

# Towong Shire Council Budget

—  
2024/2025



**Front Cover Image: Burrowa Pine Mountain National Park, Tintaldra**

Burrowa Pine Mountain National Park boasts scenic hiking trails and the magnificent Bluff Falls. The falls' stunning cascade offers visitors the chance to witness water flowing from the park plateau, over the Cudgewa Bluff, and into a serene grotto below.

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# 1. Mayor's Introduction

On behalf of Council, I am delighted to present the *Draft Budget 2024-2025*.

This Budget reflects our commitment to the delivery of the priorities identified by our community and outlined in the Council Plan 2021-2025.

In the face of challenging economic times, it is a Budget that we believe strikes the right balance between ensuring your rates are being invested efficiently and effectively, while meeting all the needs of our community. This Budget ensures our vital community services continue to be delivered, our existing assets maintained and new projects that meet future community needs are planned for.

In response to the black summer bushfires and Covid-19 there were large economic injections across the state via project driven grant opportunities – this budget sees the completion of these projects by June 2025. As we return to a more 'business as usual' period of grant funding, we know that future opportunities will be more competitive. They will rely on our ability to be ready when opportunities present themselves and demonstrate their value not only at local level but also at a regional and state level. Consequently, this budget supports the planning and design stages of a number of key projects including the Bethanga Recreation Reserve Multipurpose facility and the completion of structure planning and Placemaking activities.

Our capital expenditure also reflects the need for pragmatic and prudent financial management with \$4.7 million of our capital budget for 2024/25 dedicated to upgrade, repair and maintain our 1183km of roads and 168 bridges across the Shire.

In terms of the development of new infrastructure assets, the focus will be on the delivery of projects identified in the 2021/2025 Council Plan including:

- Dartmouth Splashpark
- Corryong Skatepark

The proposed rate increase of 2.75% for 2024/25 reflects our conscientious approach to financial management while adhering to the cap set by the State government under the Fair Go Rates System – made all the more challenging when inflation is higher than the State Government's rate cap.

As part of our commitment to delivering quality facilities and services, we will continue to deliver core community services such as family and early years services, libraries, swimming pools, waste facilities and kerbside collection, recreational facilities and public amenities. We will also continue to provide for the safety, sustainability and liveability of our communities through our planning, building, environmental health, local laws and emergency management functions.

In essence, the Draft Budget 2024-25 reflects our unwavering commitment to prudent fiscal stewardship, strategic investment, and community wellbeing. As we embark on this journey, we remain dedicated to fostering a thriving, resilient, and inclusive community for all.



Cr Andrew Whitehead  
**Mayor**

## 2. Executive Summary

The *Draft Budget 2024-2025* has been developed to support the ongoing delivery of the *Council Plan 2021-2025*. It seeks to balance the demands for services and infrastructure with the community's capacity to pay.

The *Draft Budget* has been developed within the context of a prudent long-term financial framework. These projections help to identify whether we are financially sustainable in the medium to long term while achieving our *Council Plan 2021-2025* objectives. While we have adequate funds to support these objectives in the near term, we continue to rely on one-off grants to be able to maintain and renew our community infrastructure. Our projections show that without more reliable longer term funding our cash balances will continue to drop and our financial sustainability remains at risk.

We support the underlying principles of the Victorian Government's rate capping framework, the Fair Go Rates System. Effective 1 July 2016, Councils are not permitted to raise the average rate above the cap set by the Minister, unless they can demonstrate to the Essential Services Commission (ESC) that an increase above the cap is justified, and a higher rate cap is subsequently approved by the ESC.

In 2024/25 we propose to pass on a rate increase consistent with the rate cap of 2.75%. The challenge for us will be to maintain our services and infrastructure at the level that our communities should be able to expect when inflation is consistently higher than the state government's rate cap.

We have worked very hard to secure substantial grant funding to support a wide range of capital works for the benefit of our communities. The work to secure grants has included Councillors and Council officers advocating for the needs of our ratepayers and residents to be met, and many grant applications to both State and Federal Governments. We have submitted grant applications for key infrastructure projects in the shire, however, we have not included these in the *Draft Budget 2024/2025* as we have not been awarded these funding agreements. We continue to lobby the State and Federal Governments for more reliable funding sources to support long-term infrastructure renewal needs.

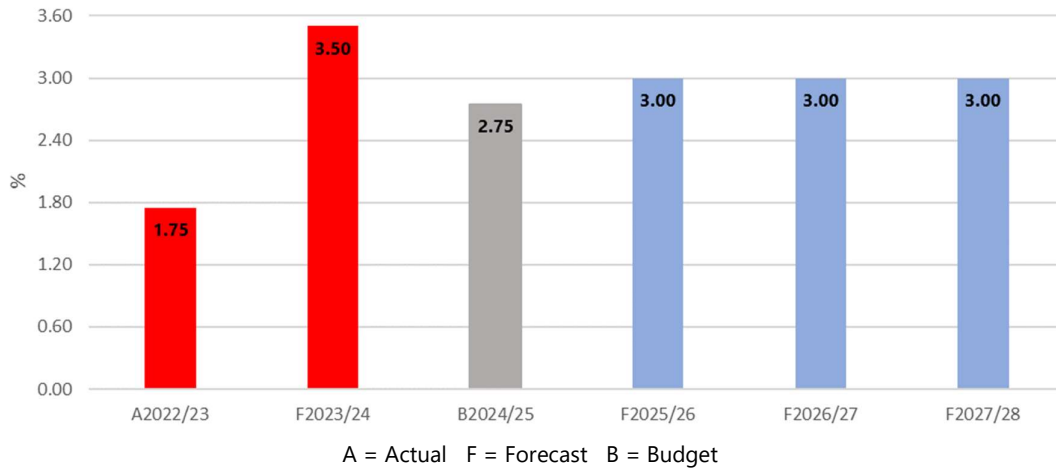
Council maintains a conservative stance regarding borrowing, and generally only borrows:

- a) where there is an identified recurrent revenue source, directly tied to the reason for borrowing, which will enable the debt to be repaid, or
- b) the reason for borrowing is to contribute to a multigenerational strategic project.

We have not included any borrowings in the *Draft Budget 2024-2025*.

