	0
Total Plant, Machinery and Equipment	1,917	200	1,717	0	0	0	0	1,917	0
Fixtures, Fittings and Furniture	30	0	30	0	0	0	0	30	0
Computers and Telecommunications									
Information technology: Website	40	40	0	0	0	0	0	40	0
ICT Equipment Renewal Program	150	0	150	0	0	0	0	150	0
Information technology: MCH Data Management	6	0	0	6	0	0	0	6	0
Information technology - Mobile Solution	26	0	0	26	0	0	0	26	0
Total Computers and Telecommunications	222	40	150	32	0	0	0	222	0
TOTAL PLANT AND EQUIPMENT	2,169	240	1,897	32	0	0	0	2,169	0

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
Roads									
Asphalt Overlay Program	100	0	100	0	0	0	0	100	0
Local Roads Reseal Program	750	0	750	0	0	0	0	750	0
Sealed Road Aggregate	150	0	150	0	0	0	0	150	0
Sealed Road Reconstruction Program	2350	0	2,350	0	0	2350	0	0	0
Sealed Roads Major Patch Program	300	0	300	0	0	141	0	159	0
Slip Rehabilitation Program	250	0	250	0	0	0	0	250	0
Unsealed Road Resheet Program	1400	0	1400	0	0	0	0	1400	0
Road Improvement Program	280	0	0	280	0	0	0	280	0
Road/Rail Crossings Safety Upgrades	20	0	0	20	0	0	0	20	0
Total roads	5600	0	5,300	300	0	2,491	0	3,109	0
Bridges									
Bridges Rehabilitation Program	250	0	250	0	0	0	0	250	0
Total Bridges	250	0	250	0	0	0	0	250	0

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Footpaths and Cycleways									
Footpath Improvement Program	254	254	0	0	0	0	0	254	0
Footpath Renewal Program	400	0	400	0	0	0	0	400	0
Total Footpaths and Cycleways	654	254	400	0	0	0	0	654	0
Drainage									
Urban Drainage Renewal Program	150	0	150	0	0	0	0	150	0
Total Drainage	150	0	150	0	0	0	0	150	0
Recreational, Leisure and Community Facilities									
Playground Renewal Program	40	0	40	0	0	0	0	40	0
Playground construction, Wyuna and Colac East	140	140	0	0	0	60	0	80	0
Colac Central Reserve Redevelopment	2480	0	0	2480	0	2480	0	0	0
Cororooke Tennis Court Redevelopment	50	0	50	0	0	0	0	50	0
Total Rec, Leisure and Comm'y Facilities	2710	140	90	2480	0	2540	0	170	0
Parks, Open Space and Streetscapes									
Active Reserves Renewal Program	50	0	50	0	0	0	0	50	0
Rainwater Collection System Memorial Square	190	190	0	0	0	170	0	20	0
Colac CBD Streetscapes NSRF	400	0	0	400	0	200	0	200	0
Colac CBD & Entrances Stage 1	400	0	0	400	0	300	0	100	0
Kawarren Community Precinct	113	0	0	113	0	113	0	0	0
Open Space Renewal Program	25	0	25	0	0	0	0	25	0
Total Parks, Open Space and Streetscapes	1,178	190	75	913	0	783	0	395	0

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Other Infrastructure									
Kerb & Channel Replacement Program	75	0	75	0	0	0	0	75	0
Small Towns Improvement Program	100	0	0	100	0	0	0	100	0
School Bus Stop Improvements	20	0	0	20	0	10	0	10	0
Apollo Bay Transfer Station Access	138	0	0	138	0	69	0	69	0
Street Furniture Renewal Program	100	0	100	0	0	0	0	100	0
Total Other Infrastructure	433	0	175	258	0	79	0	354	0
TOTAL INFRASTRUCTURE	10,975	584	6,440	3,951	0	5,893	0	5,082	0
TOTAL NEW CAPITAL WORKS 2015/16	14,338	824	9,346	4,168	0	5,893	0	8,445	0

2.Works carried forward from the 2014/15 year

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Buildings									
Solar PV Array Rae St Colac	10	10	0	0	0	0	0	0	10
Solar PV Array Blue Water Fitness Centre	100	100	0	0	0	0	0	0	100
Apollo Bay Fisherman's Co-op Viewing Platform	25	25	0	0	0	0	0	25	0
Blue Water Fitness Centre Redevelopment	1340	0	1340	0	0	0	0	1340	0
Colac Memeorial Square Shrine	60	0	60	0	0	0	0	60	0
Colac Botanic Gardens Portacom	20	20	0	0	0	0	0	20	0
Pirron Yallock Sports Clubrooms	179	0	179	0	0	0	0	179	0
Rae St Colac Disability Access Works	200	0	0	200	0	0	0	200	0
Total Buildings	1,934	155	1,579	200	0	0	0	1,824	110
TOTAL PROPERTY	1,934	155	1,579	200	0	0	0	1,824	110
PLANT AND EQUIPMENT									
Computers and Telecommunications									
Information technology: Website	50	50	0	0	0	0	0	50	0
COPACC Booking Software	6	0	6	0	0	0	0	6	0
Total Computers and Telecommunications	56	50	6	0	0	0	0	56	0
TOTAL PLANT AND EQUIPMENT	56	50	6	0	0	0	0	56	0
INFRASTRUCTURE									
Bridges									
Bridge Replacement Program	422	0	422	0	0	422	0	0	0
Total Bridges	422	0	422	0	0	422	0	0	0

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Recreational, Leisure and Community Facilities									
Cororooke Tennis Courts Redevelopment	150	0	150	0	0	60	10	80	0
Total Rec, Leisure and Comm'y Facilities	150	0	150	0	0	60	10	80	0
Parks, Open Space and Streetscapes									
Colac CBD & Entrances Stage 1	300	0	0	300	0	0	0	300	0
Total Parks, Open Space and Streetscapes	300	0	0	300	0	0	0	300	0
Other Infrastructure									
Kawarren Community Precinct	98	0	0	98	0	0	0	98	0
Birregurra STIP Street Furniture	20	0	20	0	0	0	0	20	0
Street Lighting Project	19	0	0	19	0	0	0	0	19
Total Other Infrastructure	137	0	20	117	0	0	0	118	19
TOTAL INFRASTRUCTURE	1,009	0	592	417	0	482	10	498	19
TOTAL CARRIED FWD WORKS 2014/15	2,999	205	2,177	617	0	482	10	2,378	129

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
3. Summary									
PROPERTY	3,128	155	2,588	385	0	0	0	3,018	110
PLANT AND EQUIPMENT	2,225	290	1,903	32	0	0	0	2,225	0
INFRASTRUCTURE	11,984	584	7,032	4,368	0	6,375	10	5,580	19
TOTAL CAPITAL WORKS	17,337	1,029	11,523	4,785	0	6,375	10	10,823	129



DRAFT
FEES & CHARGES SCHEDULE
2015/2016

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	<u>Council</u>	<u>GST</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>% Increase</u>
	<u>/Statutory</u>	<u>%</u>	<u>Fee</u>	<u>Fee</u>	
			<u>incl. Tax</u>	<u>incl. Tax</u>	

Corporate & Community Services

Bluewater Fitness Centre

Aquatic – Daily Charges

Combo Swim Spa Sauna Stadium (SSSS)

Adult	C	10	\$10.50	\$11.00	4.8%
Concession	C	10	\$8.50	\$9.00	5.9%

Pool or spa or steam room or stadium

Adult	C	10	\$5.70	\$6.00	5.3%
Child	C	10	\$4.30	\$4.50	4.7%
Competitor Entry	C	10	\$1.00	\$1.00	0.0%
Concession	C	10	\$4.80	\$5.00	4.2%
Family	C	10	\$17.00	\$17.50	2.9%
Parent/Toddler	C	10	\$4.80	\$5.00	4.2%
School Group	C	10	\$4.30	\$4.50	4.7%

Base Membership Rate

Adult

12 months	C	10	\$480.00	\$485.00	1.0%
6 months	C	10	\$336.00	\$340.00	1.2%
Direct Debit	C	10	\$18.50	\$19.00	2.7%

Child

12 months	C	10	\$334.00	\$340.00	1.8%
6 months	C	10	\$238.00	\$240.00	0.8%
Direct Debit	C	10	\$12.80	\$13.50	5.5%

Concession

12 months	C	10	\$400.00	\$400.00	0.0%
6 months	C	10	\$280.00	\$280.00	0.0%
Direct Debit	C	10	\$15.40	\$15.50	0.6%

Family

12 months	C	10	\$768.00	\$775.00	0.9%
6 months	C	10	\$537.60	\$545.00	1.4%
Direct Debit	C	10	\$29.60	\$30.00	1.4%

Creche

Creche Cash

50 Credits	C	10	\$42.50	\$42.50	0.0%
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Member - BWFC

Child 1 hr (per hour)	C	10	\$5.00	\$5.00	0.0%
Child 1.5 hrs	C	10	\$7.00	N/A	0.0%
Child 2 hrs	C	10	\$9.00	N/A	0.0%
Family 1 hr (per hour)	C	10	\$8.00	\$8.00	0.0%
Family 1.5 hrs	C	10	\$12.00	N/A	0.0%
Family 2 hrs	C	10	\$16.00	N/A	0.0%

Member - Youth Club

Child (per hour)	C	10	\$5.00	N/A	0.0%
Family Entry (per hour)	C	10	\$8.00	N/A	0.0%

Non-member - BWFC

Child 1 hr	C	10	\$8.00	\$8.00	0.0%
Child 1.5 hrs	C	10	\$10.00	N/A	0.0%
Child 2 hrs	C	10	\$12.00	N/A	0.0%
Family 1 hr	C	10	\$12.00	\$12.00	0.0%
Family 1.5 hrs	C	10	\$16.00	N/A	0.0%
Family 2 hrs	C	10	\$20.00	N/A	0.0%