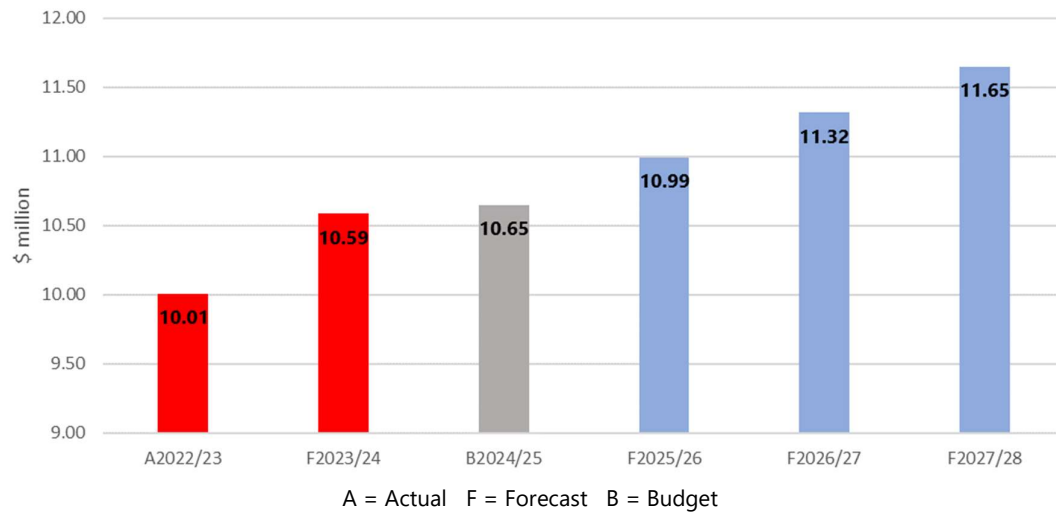
### 3. Budget Reports

#### 3.1. Rate increase



The average rate increase in 2024/25 is in line with the State Government's rate cap of 2.75% and Council has forecast the average rate increase over the following three years at 3%. It should be noted that at this level of rate increase Council may not be financially sustainable into the longer-term future given increasing infrastructure renewal needs across the Shire, without relying on one-off grant funding opportunities which may fluctuate and may not always match our communities' needs.

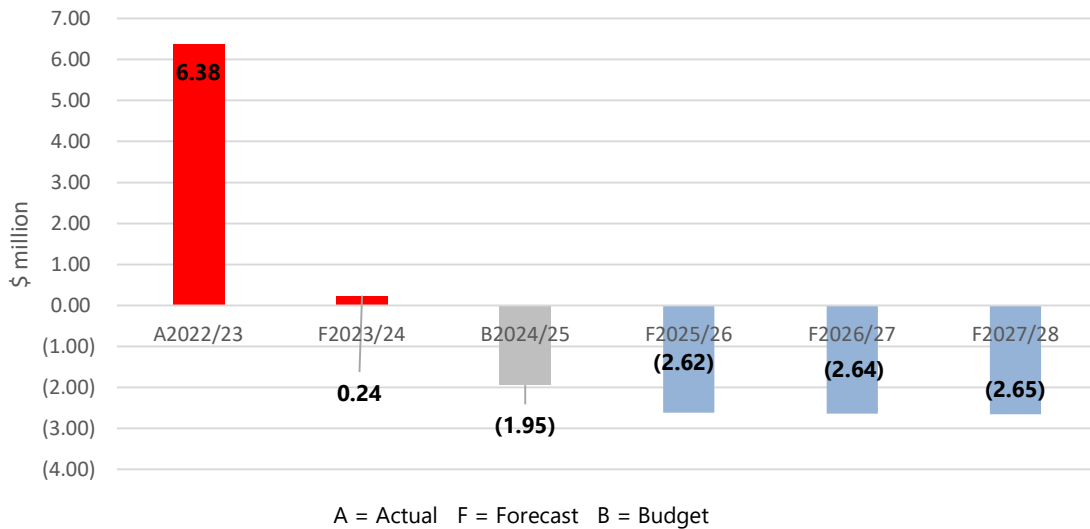
#### 3.2. Total rates and charges



Total rates and charges include general rates, the municipal charge, the waste facilities management charge and kerbside collection charges. The rate cap is only applicable to the general rates and municipal charge and not applicable to the service charges of waste facilities management and kerbside collection, which are operated on a cost-neutral basis over the long term.



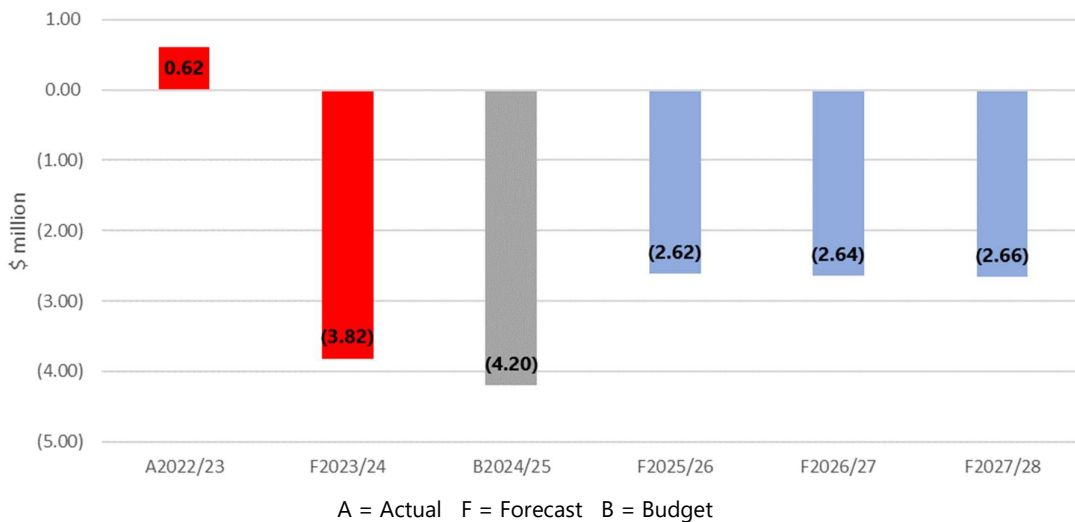
### 3.3. Operating result



The operating result recognises all revenue received by Council (including capital grants) and all operating expenditure. The expected operating result for the 2023/24 year is a surplus of \$0.24 million and a budget operating result for the 2024/25 year in deficit of \$1.95 million.

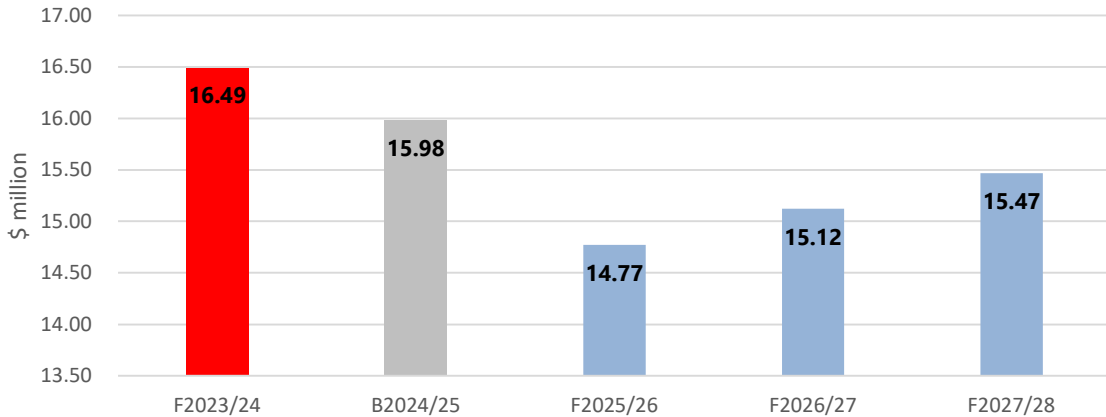
Council only raises revenue to provide services and infrastructure and not to make a profit. Any surplus or deficit in the operating result should be considered in the context of the adjusted underlying result at item 4.