	<u>Council</u>	<u>GST</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>% Increase</u>
	<u>/Statutory</u>	<u>%</u>	<u>Fee</u>	<u>Fee</u>	
			<u>incl. Tax</u>	<u>incl. Tax</u>	
Non-member - Youth Club					
Child (per hour)	C	10	\$8.00	N/A	0.0%
Family Entry (per hour)	C	10	\$13.00	N/A	0.0%
Health Club & Group Fitness					
Casual					
Fitness Assessment (45 min)	C	10	\$50.00	\$52.00	4.0%
Casual Entry					
Adult	C	10	\$11.70	\$12.00	2.6%
Concession	C	10	\$9.40	\$10.00	6.4%
Group entry (schools)	C	10	\$6.20	\$6.50	4.8%
Senior Programs	C	10	\$6.20	\$6.50	4.8%
Personal Training					
1 session group training	C	10	\$67.00	\$70.00	4.5%
1 session personal training (45 min)	C	10	\$50.00	\$52.00	4.0%
10 ticket group training	C	10	\$569.50	\$590.00	3.6%
10 ticket personal training	C	10	\$425.00	\$435.00	2.4%
5 ticket group training	C	10	\$301.50	\$310.00	2.8%
5 ticket personal training	C	10	\$225.00	\$235.00	4.4%
Health Club + Membership					
Adult					
12 months	C	10	\$720.00	\$730.00	1.4%
6 months	C	10	\$504.00	\$510.00	1.2%
Direct Debit	C	10	\$28.00	\$28.00	0.0%
Concession					
12 months	C	10	\$594.00	\$600.00	1.0%
6 months	C	10	\$415.80	\$420.00	1.0%
Direct Debit	C	10	\$22.80	\$23.50	3.1%
Corporate Adult					
12 months	C	10	\$648.00	\$655.00	1.1%
Direct Debit	C	10	\$25.20	\$25.50	1.2%
Corporate Family					
12 months	C	10	\$1,036.80	\$1,015.00	-2.1%
Direct Debit	C	10	\$37.20	\$40.00	7.5%
Family					
12 months	C	10	\$1,152.00	\$1,152.00	0.0%
6 months	C	10	\$806.00	\$806.00	0.0%
Direct Debit	C	10	\$40.50	\$43.50	7.4%
Membership Fee					
Direct Debit Default Fee					
Direct Debit	C	10	\$5.00	\$5.00	0.0%
Direct Debit Joining Fee					
Adult	C	10	\$49.00	\$49.00	0.0%
Concession	C	10	\$39.90	\$40.00	0.3%
Family	C	10	\$70.00	\$70.00	0.0%
Multipass					
Adult					
10 ticket health club	C	10	\$105.00	\$108.00	2.9%
10 ticket swim	C	10	\$51.50	\$53.00	2.9%
30 ticket health club	C	10	\$298.00	\$298.00	0.0%
30 ticket swim	C	10	\$145.00	\$150.00	3.4%

	<u>Council</u>	<u>GST</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>% Increase</u>
	<u>/Statutory</u>	<u>%</u>	<u>Fee</u>	<u>Fee</u>	
			<u>incl. Tax</u>	<u>incl. Tax</u>	
Concession					
10 ticket swim	C	10	\$44.00	\$44.00	0.0%
10 ticket health club	C	10	\$84.50	\$86.00	1.8%
30 ticket health club	C	10	\$239.00	\$245.00	2.5%
30 ticket swim	C	10	\$124.50	\$125.00	0.4%
Other Charges					
Casual Inflatable					
Family Pass	C	10	\$20.60	\$21.00	1.9%
Single Pass	C	10	\$6.20	\$6.50	4.8%
Upgrade from Swim	C	10	\$3.00	\$3.00	0.0%
Inflatable Hire					
Inflatable Hire	C	10	\$86.00	\$88.00	2.3%
Instructor hire/hr aquatic or dry					
Instructor Hire	C	10	\$53.00	\$54.00	1.9%
Pool party per child					
Pool Party	C	10	\$10.70	\$11.00	2.8%
Swim School					
30 min 1 on 1					
Swim School	C	0	\$39.00	\$40.00	2.6%
30 min group lesson					
Swim School	C	0	\$11.70	\$12.00	2.6%
Family Discount					
Discount for 3 or more children enrolled	C	0	-\$17.70	-\$18.00	1.7%
Membership					
Direct Debit	C	0	\$19.90	\$20.50	3.0%
Schools Instructor Charge					
Instructor Charge	C	0	\$53.00	\$55.00	3.8%
Schools Swim & Survive Program Entry					
Program Entry	C	0	\$3.00	\$3.00	0.0%
Venue Hire					
Pool Hire					
Lane hire/hr (during normal operating hrs)	C	10	\$21.50	\$22.00	2.3%
Lifeguard hire (outside normal operating hours)	C	10	Deleted	N/A	0.0%
Whole pool ½ day<4 hrs (during normal operating hours)	C	10	\$322.50	\$330.00	2.3%
Whole pool full day 4+ hrs (during normal operating hours)	C	10	\$483.75	\$495.00	2.3%
Program Pool Hire - half pool per hr	C	10	N/A	\$33.00	100.0%
Program Pool Hire -full pool per hr	C	10	N/A	\$50.00	100.0%
Commercial Room Hire					
Program Room Single	C	10	N/A	\$36.00	100.0%
Program Room Double	C	10	N/A	\$54.00	100.0%
Meeting Room	C	10	N/A	\$36.00	100.0%
Community Room Hire					
Program Room Single	C	10	N/A	\$25.00	100.0%
Program Room Double	C	10	N/A	\$37.00	100.0%
Meeting Room	C	10	N/A	\$25.00	100.0%
Stadium Hire					
All day hire	C	10	\$472.50	\$515.00	9.0%
Off Peak court hire/hr	C	10	\$35.70	\$37.00	3.6%
Peak court hire/hr	C	10	\$42.00	\$43.00	2.4%

	<u>Council</u> <u>/Statutory</u>	<u>GST</u> <u>%</u>	<u>2014/2015</u> <u>Fee</u> <u>incl. Tax</u>	<u>2015/2016</u> <u>Fee</u> <u>incl. Tax</u>	<u>% Increase</u>
Youth Club - Membership Fee					
Direct Debit Default Fee					
Direct Debit	C	10	\$5.00	N/A	0.0%
Direct Debit Joining Fee					
Adult	C	10	\$44.00	N/A	0.0%
Concession	C	10	\$38.00	N/A	0.0%
Family	C	10	\$65.50	N/A	0.0%
Youth Club - Silver (Dry)					
Adult					
12 months	C	10	\$595.00	N/A	0.0%
6 months	C	10	\$412.00	N/A	0.0%
Direct Debit	C	10	\$24.00	N/A	0.0%
Concession					
12 months	C	10	\$490.00	N/A	0.0%
6 months	C	10	\$340.00	N/A	0.0%
Direct Debit	C	10	\$20.00	N/A	0.0%
Corporate Adult					
12 months	C	10	\$535.50	N/A	0.0%
Direct Debit	C	10	\$21.00	N/A	0.0%
Corporate Family					
12 months	C	10	\$828.00	N/A	0.0%
Direct Debit	C	10	\$31.00	N/A	0.0%
Family					
12 months	C	10	\$920.00	N/A	0.0%
6 months	C	10	\$615.00	N/A	0.0%
Direct Debit	C	10	\$36.50	N/A	0.0%

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	<u>/Statutory</u>	<u>%</u>	<u>Fee</u>	<u>Fee</u>	
			<u>incl. Tax</u>	<u>incl. Tax</u>	

COPACC

Auditorium 1					
Commercial Hire					
4 Hour Hire	C	10	\$950.00	\$950.00	0.0%
8 Hour Hire	C	10	\$1,400.00	\$1,400.00	0.0%
Additional Hour	C	10	\$125.00	\$125.00	0.0%
Hourly penalty	C	10	\$200.00	\$200.00	0.0%
Community Groups, Schools & Council From Colac					
Otway					
4 Hour Hire	C	10	\$705.00	\$705.00	0.0%
8 Hour Hire	C	10	\$1,050.00	\$1,050.00	0.0%
Additional Hour	C	10	\$100.00	\$100.00	0.0%
Hourly penalty	C	10	\$150.00	\$150.00	0.0%
Catering					
Catering					
Tablecloth Hire - Per tablecloth	C	10	\$13.00	\$13.00	0.0%
Tea & Coffee Deluxe - per head	C	10	\$3.50	\$3.50	0.0%
Tea & Coffee Standard - per head	C	10	\$3.00	\$3.00	0.0%
Juice - Apple/Orange per bottle	C	10	\$4.50	\$7.50	66.7%
Cinema/Box Office Charges					
Commercial Hire					
Credit Card Charges on sales	C	10	4%	4%	0.0%
Ticketing – per ticket	C	10	\$2.75	\$2.75	0.0%
Community Groups, Schools & Council From Colac					
Otway					
Credit Card Charges on sales	C	10	4%	4%	0.0%
Ticketing – per ticket	C	10	\$1.38	\$1.40	1.4%
Civic Hall					
Commercial Hire					
4 Hour Hire	C	10	\$470.00	\$470.00	0.0%
8 Hour Hire	C	10	\$725.00	\$725.00	0.0%
Additional Hour	C	10	\$85.00	\$85.00	0.0%
Community From Colac Otway					
4 Hour Hire	C	10	\$395.00	\$395.00	0.0%
8 Hour Hire	C	10	\$620.00	\$620.00	0.0%
Additional Hour	C	10	\$75.00	\$75.00	0.0%
Equipment Hire					
Equipment Hire					
Data projector/AV System - Large	C	10	\$80.00	\$80.00	0.0%
Data projector/AV System - Small	C	10	\$25.00	\$25.00	0.0%
Haze Machine - Daily	C	10	\$30.00	\$30.00	0.0%
Haze Machine - Weekly	C	10	\$80.00	\$80.00	0.0%
Mirror Ball	C	10	\$75.00	\$75.00	0.0%
PA System - Advanced	C	10	\$250.00	\$250.00	0.0%
PA System - Basic	C	10	\$100.00	\$100.00	0.0%
Portable Stage - Flat Stage	C	10	\$200.00	\$200.00	0.0%
Portable Stage - Large Tiered Seating	C	10	\$1,100.00	\$1,200.00	9.1%
Portable Stage - Small Tiered Seating	C	10	\$700.00	\$800.00	14.3%
Wireless Microphone - per additional day	C	10	\$25.00	\$25.00	0.0%
Wireless Microphone - per day	C	10	\$50.00	\$50.00	0.0%