### 3.4. Adjusted underlying result



The adjusted underlying result excludes capital grants which are generally non-recurring. The 2024/25 budget reflects an underlying deficit of \$4.20 million. The recurring underlying deficits projected into the years ahead reflects that a significant portion of Council's expenditure is funded by capital grants primarily relating to one-off projects. A substantial proportion of these projects relate to renewing Council's aging infrastructure.

### 3.5. Services

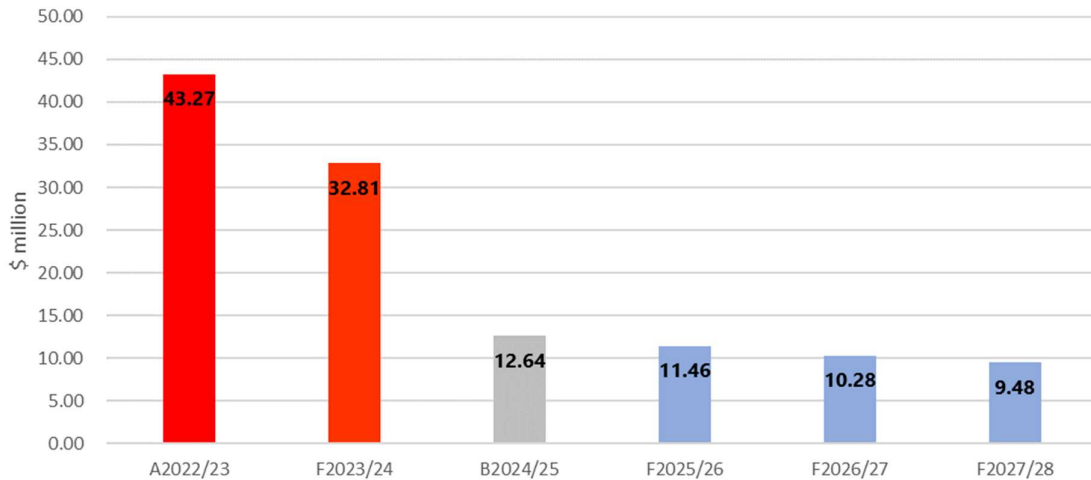


A = Actual F = Forecast B = Budget

We deliver a broad range of services to our communities including libraries, maternal and child health, kindergartens, planning, kerbside waste collection and access to council assets such as roads, bridges and playgrounds. The net cost of delivering services is effectively the shortfall between the total cost of service delivery and any income received directly from government and users of services. This equates to the amount of expenditure that rates and charges revenue is required to fund.

The net cost of all services delivered to the community for the 2023/24 year is expected to be \$16.49 million which is an increase on budget.

### 3.6. Cash and investments

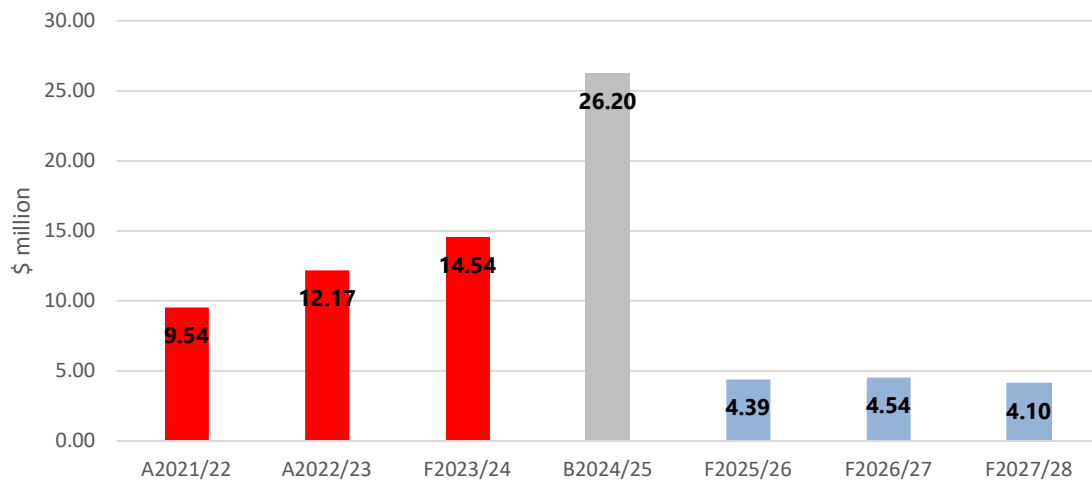


A = Actual F = Forecast B = Budget

Cash and investments are expected to decrease from \$43.27 million to \$32.81 million during 2023/24. We have had considerably high cash balances in recent years due to the inflow of bushfire response and recovery funding as well as significant one-off project grants. These cash levels are now projected to decline as funding is expended on next year’s significant capital works program with \$12.64 million as the end bank balance if all capital program targets are met.



### 3.7. Capital works



A = Actual F = Forecast B = Budget

Capital works expenditure for the 2024/25 year is budgeted at \$26.2 million. The capital works program comprises of a number of significant projects as outlined later in the budget and include:

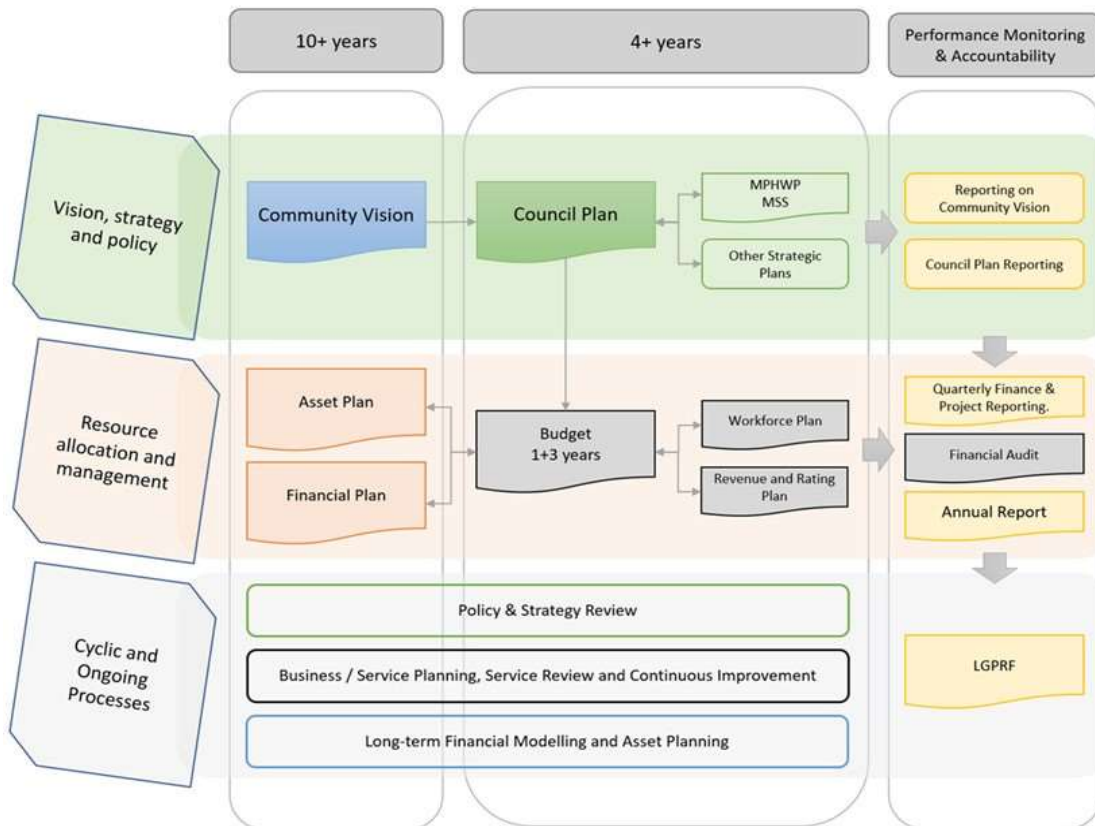
- Stage 2 of the Mitta Streetscapes
- Corryong CBD carparking
- Springdale Road Bridges Renewals
- Lake Road Bridge Renewals
- Continuation of works on Great River Road
- Bellbridge Walking Track
- Tallangatta Rail Trail Bridge

## 4. Links to the Council Plan

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision and Financial Plan), medium term (Council Plan, Workforce Plan and Revenue and Rating Plan) and short term (Budget) and then holding itself accountable (Annual Report).

### 4.1. Legislative Planning and accountability framework

The Budget 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 diagram below depicts the integrated planning and accountability framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precincts and Regions

In addition to the above, Council's vision for its communities is captured in several long term master plans for townships, recreation reserves and public halls. These include but are not limited to *Tallangatta Tomorrow, Our Valley Our Future, Our Bellbridge and Upper Murray 2030 Vision Plan*; and the *Walwa, Corryong, Towong, Wyeboon, Bethanga and Talgarno* recreation reserves and *Towong, Talgarno and Corryong Memorial* halls.

The timing of each component of the integrated planning and reporting framework is critical to the successful achievement of the planned outcomes.

#### Service level planning

Although councils have a legal obligation to provide some services— such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change.

Council reviews its services on an ongoing basis in consultation with the community to ensure that all services continue to provide value for money and the best mix of services is provided to align to community expectations and needs. Community consultation is undertaken in line with Council's adopted Community Engagement Policy and Public Transparency Policy.

## 4.2. Our purpose

### Community Vision 2031

Towong Shire will be the ideal place to be: welcoming, vibrant and diverse communities with quality facilities and services.

### Our mission

To provide strong leadership and to work with our communities to enhance their social, economic and environmental wellbeing.

### Our values

- **Respect** - We will listen and consider other perspectives and treat each other with courtesy
- **Integrity** - We will be honest with strong moral principles
- **Pride** - We will always take care in what we do
- **Teamwork** - We will help others to achieve by being positive, enthusiastic and confident

## 4.3. Strategic objectives

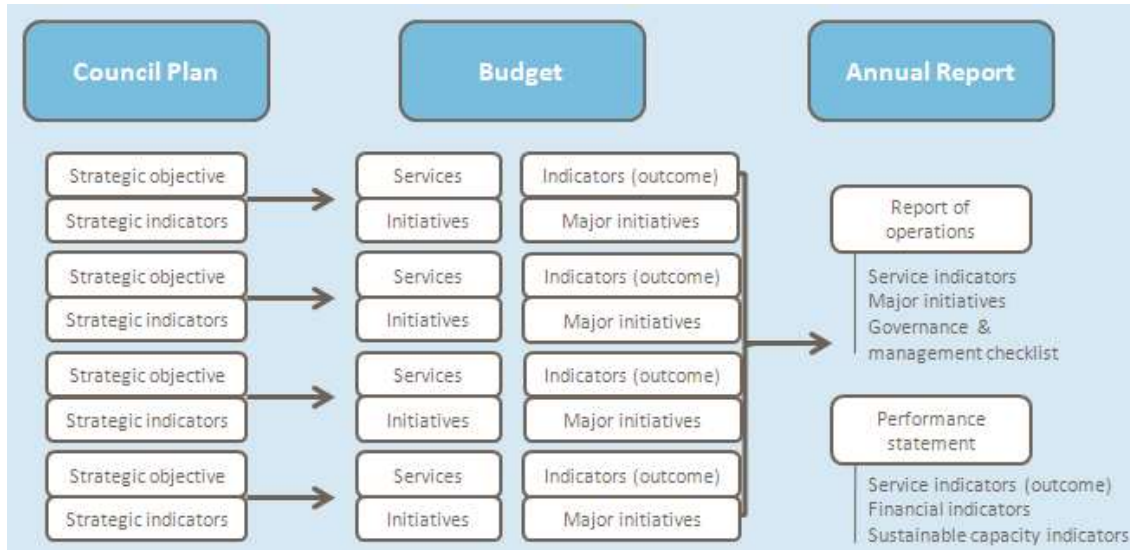
Council delivers services and initiatives contributing to the achievement of the six Strategic Objectives as set out in the *Council Plan 2021-2025*:

Strategic Objective	Description
1. Asset management	Maintain and improve our Shire's infrastructure to meet the levels of service established in consultation with our communities.
2. Community wellbeing	Encourage and support all people in our Shire to be happy, healthy, connected and resilient.
3. Economic and tourism development	Expand employment and economic opportunities across our Shire in a sustainable way.
4. Land-Use	Ensure that Council's planning, building and environmental health services support all aspects of liveability and sustainable population growth.
5. Environmental sustainability	Integrate sustainable environmental management practices into all of our activities.
6. Organisational Improvement	Maintain a high performing customer-centred organisation that works with the community to develop and deliver priorities.