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			<u>incl. Tax</u>	<u>incl. Tax</u>	
Green Room					
Commercial Hire					
After Hours	C	10	\$65.00	\$65.00	0.0%
Hourly Rate	C	10	\$40.00	\$40.00	0.0%
Community From Colac Otway					
After Hours	C	10	\$57.00	\$57.00	0.0%
Hourly Rate	C	10	\$27.00	\$27.00	0.0%
Kitchen Hourly Rate					
Commercial Hire					
After Hours	C	10	\$65.00	\$65.00	0.0%
Between 8:30 & 5pm	C	10	\$50.00	\$50.00	0.0%
Community From Colac Otway					
After Hours	C	10	\$57.00	\$57.00	0.0%
Between 8:30 & 5pm	C	10	\$21.00	\$27.00	28.6%
Labour Charges					
Hourly Rate					
Event staff - First 8 Hours	C	10	\$50 per hr	\$60 per hr	20.0%
Event staff - Additional Hour	C	10	N/A	\$80 per hr	100.0%
Technical staff - First 8 Hours	C	10	\$60 per hr	\$60 per hr	0.0%
Technical staff - Additional Hour	C	10	N/A	\$80 per hr	100.0%
Meeting Room/s Hourly Rate					
Commercial Hire					
Double Room (After Hours)	C	10	\$85.00	\$85.00	0.0%
Double Room (Between 8:30 & 5pm)	C	10	\$65.00	\$65.00	0.0%
Single Room (After Hours)	C	10	\$65.00	\$65.00	0.0%
Single Room (Between 8:30 & 5pm)	C	10	\$40.00	\$40.00	0.0%
Community From Colac Otway					
Double Room (After Hours)	C	10	\$75.00	\$75.00	0.0%
Double Room (Between 8:30 & 5pm)	C	10	\$55.00	\$55.00	0.0%
Single Room (After Hours)	C	10	\$55.00	\$55.00	0.0%
Single Room (Between 8:30 & 5pm)	C	10	\$35.00	\$35.00	0.0%
Other Charges					
Commercial Hire					
Admin Fee	C	10	\$160.00	\$160.00	0.0%
Grand Piano	C	10	\$100.00	\$100.00	0.0%
Major Cleaning	C	10	\$200.00	\$200.00	0.0%
Minor Cleaning	C	10	\$150.00	\$150.00	0.0%
Piano Tuning	C	10	\$250.00	\$260.00	4.0%
Community Groups, Schools & Council From Colac Otway					
Admin Fee	C	10	\$160.00	\$160.00	0.0%
Grand Piano	C	10	Free	Free	0.0%
Major Cleaning	C	10	\$200.00	\$200.00	0.0%
Minor Cleaning	C	10	\$150.00	\$150.00	0.0%
Piano Tuning	C	10	\$250.00	\$260.00	4.0%
Public Gallery Exhibition & Display Hire Charges					
Exhibition					
Exhibition	C	10	10% commission	10% Commission	0.0%

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			<u>incl. Tax</u>	<u>incl. Tax</u>	
Public Gallery Hourly Rate For Meeting & Convention					
Commercial Hire					
After Hours	C	10	\$65.00	\$65.00	0.0%
Between 8:30 & 5pm	C	10	\$40.00	\$40.00	0.0%
Community From Colac Otway					
After Hours	C	10	\$55.00	\$55.00	0.0%
Between 8:30 & 5pm	C	10	\$35.00	\$35.00	0.0%
Rehearsal Room Hourly Rate					
Commercial Hire					
After Hours	C	10	\$65.00	\$65.00	0.0%
Between 8.30 & 5pm	C	10	\$40.00	\$40.00	0.0%
Community From Colac Otway					
After Hours	C	10	\$55.00	\$55.00	0.0%
Between 8.30 & 5pm	C	10	\$35.00	\$35.00	0.0%
Roll Over					
Commercial Hire					
All Day Prior	C	10	\$160.00	\$160.00	0.0%
Evening Prior	C	10	\$100.00	\$100.00	0.0%
Community From Colac Otway					
All Day Prior	C	10	\$130.00	\$130.00	0.0%
Evening Prior	C	10	\$75.00	\$75.00	0.0%
Corporate & Community Services					
Community Bus Hire per km					
Community Bus Hire per km					
Community Bus Hire per km	C	10	\$1.00	\$1.00	0.0%
Council Properties (per annum)					
Apollo Bay Newsheet					
Apollo Bay Newsheet	C	10	\$790.00	\$818.00	3.5%
Bartlett St Kindergarten (Wydinia)					
Bartlett St Kindergarten (Wydinia)	C	10	\$1.00	\$1.00	0.0%
Freedom of Information (per application)					
Freedom of Information (per application)					
Freedom of Information (per application)	S	0	\$26.50	\$26.50	0.0%
				Subject to Statutory Change	
Land Information Certificate					
Land Information Certificate					
Land Information Certificate	S	0	\$20.00	\$20.00	0.0%
				Subject to Statutory Change	
Payment Dishonour Fee (All Other)					
Admin Fee					
Admin Fee	C	10	\$25.00	\$25.00	0.0%
Payment Dishonour Fee (Direct Debit)					
Admin Fee					
Admin Fee	C	10	\$10.00	\$10.00	0.0%

	<u>Council</u> <u>/Statutory</u>	<u>GST</u> <u>%</u>	<u>2014/2015</u> <u>Fee</u> <u>incl. Tax</u>	<u>2015/2016</u> <u>Fee</u> <u>incl. Tax</u>	<u>% Increase</u>
Printing and Photocopying					
A3 sheet					
A3 sheet	C	10	\$0.70	\$0.90	28.6%
A4 sheet					
A4 sheet	C	10	\$0.40	\$0.50	25.0%
Coloured copy – A3 sheet					
Coloured copy – A3 sheet	C	10	\$1.70	\$1.80	5.9%
Coloured copy – A4 sheet					
Coloured copy – A4 sheet	C	10	\$0.80	\$1.00	25.0%
Replacement Rate Notice					
Replacement Rate Notice	C	0	\$22.60	\$25.00	10.6%
Record Search Fee					
Discovery Fee - Per Hour					
Discovery Fee - Per Hour	C	10	0	\$50.00	0.0%
Health & Community Services					
Family Day Care Administration Levy					
Carers Levy					
Carers Levy	C	0	\$10.72/week	\$11.05/week	3.1%
Per family per week					
Per family per week	C	0	\$0.34 hour/child	\$0.35 hour/child	2.9%
Family Day Care Charges					
8am to 6pm Monday to Friday					
(per hour per child)	C	0	\$7.10 to \$7.55	\$7.20 to \$7.65	6.3%
Before 8 am and after 6 pm					
Mon – Fri (per hour per child)	C	0	\$8.10 to \$8.55	\$8.20 to \$8.65	5.5%
Meals (per meal)					
Breakfast	C	0	\$3.35	\$3.50	4.5%
Evening Meal	C	0	\$5.70	\$6.00	5.3%
Lunch	C	0	\$4.40	\$4.50	2.3%
Snack	C	0	\$1.50	\$1.55	3.3%
Saturday, Sunday and Public Holidays (per hour per child)					
Saturday, Sunday and Public Holidays (per hour per child)	C	0	\$8.10 to \$8.55	\$8.20 to \$8.65	5.5%
Trips					
Trips	C	0	\$4.50	\$4.65	3.3%
Aged and Disability Services					
Home Care (per hr)					
Home Care	C	0	\$3.85 to \$30.90	\$4.00 to \$32.00	9.1% to 3.6%
Overnight Respite (per night)					
Respite Care	C	0	\$35.40	\$35.50	0.3%
Personal Care (per hr)					
Personal Care	C	0	\$3.85 to \$35.50	\$4.00 to \$36.80	3.9% to 3.7%

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			<u>incl. Tax</u>	<u>incl. Tax</u>	
Property Maintenance (per hr plus cost of materials)					
Property Maintenance (per hr plus cost of materials)	C	0	\$11.30 to \$44.90	\$11.70 to \$46.50	1.2% to 3.6%
Respite Care (per hr)					
Respite Care	C	0	\$3.85 to \$31.30	\$4.00 to \$32.50	3.8%
Veterans Home Care (1st hr)					
No further fee	C	0	\$5.40	\$5.50	1.9%
Community Transport					
Birregurra/Forrest/Beeac/Warrion					
One way	C	0	\$6.70	\$8.00	19.4%
Return	C	0	\$14.00	\$16.00	14.3%
Colac					
One way	C	0	\$4.60	N/A	-100.0%
Return	C	0	\$8.90	\$9.00	1.1%
Colac Otway Shire - Apollo Bay, Lavers Hill					
One way	C	0	\$15.00	N/A	-100.0%
Return	C	0	\$25.80	\$30.00	16.3%
Colac to Geelong or Ballarat					
One way	C	0	\$15.00	\$15.00 (two or more passengers) - \$20.00 (one passenger)	0% to 33.3%
Return	C	0	\$25.80	\$30.00	16.3%
Colac to Melbourne					
One way	C	0	\$27.90	N/A	-100.0%
Return	C	0	\$50.50	\$55.00	8.9%
Colac to Warrnambool					
One way	C	0	\$17.20	N/A	-100.0%
Return	C	0	\$31.10	\$35.00	12.5%
Community Bus Transport to Activities					
Community Bus Transport to Activities	C	0	\$5.40	\$5.60	3.7%
Full Cost Service					
Full Cost Service	C	0	\$0.89 per km + 10% admin	\$1.00 per km + 10% admin	12.4% 0.0%
Out & About Day Out Trips					
Out & About Day Out Trips	C	0	\$26.80	\$30.00	11.9%
Contracted Services					
Case Management (per hr)					
Assessments, reassessments, reviews, set up arrangements.	C	10	\$86.77	\$90.00	3.7%
Contracted Services					
Rate/Kilometre	C	10	\$1.10	\$1.15	4.5%
Food Services (per meal)					
7:30am to 7:30pm Sat./Sun./Public Holiday	C	10	\$22.35	\$22.50	0.7%
7:30am to 7:30pm Mon. to Fri.	C	10	\$22.35	\$22.50	0.7%
Home Care (per hr)					
7:30am to 7:30pm Sat./Sun./Public Holiday	C	10	\$73.50	\$78.00	6.1%
7:30am to 7:30pm Mon. to Fri.	C	10	\$40.65	\$43.00	5.8%
7:30pm to 7:30am Mon. to Fri.	C	10	\$57.10	\$60.50	6.0%