## 5. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2024/25 year and how these will contribute to achieving the strategic objectives outlined in the *Council Plan 2021-2025*. It also describes a number of major initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify 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 Jobs, Precincts and Regions

In addition the following performance indicators are now mandated to be used by all Victorian Councils.

Service Measures	Financial Measures
<p><b><u>G2 Governance – Consultation and engagement</u></b>  <b>Satisfaction with community consultation and engagement</b>                      (Community satisfaction rating out of 100 with the consultation and engagement efforts of council)</p>	<p><b><u>E2 – Financial efficiency – Expenditure</u></b>  <b>Expenses per property assessment</b> (total expenses per property assessment).</p>
<p><b><u>SP2 Statutory planning – Service Standard</u></b>  <b>Planning applications decided within the relevant required time</b> (percentage of planning application decisions made within the relevant required time)</p>	<p><b><u>S1 – Financial Stability – Rates Concentration</u></b>  <b>Rates compared to adjusted underlying revenue</b> (rates revenue as a percentage of adjusted underlying revenue).</p>
<p><b><u>R2 – Roads – Condition</u></b>  <b>Sealed local roads below the intervention level</b> (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal).</p>	<p><b><u>L1 – Financial Liquidity – Working Capital</u></b>  <b>Current assets compared to current liabilities</b> (current assets as a percentage of current liabilities).</p>
<p><b><u>WC5 – Waste management – waste diversion</u></b>  <b>Kerbside collection waste diverted from landfill</b> (percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill).</p>	<p><b><u>O5 – Financial obligations – Asset renewal</u></b>  <b>Asset renewal compared to depreciation</b> (asset renewal and upgrade expenses as a percentage of depreciation).</p>

Community feedback is sought on the targets and this informs future programs to deliver improved performance as required.

## 5.1. Strategic Objective 1: Asset management

To achieve our Asset management objective, we will deliver key projects to support economic, tourism and social development in the Shire, and continue to develop services and facilities to support long term population growth. We will implement key safety improvements across our road and footpath networks. The services, initiatives and service performance indicators for each business area are described below.

### Services

Service area	Description of services provided	Revenue						
		Expenditure Surplus/(Deficit) \$'000						
Engineering Services	This service undertakes design, tendering, contract management and supervision of various works within Council's capital works program. This service also conducts asset renewal and maintenance planning for Council's main infrastructure assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These include: -roads, bridges, footpaths -buildings -drainage -recreation and open spaces.							
Infrastructure	This service maintains Council infrastructure, vehicles, plant and equipment to meet functional and safety needs.							
<b>Total Asset Management</b>		<table> <tr> <td>Revenue</td> <td>2,542</td> </tr> <tr> <td>Expenditure</td> <td>12,532</td> </tr> <tr> <td><b>Surplus/(deficit)</b></td> <td><b>(9,991)</b></td> </tr> </table>	Revenue	2,542	Expenditure	12,532	<b>Surplus/(deficit)</b>	<b>(9,991)</b>
Revenue	2,542							
Expenditure	12,532							
<b>Surplus/(deficit)</b>	<b>(9,991)</b>							

### Key Council Plan Initiatives and Priorities

- 1.1 Deliver 100% of the annual capital works program and bushfire recovery projects
- 1.2 Deliver infrastructure projects that arise from place-based master planning
- 1.3 Complete Stage 2 Great River Road
- 1.4 Continue the upgrade of Georges Creek Road
- 1.5 Complete upgrades of Hanson Street from Sugarloaf Road to Kiel Street
- 1.6 Complete the upgrade of the Heavy Vehicle Bypass upgrade in Corryong
- 1.7 Progressively deliver the upgrade of Lake Road
- 1.8 Investigate upgrade options for Wisers Creek Road
- 1.9 Advocate for the upgrade of the Benambra Corryong Road from Staceys Bridge 40km South
- 1.10 Seek funding to deliver upgrades of key transport routes and hazardous road alignments to improve efficiency and safety
- 1.11 Seek funding to deliver upgrades of load limited bridges on strategic transport routes
- 1.12 Continue to deliver the upgrade of unsealed streets in urban areas program

- 1.13 *Complete the upgrade of the Corryong CBD*
- 1.14 *Complete streetscape upgrades in Dartmouth and Mitta Mitta*
- 1.15 *Conduct planning for streetscape upgrades in Towong, Tintaldra and Cudgewa*
- 1.16 *Continue to deliver the strategic footpath network improvement program in urban areas*
- 1.17 *Address long vehicle and overflow parking issues in CBD areas*
- 1.18 *Seek funding to deliver improved public toilets across the shire*
- 1.19 *Seek funding to deliver upgrades to town entrances and wayfinding signage across the shire*
- 1.20 *Seek funding to deliver an upgraded Corryong Integrated Community Centre*
- 1.21 *Increase the recreation opportunities for young families in Dartmouth*
- 1.22 *Review and deliver the strategic parks and playgrounds upgrade program to completion*
- 1.23 *Undertake upgrades at the Colac Colac Caravan Park to ensure long term viability of the park*
- 1.24 *Investigate options for additional boat ramps*
- 1.25 *Deliver the Corryong aerodrome 24 hour fuel project*
- 1.26 *Seek funding to deliver a rolling program for the maintenance of strategic limited access roads for improved emergency services access*
- 1.27 *Deliver annual asset inspection and renewal programs per asset management and road management plan requirements*
- 1.28 *Implement the maintenance program for Council's buildings*



## 5.2. Strategic Objective 2: Community wellbeing

To achieve our Community wellbeing objective, we will encourage active lifestyles and facilitate access to activities that have meaning to our community members. We will support our communities to be inclusive, warm and welcoming, and advocate for every person to have access to adequate housing, transport, education and care. We will support our communities to be more resilient and safe against future adverse events, and to understand and mitigate climate change risk. The services, initiatives and service performance indicators for each business area are described below.