	<u>Council</u>	<u>GST</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>% Increase</u>
	<u>/Statutory</u>	<u>%</u>	<u>Fee</u>	<u>Fee</u>	
			<u>incl. Tax</u>	<u>incl. Tax</u>	
Personal Care (per hr)					
7:30am to 7:30pm Sat./Sun./Public Holiday	C	10	\$77.43	\$82.00	5.9%
7:30am to 7:30pm Mon. to Fri.	C	10	\$42.64	\$45.50	6.7%
7:30pm to 7:30am Mon. to Fri.	C	10	\$60.00	\$63.50	5.8%
Property Maintenance (per hr plus cost of materials)					
7:30am to 7:30pm Sat./Sun./Public Holiday	C	10	\$82.90	\$93.00	12.2%
7:30am to 7:30pm Mon. to Fri.	C	10	\$45.33	\$51.00	12.5%
7:30pm to 7:30am Mon. to Fri.	C	10	\$64.11	\$72.00	12.3%
Respite Care (per hr)					
7:30am to 7:30pm Sat./Sun./Public Holiday	C	10	\$77.43	\$82.00	5.9%
7:30am to 7:30pm Mon. to Fri.	C	10	\$42.64	\$45.50	6.7%
7:30pm to 7:30am Mon. to Fri.	C	10	\$60.00	\$63.50	5.8%
Delivered Meals					
All meals (per meal)					
All meals (per meal)	C	0	\$9.30 to \$19.00	\$9.65 to \$20.00	3.8% to 5.3%
Delivered meals (per meal)					
Delivered meals (per meal)	C	0	\$9.30 to \$19.00	\$9.65 to \$20.00	3.8% to 5.3%
National Disability Insurance Scheme					
NDIS - Support Cluster and Associated Pricing Victoria					
NDIS - Support Cluster and Associated Pricing Victoria	S	0	NDIS - Support Cluster and Associated Pricing Victoria	NDIS - Support Cluster and Associated Pricing Victoria	N/A
Health Administration (Registration Fees)					
Additional Staff above 5 wh work over 20 hours/week					
New and renewal	C	0	\$10.00	\$10.50	5.0%
Additional Staff above 5 who work under 20 hours/week					
New and renewal	C	0	\$5.00	\$5.50	10.0%
CLASS 1 Food Premises					
New	C	0	\$537.70	\$557.00	3.6%
Renewal	C	0	\$414.30	\$430.00	3.8%
CLASS 2 Food Provider					
New	C	0	\$257.50	N/A	
Renewal	C	0	\$173.80	N/A	
CLASS 2 Major Food Premises					
New	C	0	\$447.60	\$465.00	3.9%
Renewal	C	0	\$307.70	\$320.00	4.0%
CLASS 2 Minor Food Premises					
New	C	0	\$217.90	\$275.00	26.2%
Renewal	C	0	\$151.40	\$190.00	25.5%
CLASS 3 Fruit and Vegetables					
New	C	0	\$262.90	\$275.00	4.6%
Renewal	C	0	\$162.00	\$170.00	4.9%

	<u>Council</u>	<u>GST</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>% Increase</u>
	<u>/Statutory</u>	<u>%</u>	<u>Fee</u>	<u>Fee</u>	
			<u>incl. Tax</u>	<u>incl. Tax</u>	
CLASS 3 Major Food Premises					
New	C	0	\$217.90	\$275.00	26.2%
Renewal	C	0	\$151.40	\$157.00	3.7%
CLASS 3 Major Mobile Food Vehicles					
New	C	0	\$258.00	\$275.00	6.6%
Renewal	C	0	\$174.00	\$180.00	3.4%
CLASS 3 Minor Food Premises					
New	C	0	\$156.70	\$200.00	27.6%
Renewal	C	0	\$100.90	\$105.00	4.1%
Combo Beauty					
New premises design fee	C	0	\$106.30	\$140.00 + Pro-rata registration fee	31.7%
Registration/renewal	C	0	\$139.50	\$145.00	3.9%
Hairdressers/Beauty Parlours					
New premises design fee	C	0	\$95.50	\$130.00 + Pro-rata registration fee	26.5%
Registration/renewal	C	0	\$128.80	\$133.50	3.6%
Skin Penetration					
New premises design fee	C	0	\$95.50	\$130.00 + Pro-rata registration fee	26.5%
Registration/renewal	C	0	\$128.80	\$133.50	3.6%
General Note: all non-food premises are registered to the end of the calendar year which means they all have the same anniversary for renewal of registration. The pro-rata is to take them to 31/12 each year. All food premises are registered for 12 months from the time of initial registration. This staggers food premises renewals throughout the year. This process is governed by legislation.					
Miscellaneous					
Conveyance Enquiries					
Conveyance Enquiries	C	0	\$123.40	\$130.00	5.3%
Immunisation					
Immunisation	C	10	\$20.40	\$21.50	5.4%
Late Renewal Penalty Fee per Month					
Late Renewal Penalty Fee per Month	C	0	\$33.30	\$130.00	290.4%
Replacement Certificate					
Replacement Certificate	C	0	\$45.10	\$46.50	3.1%
Transfer of Registration					
Transfer of Registration	C	0	50% of reg fee	50% of renewal fee	0.0%
Prescribed Accommodation					
6 to 10 persons					
New premises design fee	C	0	\$106.30	\$130.00 + Pro-rata registration fee	22.6%
Registration/renewal	C	0	\$179.20	\$186.00	3.8%
11 to 20 persons					
New premises design fee	C	0	\$123.40	\$130.00 + Pro-rata registration fee	5.4%
Registration/renewal	C	0	\$217.90	\$226.00	3.7%

	<u>Council</u> <u>/Statutory</u>	<u>GST</u> <u>%</u>	<u>2014/2015</u> <u>Fee</u> <u>incl. Tax</u>	<u>2015/2016</u> <u>Fee</u> <u>incl. Tax</u>	<u>% Increase</u>		
20+ persons							
New premises design fee	C	0	\$128.80	\$130.00 + Pro-rata registration fee	0.9%		
Registration/renewal	C	0	\$268.30	\$278.00	3.6%		
Caravan Parks per site							
Caravan Parks per site	S	0	\$2.50	\$2.50	0.0%		
Combo Food Premises/Accommodation							
New premises design fee	C	0	\$128.80	\$130.00 + Pro-rata registration fee	0.9%		
Registration/renewal	C	0	\$156.70	\$163.00	4.0%		
Public Health - Septic Tanks							
Additional inspections							
Additional inspections	C	0	\$95.50	\$130.00	36.1%		
Septic tank alterations							
Septic tank alterations	C	0	\$201.80	\$250.00	23.9%		
Septic tank systems – aerated wastewater treatment							
Septic tank systems – aerated wastewater treatment	C	0	\$369.20	\$500.00	35.4%		
Septic tanks – trench, sand filter systems							
Septic tanks – trench, sand filter systems	C	0	\$391.70	\$500.00	27.6%		
Recreations, Arts & Culture							
Recreation Reserve Maintenance							
Central Reserve (per annum)							
Colac Cricket Association	C	10	\$2,514.00	"Fees and charges to be determined based on the formula specified in Council's Recreation Reserves Fees & Charges Policy.	N/A		
Colac Football Club	C	10	\$7,495.00				
Colac Little Athletics	C	10	\$646.00				
Youth & Recreation Centre	C	10	\$662.00				
Cricket Ground (per annum)							
Colac Cricket Association	C	10	\$600.00				
Colac Umpires Association	C	10	\$773.00				
Eastern Reserve (per annum)							
Colac Baseball League	C	10	\$1,349.00				
Colac Cricket Club	C	10	\$1,349.00				
Colac Netball Association	C	10	\$761.00				
Elliminyt Recreation Reserve (per annum)							
Elliminyt Tennis Club	C	10	\$501.00				
South Colac Sports Club	C	10	\$3,771.00				
Western Reserve (per annum)							
Colac Cricket Association	C	10	\$1,464.00				
Imperials Football Club	C	10	\$6,007.00				

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	<u>/Statutory</u>	<u>%</u>	<u>Fee</u>	<u>Fee</u>	
			<u>incl. Tax</u>	<u>incl. Tax</u>	

Infrastructure

Waste Management

Waste Management Additional Service Charge/Bin

240 litre garbage additional service charge/bin					
240 litre garbage additional service charge/bin	C	10	\$260.00	\$260.00	0.0%
240 litre organic additional service charge/bin					
240 litre organic additional service charge/bin	C	10	\$125.00	\$125.00	0.0%
240 litre recycle additional service charge/bin					
240 litre recycle additional service charge/bin	C	10	\$75.00	\$75.00	0.0%
Set 3 new bins new property					
Set 3 new bins new property	C	10	\$0.00	\$0.00	0.0%
Upgrade to 240litre Garbage Bin					
Upgrade to 240litre Garbage Bin	C	10	\$200.00	\$200.00	0.0%

All waste receival sites

Car bodies

Car bodies	C	10	\$64.40	\$65.00	0.9%
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Chemical drums

Chemical drums	C	10	\$1.00 each	\$1.00 each	0.0%
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Commercial fully co-mingled recyclables

Commercial fully co-mingled recyclables			\$13.50 per m3	\$14.00 per m3	3.7%
Commercial fully co-mingled recyclables	C	10	or \$59 per tonne	or \$60 per tonne	1.7%