### Services

Service area	Description of services provided	Revenue Expenditure Surplus/(Deficit) \$'000						
Community Services	This service provides family oriented support services including kindergartens, maternal and child health, immunisations and youth services. It also supports Council's commitment to improved access for all residents, delivers an annual Seniors event and support arts and culture throughout the Shire.							
Library Services	This service provides public library services at two locations and provides a customer focused service that caters for the cultural, educational and recreational needs of residents and provides a focal point for the community where they can meet, relax and enjoy the facilities and services offered.							
Swimming Pools	This service provides Council's two seasonally operated swimming pools at Corryong and Tallangatta. These pools operate from November to March each year. It also provides a financial contribution to the community operated Eskdale pool.							
Community Facilities	This service identifies opportunities for Council or community groups to access funding to better meet community needs and delivers on key Council funding applications.							
<b>Total Community wellbeing</b>		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;">Revenue</td> <td style="text-align: right;">4,557</td> </tr> <tr> <td style="text-align: right;">Expenditure</td> <td style="text-align: right;">7,253</td> </tr> <tr> <td style="text-align: right;"><b>Surplus/(Deficit)</b></td> <td style="text-align: right;"><b>(2,696)</b></td> </tr> </table>	Revenue	4,557	Expenditure	7,253	<b>Surplus/(Deficit)</b>	<b>(2,696)</b>
Revenue	4,557							
Expenditure	7,253							
<b>Surplus/(Deficit)</b>	<b>(2,696)</b>							

### Key Council Plan Initiatives and Priorities

- 2.1 *Undertake place-based master planning for the Peninsula including the investigation of options for early years and community facilities*
- 2.2 *Undertake place-based master planning for the Mitta Valley, Corryong and Tallangatta*

- 2.3 *Maintain a contemporary Municipal Health and Wellbeing Plan which reflects our community priorities*
- 2.4 *Support the development of recreational activities and infrastructure to encourage active lifestyles for all ages and stages*
- 2.5 *Review opportunities for communities to access library resources and connect through libraries*
- 2.6 *Develop a strategy for arts and cultural offerings across the Shire*
- 2.7 *Expand and improve early years services across the Shire to support young families*
- 2.8 *Renew the Youth Plan to embed the 'youth voice' in all aspects of service delivery*
- 2.9 *Advocate for the development of a variety of housing options to match community needs, particularly for older people*
- 2.10 *Encourage the establishment of innovative, sustainable transport solutions for remote communities*
- 2.11 *Support our communities to ensure that Shire places are welcoming to culturally and linguistically diverse (CALD) communities and inclusive and connected*
- 2.12 *Build relationships and develop understanding of aboriginal people and consider the commitment to an ongoing reconciliation action plan process*
- 2.13 *Participate in key networks to support communities and key stakeholders on solutions to address family violence, suicide and mental health*
- 2.14 *Support our communities to drive their recovery from bushfires and the COVID-19 pandemic and improve their mitigation of and resilience to future adverse events*

### Service Performance Indicators

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

Service	Indicator	Performance Measure	Computation
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### 5.3.Strategic Objective 3: Economic and tourism development

To achieve our Economic and tourism development objective, we will strengthen the capacity of new and existing businesses to thrive, and expand tourism offerings, promotion and experiences across the Shire. We will support the agriculture to increase resilience and grow to meet future challenges, while supporting the diversification of the Shire’s economy. We will advocate for improvements to critical infrastructure: mobile connectivity, internet and power. The services, initiatives and service performance indicators for each business area are described below.

#### Services

Service areas	Description of services provided	Revenue Expenditure Surplus/(Deficit) \$'000						
Economic Development	<p>The economic development service assists the organisation to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access employment.</p> <p>It also provides for the operation of the Corryong Saleyards, Corryong Airport and the Innovation Space.</p>							
Tourism	<p>This service includes the provision of a Visitor Information Centre in Corryong, support for visitor information services in Tallangatta and development of tourism websites to provide advice to visitors to the region.</p> <p>It also provides oversight of the Colac Colac Caravan Park.</p>							
<b>Total Economic and tourism development</b>		<table> <tr> <td>Revenue</td> <td>0</td> </tr> <tr> <td>Expenditure</td> <td>545</td> </tr> <tr> <td><b>Surplus/(Deficit)</b></td> <td><b>(545)</b></td> </tr> </table>	Revenue	0	Expenditure	545	<b>Surplus/(Deficit)</b>	<b>(545)</b>
Revenue	0							
Expenditure	545							
<b>Surplus/(Deficit)</b>	<b>(545)</b>							

#### Key Council Plan Initiatives and Priorities

- 3.1 Connect businesses to learning, development and networking opportunities to increase capacity
- 3.2 Run a series of business expos to support local businesses

- 3.3 *Develop a business assistance service for new businesses including accommodation providers in the shared economy*
- 3.4 *Support businesses to adapt to and recover from the impact of bushfires and the COVID-19 pandemic*
- 3.5 *Support businesses to expand adventure tourism offerings across the shire*
- 3.6 *Advocate for the development and broadening of the Pine Mountain experience*
- 3.7 *Advocate for the development of adventure tourism opportunities at Mount Elliot*
- 3.8 *Develop and implement a masterplan for cycling across the Shire*
- 3.9 *Support Mitta Valley Inc to develop the Mitta Valley mountain bike park*
- 3.10 *Seek funding to complete the High Country Rail Trail*
- 3.11 *Establish new annual cycling events in the Mitta Valley and Upper Murray*
- 3.12 *Seek funding to develop key touring routes as premier touring destinations, including the Great River Road, Omeo Highway, and the Benambra Corryong Road*
- 3.13 *Seek funding to develop a master plan for Lake Hume as a tourism destination including houseboats and the Narrows project*
- 3.14 *Seek funding to develop and expand the tourism opportunities at Dartmouth Dam*
- 3.15 *Capitalise on Tallangatta's status as a Notable Town*
- 3.16 *Secure control of the Tallangatta Caravan Park and seek funding to implement the adopted recommendations from Tallangatta Holiday Park Planning Study*
- 3.17 *Deliver improved visitor information and experience across the Shire*
- 3.18 *Expand the reach of tourism marketing and promotional materials*
- 3.19 *Seek to support the growth of value-add product and/or diversification opportunities for the agriculture industry*
- 3.20 *Facilitate the creation of a centre of excellence for innovation in agriculture*
- 3.21 *Seek funding to support efforts to attract and sustain new industries*
- 3.22 *Explore opportunities to activate the Corryong Aerodrome*
- 3.23 *Work with Upper Murray Inc to deliver outcomes from the UM2030 Plan*
- 3.24 *Attract investment to address key weaknesses (connectivity and reliability) in critical infrastructure (mobile telecommunications, internet and power)*

### **Service Performance Indicators**

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

## 5.4. Strategic Objective 4: Land-use planning

To achieve our Land-use planning objective, we will deliver integrated statutory services to support community wellbeing, population growth, economic development and the protection of the environment. We will maintain a contemporary planning scheme and support all users of Council's statutory services to have an excellent customer service experience. The services, initiatives and service performance indicators for each business area are described below.