Mattresses each

Mattresses each	C	10	\$20.00	\$20.00	0.0%
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Putrescibles (inc mixed rubbish)

Putrescibles (inc mixed rubbish)	C	10	\$54 per m3,120 litre garbage bin or less \$11,120 litre - 240 litre garbage bin \$17, or \$246 per tonne	\$58 per m3,120 litre garbage bin or less \$11,120 litre - 240 litre garbage bin \$17, or \$260 per tonne	7.4% to 5.7%
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Steel scrap

Steel scrap	C	10	\$11 per m3 or \$41 per tonne	\$11 per m3 or \$41 per tonne	0.0%
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Tree prunings

Tree prunings	C	10	\$34 per m3 \$130 per tonne	\$35 per m3 \$132 per tonne	2.9% to 1.5%
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TV & Monitors

TV & Monitors	C	10	\$10.00	\$10.00	0.0%
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Tyres

Car	C	10	\$6.40	\$6.60	3.1%
Car on rim	C	10	\$10.80	\$13.00	20.4%
Commercial batteries each (more than 2)	C	10	\$5.90	\$6.00	1.7%
Light truck	C	10	\$10.80	\$13.50	25.0%
Tractor 1-2m	C	10	\$203.90	\$210.00	3.0%
Tractor up to 1m	C	10	\$92.30	\$96.00	4.0%
Truck	C	10	\$25.80	\$37.50	45.3%

	<u>Council</u> <u>/Statutory</u>	<u>GST</u> <u>%</u>	<u>2014/2015</u> <u>Fee</u> <u>incl. Tax</u>	<u>2015/2016</u> <u>Fee</u> <u>incl. Tax</u>	<u>% Increase</u>
Waste disposal tickets					
10 tickets(up to 240lt bin)	C	10	\$60.00	\$66.00	10.0%
25 tickets (up to 240lt bin)	C	10	\$135.00	\$142.00	5.2%
Kerbside Bin Fees					
120 litre garbage (bin only)					
120 litre garbage (bin only)	C	10	\$70.00	\$72.00	2.9%
120 litre organic (bin only)					
120 litre organic (bin only)	C	10	\$70.00	\$72.00	2.9%
120 litre recycle (bin only)					
120 litre recycle (bin only)	C	10	\$70.00	\$72.00	2.9%
240 litre garbage (bin only)					
240 litre garbage (bin only)	C	10	\$75.00	\$77.00	2.7%
240 litre organic (bin only)					
240 litre organic (bin only)	C	10	\$75.00	\$77.00	2.7%
240 litre recycle (bin only)					
240 litre recycle (bin only)	C	10	\$75.00	\$77.00	2.7%
Bin change over fee (all bins)					
Bin change over fee (all bins)	C	10	\$30.00	\$30.00	0.0%
Lost or stolen bins – 120/240 litre					
Lost or stolen bins – 120/240 litre	C	10	\$53.00	\$53.00	0.0%
Aerodrome Landing Fees					
Apollo Bay (per landing)					
Apollo Bay (per landing)	C	10	\$8.60	\$10.00	16.3%
Colac (per landing)					
Colac (per landing)	C	10	\$8.60	\$10.00	16.3%
Apollo Bay Harbour					
Fixed mooring (annual)					
Fixed mooring (annual)	C	10	\$1,746.00	\$1,806.00	3.4%
Itinerant Berth (daily) based on vessel length					
more than 10m but less than 15m	C	10	\$24.00	\$25.00	4.2%
more than 15m but less than 20m	C	10	\$29.00	\$30.00	3.4%
more than 20m but less than 25m	C	10	\$35.00	\$37.00	5.7%
more than 25m but less than 30m	C	10	\$58.00	\$60.00	3.4%
more than 30m	C	10	\$116.00	\$120.00	3.4%
up to 10m	C	10	\$12.00	\$13.00	8.3%
Marina keys (per key)					
Marina keys (per key)	C	10	\$24.00	\$25.00	4.2%
Swing mooring (annual)					
Swing mooring (annual)	C	10	\$116.00	\$120.00	3.4%
Swing mooring establishment					
Swing mooring establishment	C	10	\$186.00	\$193.00	3.8%

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	<u>/Statutory</u>	<u>%</u>	<u>Fee</u>	<u>Fee</u>	
			<u>incl. Tax</u>	<u>incl. Tax</u>	

Other Harbour Fees - based on Vessel Length

Slipping Fee	Vessel Length					
	10	C	10	\$173.00	\$179.00	3.5%
	10.2	C	10	\$180.00	\$186.00	3.3%
	10.4	C	10	\$187.00	\$193.00	3.2%
	10.6	C	10	\$194.00	\$201.00	3.6%
	10.8	C	10	\$201.00	\$208.00	3.5%
	11	C	10	\$202.00	\$209.00	3.5%
	11.2	C	10	\$215.00	\$222.00	3.3%
	11.4	C	10	\$221.00	\$229.00	3.6%
	11.6	C	10	\$229.00	\$237.00	3.5%
	11.8	C	10	\$235.00	\$243.00	3.4%
	12	C	10	\$243.00	\$252.00	3.7%
	12.2	C	10	\$249.00	\$258.00	3.6%
	12.4	C	10	\$257.00	\$266.00	3.5%
	12.6	C	10	\$263.00	\$272.00	3.4%
	12.8	C	10	\$271.00	\$280.00	3.3%
	13	C	10	\$277.00	\$287.00	3.6%
	13.2	C	10	\$284.00	\$294.00	3.5%
	13.4	C	10	\$291.00	\$301.00	3.4%
	13.6	C	10	\$297.00	\$307.00	3.4%
	13.8	C	10	\$305.00	\$316.00	3.6%
	14	C	10	\$311.00	\$322.00	3.5%
	14.2	C	10	\$321.20	\$332.00	3.4%
	14.4	C	10	\$331.00	\$343.00	3.6%
	14.6	C	10	\$340.00	\$352.00	3.5%
	14.8	C	10	\$350.00	\$362.00	3.4%
	15	C	10	\$360.00	\$373.00	3.6%
	15.2	C	10	\$369.00	\$382.00	3.5%
	15.4	C	10	\$378.00	\$391.00	3.4%
	15.6	C	10	\$388.00	\$401.00	3.4%
	15.8	C	10	\$397.00	\$411.00	3.5%
	16	C	10	\$407.00	\$421.00	3.4%
	16.2	C	10	\$417.00	\$431.00	3.4%
	16.4	C	10	\$426.00	\$441.00	3.5%
	16.6	C	10	\$436.00	\$451.00	3.4%
	16.8	C	10	\$445.00	\$460.00	3.4%
	17	C	10	\$454.80	\$470.00	3.3%
	17.2	C	10	\$464.00	\$480.00	3.4%
	17.4	C	10	\$473.00	\$490.00	3.6%
	17.6	C	10	\$483.80	\$500.00	3.3%
	17.8	C	10	\$493.00	\$510.00	3.4%
	18	C	10	\$502.00	\$520.00	3.6%
	18.2	C	10	\$514.00	\$532.00	3.5%
	18.4	C	10	\$526.00	\$544.00	3.4%
	18.6	C	10	\$539.00	\$558.00	3.5%
	18.8	C	10	\$551.00	\$570.00	3.4%
	19	C	10	\$562.00	\$582.00	3.6%
	19.2	C	10	\$575.00	\$595.00	3.5%
	19.4	C	10	\$587.00	\$607.00	3.4%
	19.6	C	10	\$599.00	\$620.00	3.5%
	19.8	C	10	\$611.00	\$632.00	3.4%
	20	C	10	\$624.00	\$645.00	3.4%
	20.2	C	10	\$635.00	\$658.00	3.6%
	20.4	C	10	\$647.00	\$669.00	3.4%

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	<u>/Statutory</u>	<u>%</u>	<u>Fee</u>	<u>Fee</u>	
			<u>incl. Tax</u>	<u>incl. Tax</u>	
20.6	C	10	\$661.00	\$683.00	3.3%
20.8	C	10	\$672.00	\$695.00	3.4%
21	C	10	\$684.00	\$707.00	3.4%
21.2	C	10	\$697.00	\$721.00	3.4%
21.4	C	10	\$708.00	\$733.00	3.5%
21.6	C	10	\$720.00	\$745.00	3.5%
21.8	C	10	\$732.50	\$757.00	3.3%
22	C	10	\$745.00	\$770.00	3.4%
22.2	C	10	\$757.00	\$783.00	3.4%
22.4	C	10	\$769.00	\$795.00	3.4%
22.6	C	10	\$781.00	\$809.00	3.6%
22.8	C	10	\$793.00	\$821.00	3.5%
23	C	10	\$805.00	\$832.00	3.4%
23.2	C	10	\$817.00	\$845.00	3.4%
23.4	C	10	\$830.00	\$858.00	3.4%
23.6	C	10	\$841.00	\$871.00	3.6%
23.8	C	10	\$853.00	\$883.00	3.5%
24	C	10	\$866.00	\$894.00	3.2%