### Services

Service areas	Description of services provided	Revenue Expenditure Surplus/(Deficit) \$'000									
Planning	The planning service processes all planning applications, provides advice and makes decisions about development proposals which require a planning permit, as well as representing Council at the Victorian Civil and Administrative Tribunal where necessary. It administers the Towong Planning Scheme as well as preparing major policy documents shaping the future of the Shire. It also prepares amendments to the Towong Planning Scheme and carries out research on demographic, urban development, economic and social issues affecting Council.										
Building Services	This service provides statutory building services to the Council community including processing of building permits, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.										
Environmental Health	This service protects the community's health and well-being by coordinating food safety support programs, Tobacco Act activities and smoke free dining and gaming venue issues. The service also works to rectify any public health concerns relating to unreasonable noise emissions, housing standards and pest controls.										
<b>Total Land-use planning</b>		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right;">Revenue</td> <td style="text-align: right;">450</td> </tr> <tr> <td></td> <td style="text-align: right;">Expenditure</td> <td style="text-align: right;">915</td> </tr> <tr> <td></td> <td style="text-align: right;"><b>Surplus/(Deficit)</b></td> <td style="text-align: right;"><b>(465)</b></td> </tr> </table>		Revenue	450		Expenditure	915		<b>Surplus/(Deficit)</b>	<b>(465)</b>
	Revenue	450									
	Expenditure	915									
	<b>Surplus/(Deficit)</b>	<b>(465)</b>									

### **Key Council Plan Initiatives and Priorities**

- 4.1 *Support the rebuild process for fire impacted properties*
- 4.2 *Establish a Developer Contributions Policy and a Minimum Social Infrastructure Requirements Policy*
- 4.3 *Develop structure plans for Corryong, Tallangatta and Bellbridge and incorporate into the planning scheme*
- 4.4 *Review the Residential Settlement Strategy*
- 4.5 *Support population growth outside of key townships through appropriate amendments to the planning scheme*
- 4.6 *Review the Rural Land Use Study*
- 4.7 *Review the Schedule to the Rural Activity Zone*
- 4.8 *Advocate for changes to the farming zone to allow for a second residence to enable succession planning*
- 4.9 *Seek funding to extend the Heritage Study*
- 4.10 *Update planning scheme overlays including:*
  - 4.10a *- Bushfire Management*
  - 4.10b *- Heritage*
- 4.11 *Review statutory service processes to ensure an excellent customer experience*

### **Service Performance Indicators**

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

## 5.5. Strategic Objective 5: Environmental sustainability

To achieve our Environmental sustainability objective, we will embed improvements to support sustainability and climate change mitigation across Council's operations. We will support the community to improve environmental sustainability and encourage actions that mitigate the effects of climate change across the Shire. We will facilitate improved waste management and recycling practises. The services, initiatives and service performance indicators for each business area are described below.

### Services

Service areas	Description of services provided	Revenue Expenditure Surplus/(Deficit) \$'000
Waste Services	This service provides waste collection including kerbside collections of rubbish and recycling from households and commercial properties, special hard waste, green waste collections, transfer station and land fill management.	
Emergency Management	This service provides Council's emergency management planning function.	
Animal Control	This service provides animal management services including a cat trapping program, dog / cat collection service, lost and found notification service, pound service, registration / administration service and an after-hours emergency service. It also provides education, regulation and enforcement of the Local Law and relevant State legislation.	
<b>Total Environmental sustainability</b>		Revenue 2,050 Expenditure 3,832 Surplus/(Deficit) <u>(1,782)</u>

### Key Council Plan Initiatives and Priorities

- 5.1 Continue to investigate options for domestic waste water management in high risk towns including Eskdale, Mitta Mitta and Bethanga
- 5.2 Advocate for reticulated potable water in Bethanga and Mitta Mitta
- 5.3 Continue to seek funding for integrated water management projects to maximise the use of recycled and raw water sources for public amenity and climate change mitigation
- 5.4 Seek funding to explore options for the establishment of a recycling industry
- 5.5 Improve the use of recycled materials in infrastructure projects eg crushed concrete, glass and rubber
- 5.6 Investigate and implement options for the management of roadside vegetation for fire mitigation
- 5.7 Advocate for the establishment of roadside clearances on arterial roads for emergencies
- 5.8 Continue to implement noxious weed control and monitoring along roadsides within available funding
- 5.9 Continue to implement the tree planting strategy to achieve 40% canopy coverage in urban streets by 2025
- 5.10 Explore the diversification of options for the establishment of native vegetation offset sites
- 5.11 Seek funding to establish a network of electric car charging stations



- 5.12 *Develop a climate change action plan (including actions to reduce carbon emissions, electric vehicle charging, etc)*
- 5.13 *Transition waste and recycling services operations as per Victorian Government Circular Economy Strategy to deliver a four bin system for waste and recycling collection including separation of glass, green waste and organics*
- 5.14 *Invest in community education programs and a waste services survey to improve waste and recycling separation*
- 5.15 *Investigate options for hardwaste, greenwaste and agricultural waste management eg silage wrap*
- 5.16 *Replace the retaining wall at the Tallangatta Transfer Station*
- 5.17 *Investigate options for the future of the Corryong Landfill*
- 5.18 *Implement required measures to ensure management of closed landfills is compliant with EPA requirements*

**Service Performance Indicators**

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

## 5.6. Strategic Objective 6: Organisational Improvement

To achieve our Organisational improvement objective, we will engage with our communities to ensure that decision making is informed by community needs and promote Council activities that affect the community. We will advocate and collaborate with other agencies and stakeholders to progress priorities and activities, and strive to consistently deliver an excellent customer service. We will provide a great place to work that supports a high performing organisation and provide good governance while actively managing evolving risks. We will continually review revenue sources and cost saving opportunities while striving to provide best value. The services, initiatives and service performance indicators for each business area are described below.

### Services

Service area	Description of services provided	Revenue Expenditure Surplus/(Deficit) \$'000						
Councillors, Chief Executive and associated support	This area of governance includes the Mayor, Councillors, Chief Executive Officer and associated support which cannot be easily attributed to the direct service provision areas.							
Customer Service	This service provides Council with operational organisational support to Council, CEO and the Senior Management Group and acts as the main customer interface with the community. The service also assists with delivering on the communication and governance needs of the Council.							
Corporate Services	This service provides financial and corporate based services to internal and external customers, including the management of Council's finances, payment of salaries and wages to employees, human resources, procurement and contracting of services, raising and collection of rates and charges, managing Council's records and delivering on Council's occupational health and safety responsibilities. This service also maintains reliable and cost effective communications and computing systems, facilities and infrastructure to support Council staff.							
<b>Total Organisational improvement</b>		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;">Revenue</td> <td style="text-align: right;">5,833</td> </tr> <tr> <td style="text-align: right;">Expenditure</td> <td style="text-align: right;">4,588</td> </tr> <tr> <td style="text-align: right;"><b>Surplus/(Deficit)</b></td> <td style="text-align: right;"><b>(1,244)</b></td> </tr> </table>	Revenue	5,833	Expenditure	4,588	<b>Surplus/(Deficit)</b>	<b>(1,244)</b>
Revenue	5,833							
Expenditure	4,588							
<b>Surplus/(Deficit)</b>	<b>(1,244)</b>							