<u>Storage Fee (Per Day)</u>	<u>Vessel Length</u>				
10	C	10	\$43.00	\$45.00	4.7%
10.2	C	10	\$47.00	\$49.00	4.3%
10.4	C	10	\$51.00	\$52.00	2.0%
10.6	C	10	\$54.00	\$56.00	3.7%
10.8	C	10	\$58.00	\$60.00	3.4%
11	C	10	\$61.00	\$64.00	4.9%
11.2	C	10	\$66.00	\$68.00	3.0%
11.4	C	10	\$69.00	\$72.00	4.3%
11.6	C	10	\$72.00	\$75.00	4.2%
11.8	C	10	\$76.00	\$79.00	3.9%
12	C	10	\$80.00	\$82.00	2.5%
12.2	C	10	\$84.00	\$87.00	3.6%
12.4	C	10	\$87.00	\$90.00	3.4%
12.6	C	10	\$90.00	\$93.00	3.3%
12.8	C	10	\$95.00	\$99.00	4.2%
13	C	10	\$98.00	\$102.00	4.1%
13.2	C	10	\$101.00	\$105.00	4.0%
13.4	C	10	\$105.00	\$109.00	3.8%
13.6	C	10	\$108.00	\$112.00	3.7%
13.8	C	10	\$113.00	\$117.00	3.5%
14	C	10	\$116.00	\$120.00	3.4%
14.2	C	10	\$119.00	\$123.00	3.4%
14.4	C	10	\$123.00	\$128.00	4.1%
14.6	C	10	\$127.00	\$132.00	3.9%
14.8	C	10	\$131.60	\$136.00	3.3%
15	C	10	\$134.00	\$139.00	3.7%
15.2	C	10	\$137.00	\$142.00	3.6%
15.4	C	10	\$142.00	\$147.00	3.5%
15.6	C	10	\$145.00	\$150.00	3.4%
15.8	C	10	\$149.00	\$154.00	3.4%
16	C	10	\$152.00	\$158.00	3.9%
16.2	C	10	\$156.00	\$162.00	3.8%
16.4	C	10	\$160.60	\$166.00	3.4%
16.6	C	10	\$163.00	\$170.00	4.3%
16.8	C	10	\$167.00	\$173.00	3.6%
17	C	10	\$171.00	\$177.00	3.5%
17.2	C	10	\$174.00	\$180.00	3.4%

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	<u>/Statutory</u>	<u>%</u>	<u>Fee</u>	<u>Fee</u>	
			<u>incl. Tax</u>	<u>incl. Tax</u>	
17.4	C	10	\$178.00	\$184.00	3.4%
17.6	C	10	\$181.00	\$188.00	3.9%
17.8	C	10	\$185.00	\$192.00	3.8%
18	C	10	\$189.00	\$196.00	3.7%
18.2	C	10	\$192.00	\$199.00	3.6%
18.4	C	10	\$196.00	\$203.00	3.6%
18.6	C	10	\$200.00	\$207.00	3.5%
18.8	C	10	\$203.00	\$210.00	3.4%
19	C	10	\$207.00	\$214.00	3.4%
19.2	C	10	\$210.00	\$218.00	3.8%
19.4	C	10	\$215.00	\$223.00	3.7%
19.6	C	10	\$218.00	\$226.00	3.7%
19.8	C	10	\$221.00	\$229.00	3.6%
20	C	10	\$225.00	\$233.00	3.6%
20.2	C	10	\$229.00	\$237.00	3.5%
20.4	C	10	\$233.00	\$241.00	3.4%
20.6	C	10	\$236.00	\$244.00	3.4%
20.8	C	10	\$239.00	\$247.00	3.3%
21	C	10	\$244.00	\$253.00	3.7%
21.2	C	10	\$247.00	\$256.00	3.6%
21.4	C	10	\$250.00	\$259.00	3.6%
21.6	C	10	\$254.00	\$263.00	3.5%
21.8	C	10	\$258.00	\$267.00	3.5%
22	C	10	\$262.00	\$271.00	3.4%
22.2	C	10	\$265.00	\$274.00	3.4%
22.4	C	10	\$268.00	\$277.00	3.4%
22.6	C	10	\$273.00	\$283.00	3.7%
22.8	C	10	\$276.00	\$286.00	3.6%
23	C	10	\$280.00	\$290.00	3.6%
23.2	C	10	\$283.00	\$293.00	3.5%
23.4	C	10	\$287.00	\$297.00	3.5%
23.6	C	10	\$291.00	\$301.00	3.4%
23.8	C	10	\$294.00	\$304.00	3.4%
24	C	10	\$297.00	\$307.00	3.4%

	<u>Council</u> <u>/Statutory</u>	<u>GST</u> <u>%</u>	<u>2014/2015</u> <u>Fee</u> <u>incl. Tax</u>	<u>2015/2016</u> <u>Fee</u> <u>incl. Tax</u>	<u>% Increase</u>
Asset Management					
Asset Protection Permit Fee					
Asset Protection Permit Fee	C	0	\$135.00	\$140.00	3.7%
Checking of Engineering Plans					
Checking of Engineering Plans	S	0	0.75%	0.75%	0.0%
Design Fee					
In house	C	0	10%	10%	0.0%
Other	C	0	At cost + 20%	At cost + 20%	0.0%
Fee for Legal Point of Discharge Report (as per Section 312(3) Building Regulations 2006)					
Fee for Legal Point of Discharge Report (as per Section 312(3) Building Regulations 2006)	S	0	\$58.17	\$58.17	0.0%
Special Charge Scheme					
Contract administration	C	0	2.50%	2.50%	0.0%
Scheme administration	C	0	3.0%	3.0%	0.0%
Supervision of Sub-division Works					
(% of estimated cost of constructing works proposed)	S	0	2.50%	2.50%	0.0%
Local Road (speed at any time is greater than 50kph)					
Minor Works					
Conducted on any part of the roadway, shoulder or pathway (11.5 units)	S	0	Charge based on value of fee unit set in accordance with the Monetary Units Act 2004. Fees are reviewed each financial year and changes (if any) apply from 1 July each year	Charge based on value of fee unit set in accordance with the Monetary Units Act 2004. Fees are reviewed each financial year and changes (if any) apply from 1 July each year	N/A
Not conducted on any part of the roadway, shoulder or pathway (5 units)	S	0	Charge based on value of fee unit set in accordance with the Monetary Units Act 2004. Fees are reviewed each financial year and changes (if any) apply from 1 July each year	Charge based on value of fee unit set in accordance with the Monetary Units Act 2004. Fees are reviewed each financial year and changes (if any) apply from 1 July each year	N/A

	<u>Council</u>	<u>GST</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>% Increase</u>
	<u>/Statutory</u>	<u>%</u>	<u>Fee</u>	<u>Fee</u>	
			<u>incl. Tax</u>	<u>incl. Tax</u>	

Works on Roads (works other than minor works)

Conducted on any part of the roadway, shoulder or pathway (25 units)	S	0	Charge based on value of fee unit set in accordance with the Monetary Units Act 2004. Fees are reviewed each financial year and changes (if any) apply from 1 July each year	Charge based on value of fee unit set in accordance with the Monetary Units Act 2004. Fees are reviewed each financial year and changes (if any) apply from 1 July each year	N/A
Not conducted on any part of the roadway, shoulder or pathway (25 units)	S	0	Charge based on value of fee unit set in accordance with the Monetary Units Act 2004. Fees are reviewed each financial year and changes (if any) apply from 1 July each year	Charge based on value of fee unit set in accordance with the Monetary Units Act 2004. Fees are reviewed each financial year and changes (if any) apply from 1 July each year	N/A

Local Road (speed at any time is not more than 50kph)

Minor Works

Conducted on any part of the roadway, shoulder or pathway (11.5 units)	S	0	Charge based on value of fee unit set in accordance with the Monetary Units Act 2004. Fees are reviewed each financial year and changes (if any) apply from 1 July each year	Charge based on value of fee unit set in accordance with the Monetary Units Act 2004. Fees are reviewed each financial year and changes (if any) apply from 1 July each year	N/A
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	<u>Council</u> <u>/Statutory</u>	<u>GST</u> <u>%</u>	<u>2014/2015</u> <u>Fee</u> <u>incl. Tax</u>	<u>2015/2016</u> <u>Fee</u> <u>incl. Tax</u>	<u>% Increase</u>
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Not conducted on any part of the roadway, shoulder or pathway (5 units)	S	0	Charge based on value of fee unit set in accordance with the Monetary Units Act 2004. Fees are reviewed each financial year and changes (if any) apply from 1 July each year	Charge based on value of fee unit set in accordance with the Monetary Units Act 2004. Fees are reviewed each financial year and changes (if any) apply from 1 July each year	N/A
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Works on Roads (works other than minor works)

Conducted on any part of the roadway, shoulder or pathway (20 units)	S	0	Charge based on value of fee unit set in accordance with the Monetary Units Act 2004. Fees are reviewed each financial year and changes (if any) apply from 1 July each year	Charge based on value of fee unit set in accordance with the Monetary Units Act 2004. Fees are reviewed each financial year and changes (if any) apply from 1 July each year	N/A
Not conducted on any part of the roadway, should or pathway (5 units)	S	0	Charge based on value of fee unit set in accordance with the Monetary Units Act 2004. Fees are reviewed each financial year and changes (if any) apply from 1 July each year	Charge based on value of fee unit set in accordance with the Monetary Units Act 2004. Fees are reviewed each financial year and changes (if any) apply from 1 July each year	N/A

	<u>Council</u>	<u>GST</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>% Increase</u>
	<u>/Statutory</u>	<u>%</u>	<u>Fee</u>	<u>Fee</u>	
			<u>incl. Tax</u>	<u>incl. Tax</u>	

Colac Livestock Selling Centre

Agents special sale					
Agents special sale	C	10	\$190.60	\$190.60	0.0%
Agents weekly fee					
Agents weekly fee	C	10	\$190.60	\$190.60	0.0%
All horses					
All horses	C	10	\$17.60	\$17.60	0.0%
All other cattle					
All other cattle	C	10	\$13.50	\$13.50	0.0%
Annual licence and rental					
Annual licence and rental	C	10	\$2,377.60	\$2,377.60	0.0%
Bobby calves					
Bobby calves	C	10	\$5.90	\$5.90	0.0%
Bulls flat rate					
Bulls flat rate	C	10	\$18.60	\$18.60	0.0%
Cows and calves weigh fee					
>5 animals	C	10	\$3.50	\$3.50	0.0%
1 animal	C	10	\$4.80	\$4.80	0.0%
2-4 animals	C	10	\$4.10	\$4.10	0.0%
Dairy cattle					
Dairy cattle	C	10	\$13.50	\$13.50	0.0%
Pigs					
Pigs	C	10	\$3.50	\$3.50	0.0%
Private weigh					
Private weigh	C	10	\$5.90	\$5.90	0.0%
Sheep and lambs					
Sheep and lambs	C	10	\$1.10	\$1.10	0.0%
Stud cattle					
Stud cattle	C	10	\$18.60	\$18.60	0.0%
Weighed cattle					
Weighed cattle	C	10	\$13.50	\$13.50	0.0%

	<u>Council</u>	<u>GST</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>% Increase</u>
	<u>/Statutory</u>	<u>%</u>	<u>Fee</u>	<u>Fee</u>	
			<u>incl. Tax</u>	<u>incl. Tax</u>	

Sustainable Planning & Development Services

Economic Development

Colac & Great Ocean Road Visitor Information Centres

Internet charges

Per ¼ hour	C	10	\$2.30	\$2.50	8.7%
Per hour	C	10	\$8.90	\$9.00	1.1%
Printing	C	10	\$0.20	\$0.20	0.0%

Guide Services

Bus Tour	C	10	\$50.00	\$50.00	0.0%
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Environment & Community Safety

Animal Control - Effective from 10 April 2015

Registration

All other (refer Sch 2 of Domestic Animal Act 1994)	C	0	\$36.30	\$38.00	4.7%
Cat registration – full	C	0	\$100.00	\$105.00	5.0%
Cat registration – micro chipped and desexed	C	0	\$15.50	\$17.00	9.7%
Cat registration – micro chipped or desexed (reduced fee for microchipping only applies to cats registered in the previous year)	C	0	\$31.10	\$33.00	6.1%
Dog registration – full	C	0	\$110.00	\$114.00	3.6%
Dog registration – micro chipped and desexed	C	0	\$20.70	\$22.00	6.3%
Dog registration – micro chipped or desexed (reduced fee for microchipping only applies to dogs registered in the previous year)	C	0	\$36.30	\$37.00	1.9%
Pensioner discount	C	0	50%	50%	0.0%
Working farm dog	C	0	\$21.00	\$22.00	4.8%
Declared Dangerous & Menacing Dogs				\$110.00	100.0%
Pet Shop - Breeding/Boarding Facility Audit Fee				\$150.00	100.0%

Pound Release Fees

All other	C	0	\$26 plus \$7 per head per day	\$30 plus \$10 per head per day	15.4% plus 42.9%
Cats	C	0	\$36 plus \$5 per day	\$40.00 plus \$5.00 per day	11.1% plus 0%
Cattle/horses	C	0	\$78 plus \$16 per head per day	\$80.00 plus \$15.00 per day	2.6% plus -6.3%
Dogs	C	0	\$57 plus \$16 per day	\$60.00 plus \$15.00 per day	5.3% plus -6.3%
Sheep/pigs	C	0	\$41 plus \$7 per head per day	\$41 plus \$10.00 per head per day	0% plus 42.9%

Events

Charitable organisations

Charitable organisations	C	0	\$62 per event	\$70	12.9%
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Other

Other	C	0	\$155 per event	\$160 per event	3.2%
Wedding on Council controlled/managed land	C	0		70	100.0%

	<u>Council</u> <u>/Statutory</u>	<u>GST</u> <u>%</u>	<u>2014/2015</u> <u>Fee</u> <u>incl. Tax</u>	<u>2015/2016</u> <u>Fee</u> <u>incl. Tax</u>	<u>% Increase</u>
Fire Prevention					
Administrative fee block slashing (plus cost of slashing)					
Administrative fee block slashing (plus cost of slashing)	C	10	\$161.00	\$167.00	3.7%
Infringement fee – burning of offensive material (2 penalty units)					
Infringement fee – burning of offensive material (2 penalty units)	C	0	\$200.00	\$207.00	3.5%
Infringement fee – failing to comply with fire prevention notice (2 penalty units)					
Infringement fee – failing to comply with fire prevention notice (2 penalty units)	S	0	\$1,408.00	\$1,508.28	7.1%
Standpipe water fee – per kilolitre					
Standpipe water fee – per kilolitre	C	10	\$4.20	\$4.40	4.8%
Local Laws					
Local Law No 1					
Alcohol permit	C	0	\$110.00	\$115.00	4.5%
Local Law No 2					
- Signs (A frame) -Other	C	0	\$110.00	\$114.00	3.6%
Alcohol infringement fee (2 penalty unit)	S	0	\$200.00	\$200.00	0.0%
Goods for sale	C	0	\$52 per m2	\$55.00 per m2	5.8%
-Signs (A frame) -Charitable	C	0	\$55.00	\$57.00	3.6%
Street party/festival	C	0	\$135 per event	\$135.00 per event	0.0%
Tables and chairs	C	0	\$104 for 1st table and 4 chairs – then \$26 per seat thereafter	\$110 for 1st table and 4 chairs - then \$25 per seat thereafter	5.8% for 1st table and 4 charirs - then - 3.8% per seat thereafter
Using Council land	C	0	\$46 plus \$26 per week	\$50 plus \$25 per week	8.7% plus -3.8% per week
Vegetation	C	0	\$70.00	\$72.00	2.9%

	<u>Council</u> <u>/Statutory</u>	<u>GST</u> <u>%</u>	<u>2014/2015</u> <u>Fee</u> <u>incl. Tax</u>	<u>2015/2016</u> <u>Fee</u> <u>incl. Tax</u>	<u>% Increase</u>
Other					
Abandoned or derelict vehicles					
Abandoned or derelict vehicles	C	0	\$220 plus transport & storage	\$230 plus transport & storage	4.5%
All other permits					
All other permits	C	0	\$80.00	\$83.00	3.8%
Camping					
Camping	C	0	\$59/week or \$10 per day	\$62 per week or \$11 per day	5.1%/week or 10%per day
Circus					
Circus	C	0	\$125.00	\$130.00	4.0%
Impoundment Fee					
Impoundment Fee	C	0	\$125.00	\$130.00	4.0%
Public protection (hording permit)					
Public protection (hording permit)	C	0	\$21 application fee plus \$5.70 per m2	\$25 application fee plus \$6 per m2	19% application Gee plus 5.3% per m2
Sport Event					
Sport Event	C	0	\$62.00	\$65.00	4.8%
Parking					
All day parking permit					
All day parking permit	C	0	\$15.50 per week	\$16 per week	3.2%
Building site on street					
Parking space charge/permit	C	0	\$32 per bay per week or part thereof	\$36 per bay per week or part thereof	12.5%
Car parking fines					
Car parking fines	C	0	\$65.00	\$74.00	13.8%
Car parking fines	S	0	\$70 to \$120	\$148.00	
Disabled parking					
Disabled Persons Permit Issue Fee				\$10.00	100.0%
Permit replacement fee	C	0	\$5.00	\$5.00	0.0%
Planning & Building					
(b) Amendments to Permits – Set by Statute					
			1		
Change of use only	S	0	\$502.00	\$502.00	0.0%
			2		
To amend a permit other than a single dwelling	S	0	\$502.00	\$502.00	0.0%
			3		
Single dwelling (\$10,000-\$100,000)	S	0	\$239.00	\$239.00	0.0%
			4		
Single dwelling (More than \$100,000)	S	0	\$490.00	\$490.00	0.0%
			5		
Other developments (\$10,000 or less)	S	0	\$102.00	\$102.00	0.0%
			6		
Other developments (\$10,000-\$250,000)	S	0	\$604.00	\$604.00	0.0%
			7		
Other developments (\$250,000-\$500,000)	S	0	\$707.00	\$707.00	0.0%

	<u>Council</u> <u>/Statutory</u>	<u>GST</u> <u>%</u>	<u>2014/2015</u> <u>Fee</u> <u>incl. Tax</u>	<u>2015/2016</u> <u>Fee</u> <u>incl. Tax</u>	<u>% Increase</u>
8					
Other developments (\$500,000-\$1million)	S	0	\$815.00	\$815.00	0.0%
9					
Other amendments	S	0	\$386.00	\$386.00	0.0%
(c) Planning Scheme Amendment Fees – Set by Statute					
i.					
Considering a request for an Amendment	S	0	\$798.00	\$798.00	0.0%
ii.					
Independent panel (considering submissions which seek a change to an Amendment)	S	0	\$798.00	\$798.00	0.0%
iii.					
Adoption of Amendment by Responsible Authority	S	0	\$524.00	\$524.00	0.0%
iv.					
Consideration of a request to approve an Amendment (by the Minister for Planning)	S	0	\$798.00	\$798.00	0.0%
Bonds					
Bond for Demolition or Removal of Building (Reg 323)					
Bond for Demolition or Removal of Building (Reg 323)	S	0	\$100 per 1sqm of or cost of works, whichever is the lesser	\$100 per 1sqm of or cost of works, whichever is the lesser	0.0%
Bond for Re-erection of Building (Reg 323)					
Bond for Re-erection of Building (Reg 323)	S	0	\$5,000 or the cost of works, whichever is the lesser	\$5,000 or the cost of works, whichever is the lesser	0.0%
Building Control Charges					
Application for Place of Public Entertainment (PoPE) Permit					
Application for Place of Public Entertainment (PoPE) Permit	C	10	\$550.00	\$570 plus \$30 per year for multiple year permits	3.6%
Application for Place of Public Entertainment (PoPE) Permit & Temporary Structure Siting Permit					
Application for Place of Public Entertainment (PoPE) Permit & Temporary Structure Siting Permit	C	10	\$770.00	\$797 plus \$30 per year for multiple year permits	3.5%
Application for Place of Public Entertainment Permit or Temporary Structure Siting Permit Priority Fee (in addition to application fee)					
Application for Place of Public Entertainment Permit or Temporary Structure Siting Permit Priority Fee (in addition to application fee)	C	10	\$220.00	\$228.00	3.6%
Application for Temporary Structure Siting Permit					
Application for Temporary Structure Siting Permit	C	10	\$440.00	\$455 plus \$30 per year for multiple year permits	3.4%

	<u>Council</u> <u>/Statutory</u>	<u>GST</u> <u>%</u>	<u>2014/2015</u> <u>Fee</u> <u>incl. Tax</u>	<u>2015/2016</u> <u>Fee</u> <u>incl. Tax</u>	<u>% Increase</u>
Information charges					
Building plans, plan search	C	10	\$73.00	\$76.00	4.1%
Building plans/plan search (archival search)	C	10	\$176.00	\$182.00	3.4%
Other size sheets	C	10	\$4.00	\$4.00	0.0%
Plan copying A3 sheet	C	10	\$0.70	\$1.00	42.9%
Plan copying A4 sheet	C	10	\$0.40	\$0.50	25.0%
Property information	S	0	\$47.60	\$49.91	4.9%
Lodgement fees					
Class 1 & 10	S	0	\$35.70	\$37.40	4.8%
Building Notice					
Administration of Building Notice					
Administration of Building Notice	C	10	\$880.00	\$910.00	3.4%
Building Order					
Administration of Building Order					
Administration of Building Order	C	10	\$550.00	\$570.00	3.6%
Building Permit Amendments					
Permit Amendments					
Permit Amendments	C	10	\$176.00	\$182.00	3.4%
Building Permit Fees (additional fees charged where additional inspections are required)					
Additional Inspection (Domestic) - within 20km radius of Colac					
Additional Inspection (Domestic) - within 20km radius of Colac	C	10	\$187.00	\$194.00	3.7%
All other classes of Occupancy 2-9 inclusive (construction and/or demolition)					
Does exceed \$2,000,000	C	10	0.41%	0.41%	0.0%
Does not exceed \$1,000,000	C	10	0.57%	0.57%	0.0%
Does not exceed \$1,500,000	C	10	0.52%	0.52%	0.0%
Does not exceed \$10,000*	C	10	\$570.00	\$590.00	3.5%
Does not exceed \$100,000*	C	10	\$1,968.00	\$2,036.00	3.5%
Does not exceed \$2,000,000	C	10	0.52%	0.52%	0.0%
Does not exceed \$20,000*	C	10	\$880.00	\$910.00	3.4%
Does not exceed \$200,000*	C	10	\$2,745.00	\$2,841.00	3.5%
Does not exceed \$5,000*	C	10	\$415.00	\$430.00	3.6%
Does not exceed \$50,000*	C	10	\$1,243.00	\$1,287.00	3.5%
Does not exceed \$500,000*	C	10	\$4,351.00	\$4,503.00	3.5%
Does not exceed \$600,000	C	10	0.62%	0.62%	0.0%
Does not exceed \$700,000	C	10	0.62%	0.62%	0.0%
Does not exceed \$800,000	C	10	0.62%	0.62%	0.0%
Does not exceed \$900,000	C	10	0.62%	0.62%	0.0%
Domestic – class 1a Dwellings (construction and demolition), where the value of building work:					
Does exceed \$300,000	C	10	\$3,646.72	\$3,775.00	3.5%
Does not exceed \$100,000	C	10	\$1,652.42	\$1,710.00	3.5%
Does not exceed \$200,000	C	10	\$2,165.24	\$2,241.00	3.5%
Does not exceed \$300,000	C	10	\$2,849.00	\$2,950.00	3.5%

	<u>Council</u>	<u>GST</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>% Increase</u>
	<u>/Statutory</u>	<u>%</u>	<u>Fee</u>	<u>Fee</u>	
			<u>incl. Tax</u>	<u>incl. Tax</u>	
Domestic – class 1a Dwellings (construction and demolition), where the value of building work:					
Does not exceed \$10,000	C	10	\$569.80	\$590.00	3.5%
Does not exceed \$15,000	C	10	\$740.74	\$793.50	7.1%
Does not exceed \$150,000	C	10	\$1,766.38	\$1,828.00	3.5%
Does not exceed \$25,000	C	10	\$854.70	\$885.00	3.5%
Does not exceed \$250,000	C	10	\$2,621.08	\$2,713.00	3.5%
Does not exceed \$5,000	C	10	\$455.84	\$472.00	3.5%
Does not exceed \$50,000	C	10	\$1,082.62	\$1,221.00	12.8%
Does not exceed \$75,000	C	10	\$1,367.52	\$1,415.00	3.5%
Minor Works - Class 10a, 10b & 1ai: Garages, carports, pool/spas & fence where value of work:					
Between \$10,001 to \$20,000	C	10	\$740.00	\$766.00	3.5%
More than \$20,000	C	10	\$855.00	\$885.00	3.5%
Between \$5,000 to \$10,000	C	10	\$570.00	\$590.00	3.5%
Less than \$5000	C	10	\$460.00	\$476.00	3.5%
Minor works - Class 10b: Safety Barrier (without pool/spa) & Alterations to Safety Barrier.	C	10	\$165.00	\$170.00	3.0%
Statutory charge on building permits					
Building permit levy (cost of building over \$10,000)	S	0	Cost x 0.128% of works	Cost x 0.128% of works	0.0%
Essential Safety Measures Assessments					
Essential Safety Measures Determination					
Essential Safety Measures Determination	C	10	\$550.00	\$570.00	3.6%
Extensions of Time					
Extensions of Time					
Extensions of Time	C	10	\$176.00	\$182.00	3.4%
Inspections					
Additional Inspection (Commercial) - within 20km radius of Colac					
Additional Inspection (Commercial) - within 20km radius of Colac	C	10	\$253.00	\$261.00	3.2%
Additional Travel - (in addition to additional inspection fee) - more than 20km from Colac					
Additional Travel - (in addition to additional inspection fee) - more than 20km from Colac	C	10	\$1.00 per Km	\$1.00 per Km	0.0%
Legal Point of Discharge					
Legal Point of Discharge (Reg 610)					
Legal Point of Discharge (Reg 610)	S	0	\$59.62	\$62.56	4.9%
Permit for use of land					
Use only	S	0	\$502.00	\$502.00	0.0%

	<u>Council</u> <u>/Statutory</u>	<u>GST</u> <u>%</u>	<u>2014/2015</u> <u>Fee</u> <u>incl. Tax</u>	<u>2015/2016</u> <u>Fee</u> <u>incl. Tax</u>	<u>% Increase</u>
Planning Fees & Charges – Other					
Advertising					
Additional signs per site per sign	C	10	\$57.00	\$60.00	5.3%
Advertising notice sent to individual property owners per letter	C	10	\$5.00	\$6.00	20.0%
Advertising sign erected on site	C	10	\$114.00	\$120.00	5.3%
Application for approval of amended plans under secondary consent					
Application for approval of amended plans under secondary consent	C	10	\$130.00	\$135.00	3.8%
Application for Certification of subdivision under Subdivision Act					
Application for Certification of subdivision under Subdivision Act	S	0	\$100 plus \$20 per lot	\$100 plus \$20 per lot	0.0%
Application for Plan of Consolidation					
Application for Plan of Consolidation	S	0	\$100.00	\$100.00	0.0%
Application for Rectification of Plan of Subdivision					
Application for Rectification of Plan of Subdivision	S	0	\$100.00	\$100.00	0.0%
Certificate of Compliance					
Certificate of Compliance	S	0	\$147.00	\$147.00	0.0%
Check Engineering Plans					
Check Engineering Plans	S	10	0.75% of value of works	0.75% of value of works	0.0%
Engineering Plan prepared by Council					
Engineering Plan prepared by Council	S	10	3.5% of value of works	3.5% of value of works	0.0%
Extension of time to planning permits					
Extension of time to planning permits	C	10	\$80.00	\$83.00	3.8%
Property Enquiry (does not require extensive research)					
Property Enquiry (does not require extensive research)	C	10	\$35.00	\$37.00	5.7%
Property Enquiry (extensive research)					
Property Enquiry (extensive research)	C	10	\$135.00	\$140.00	3.7%
Satisfaction Matters					
Satisfaction Matters	S	0	\$102.00	\$102.00	0.0%
Supervision of Works					
Supervision of Works	S	10	2.5% of value of works	2.5% of value of works	0.0%
Report and Consent Fees					
Demolition fee (s. 29A)					
Demolition fee (s. 29A)	S	0	\$59.62	\$62.56	4.9%
Report & Consent Application (Reg 513)					
Report & Consent Application (Reg 513)	S	0	\$238.75	\$250.65	5.0%
Report & Consent Application (Reg 513) - Charge per notice sent to adjoining properties	C	10	\$0.00	\$20.00	100.0%

	<u>Council</u> <u>/Statutory</u>	<u>GST</u> <u>%</u>	<u>2014/2015</u> <u>Fee</u> <u>incl. Tax</u>	<u>2015/2016</u> <u>Fee</u> <u>incl. Tax</u>	<u>% Increase</u>
To develop land (other than for a single dwelling per lot) if the estimated cost of development included in the application is:					
Other developments (\$10,000 or less)	S	0	\$102.00	\$102.00	0.0%
Other developments (\$10,001-\$250,000)	S	0	\$604.00	\$604.00	0.0%
Other developments (\$250,001-\$500,000)	S	0	\$707.00	\$707.00	0.0%
Other developments ((\$500,001-\$1 million)	S	0	\$815.00	\$815.00	0.0%
Other developments (\$1,000,001-\$7 million)	S	0	\$1,153.00	\$1,153.00	0.0%
Other developments (\$7,000,001-\$10 million)	S	0	\$4,837.00	\$4,837.00	0.0%
Other developments (\$10,000,001-\$50 million)	S	0	\$8,064.00	\$8,064.00	0.0%
Other developments (more than \$50,000,000)	S	0	\$16,130.00	\$16,130.00	0.0%
To subdivide an existing building	S	0	\$386.00	\$386.00	0.0%
To subdivide land into two lots	S	0	\$386.00	\$386.00	0.0%
To effect a realignment of a common boundary between lots or to consolidate two or more lots	S	0	\$386.00	\$386.00	0.0%
All other subdivisions	S	0	\$781.00	\$781.00	0.0%
An application to remove a restriction (within the meaning of the Subdivision Act 1988) in the circumstances described in Section 47(2) of the Planning and Environment Act 1987	S	0	\$249.00	\$249.00	0.0%
An application to create, vary or remove a restriction within the meaning of the Subdivision Act 1988 or to create or remove a right-of-way.	S	0	\$541.00	\$541.00	0.0%
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.	S	0	\$404.00	\$404.00	0.0%
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:					
Single dwelling (\$10,000-\$100,000)	S	0	\$239.00	\$239.00	0.0%
Single dwelling (More than \$100,000)	S	0	\$490.00	\$490.00	0.0%