### Key Council Plan Initiatives and Priorities

- 6.1 *Continue to improve awareness, engagement and involvement of the community in relation to matters that affect them*
- 6.2 *Continually improve customer service experience across the organisation*
- 6.3 *Continually improve processes to support improved service delivery*

- 6.4 *Deliver improved business technology - finance, rates, human resources*
- 6.5 *Update the technology strategy to support the ongoing delivery excellent customer service*
- 6.6 *Develop and implement a People Plan to support the ongoing development of a high performing, adaptable, resilient, engaged and cohesive organisation*
- 6.7 *Provide a safe and healthy workplace for all Councillors and staff in a continually evolving environment*
- 6.8 *Continue to seek opportunities to improve service delivery and achieve best value including further investigation of shared services*
- 6.9 *Continue to advocate for increased government funding support to ensure long term sustainability*
- 6.10 *Investigate alternative revenue streams*
- 6.11 *Review the Revenue and Rating strategy*
- 6.12 *Consider options for the realisation of surplus Council assets*
- 6.13 *Continually improve the risk management and governance frameworks and practices*
- 6.14 *Provide ongoing support and development of Councillors in fulfilling their roles*

**Service Performance Indicators**

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council's consultation and engagement processes	Community rating out of 10 of satisfaction with Council's consultation and engagement processes.

**5.7. 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 98 of the *Local Government Act 2020* and included in the *Annual Report 2024/25*. The Performance Statement will also include reporting on prescribed indicators of financial performance 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 initiatives detailed in the preceding pages will also be reported in the *Annual Report 2024/25* in the form of a statement of progress in the Report of Operations.

## 5.8. Reconciliation with budgeted operating result

	Net Cost (\$,000)	Expenditure (\$,000)	Revenue (\$,000)
Asset Management	9,991	12,532	(2,542)
Community Wellbeing	2,696	7,253	(4,557)
Economic and Tourism Development	545	545	-
Environmental Sustainability	1,782	3,832	(2,050)
Land Use	450	915	(465)
Organisational Improvement	(1,244)	4,588	(5,833)
<b>Total Services Deficit</b>	<b>14,220</b>	<b>29,665</b>	<b>(15,447)</b>
<b>Funding Sources</b>			
Rates	(8,883)		
Capital Grants	(3,390)		
<b>Total Funding Sources</b>	<b>(12,274)</b>		
<b>Surplus/Deficit for the year</b>	<b>1,946</b>		

## 6. Forecast Financial Statements

This section presents information regarding the Forecast Financial Statements and Statement of Human Resources. The Budget information for 2024/25 has been supplemented with long term financial plan projections to 2033/34.

This section includes the following financial statements in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*:

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

In addition Note 7.1.1 to the financial statements provides the indicative impact of rate increases.

## Comprehensive Income Statement

For the four years ending 30 June 2028

	NOTES	Forecast	Budget	Projections		
		Actual				
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income / Revenue</b>						
Rates and charges	7.1.1	10,585	<b>10,647</b>	10,988	11,313	11,649
Statutory fees and fines	7.1.2	345	<b>368</b>	369	378	387
User fees	7.1.3	1,143	<b>1,121</b>	1,148	1,176	1,205
Grants - operating	7.1.4	5,007	<b>10,170</b>	8,232	8,368	8,506
Grants - capital	7.1.4	6,144	<b>3,390</b>	1,166	1,166	1,166
Contributions - monetary	7.1.5	51	-	-	-	-
Contributions - non-monetary		-	-	-	-	-
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		-	-	-	-	-
Fair value adjustments for investment property		-	-	-	-	-
Share of net profits (or loss) of associates and joint ventures		-	-	-	-	-
Other income	7.1.6	4,545	<b>2,023</b>	1,282	1,239	1,197
<b>Total income / revenue</b>		<b>27,819</b>	<b>27,718</b>	<b>23,185</b>	<b>23,640</b>	<b>24,110</b>
<b>Expenses</b>						
Employee costs	7.1.7	9,919	<b>11,945</b>	12,059	12,360	12,669
Materials and services	7.1.8	10,693	<b>10,709</b>	7,121	7,323	7,532
Depreciation	7.1.9	6,547	<b>6,562</b>	6,045	6,014	5,970
Amortisation - intangible assets		-	-	-	-	-
Amortisation - right of use assets		-	-	-	-	-
Bad and doubtful debts - allowance for impairment losses		-	-	-	-	-
Borrowing costs		-	-	-	-	-
Finance costs		16	<b>16</b>	16	16	16
Other expenses	7.1.10	406	<b>434</b>	562	569	576
<b>Total expenses</b>		<b>27,582</b>	<b>29,665</b>	<b>25,803</b>	<b>26,283</b>	<b>26,763</b>
<b>Surplus/(deficit) for the year</b>		<b>237</b>	<b>(1,947)</b>	<b>(2,618)</b>	<b>(2,643)</b>	<b>(2,653)</b>
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation increment /(decrement)		-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
<b>Items that may be reclassified to surplus or deficit in future periods (detail as appropriate)</b>						
		-	-	-	-	-
<b>Total other comprehensive income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>237</b>	<b>(1,947)</b>	<b>(2,618)</b>	<b>(2,643)</b>	<b>(2,653)</b>

## Balance Sheet

For the four years ending 30 June 2028

	NOTES	Forecast	Budget	Projections		
		Actual 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		32,805	<b>12,662</b>	11,489	10,309	9,507
Trade and other receivables		1,644	<b>1,585</b>	1,327	1,354	1,382
Other financial assets		-	-	-	-	-
Inventories		300	<b>300</b>	300	300	300
Prepayments		-	-	-	-	-
Non-current assets classified as held for sale		-	-	-	-	-
Other assets		10	<b>10</b>	10	10	10
<b>Total current assets</b>	7.2.1	<b>34,759</b>	<b>14,557</b>	13,126	11,973	11,199
<b>Non-current assets</b>						
Trade and other receivables		-	-	-	-	-
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangements and subsidiaries		43	<b>43</b>	43	43	43
Property, infrastructure, plant & equipment		277,788	<b>276,079</b>	274,426	272,950	271,083
Right-of-use assets		-	-	-	-	-
Investment property		1,250	<b>1,250</b>	1,250	1,250	1,250
Intangible assets		-	<b>200</b>	200	400	400
<b>Total non-current assets</b>	7.2.1	<b>279,081</b>	<b>277,572</b>	275,919	274,643	272,776
<b>Total assets</b>		<b>313,840</b>	<b>292,129</b>	289,046	286,616	283,975
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		1,368	<b>1,374</b>	947	973	1,000
Trust funds and deposits		1,628	<b>1,633</b>	1,638	1,643	1,648
Unearned income/revenue		5,000	<b>3,500</b>	3,500	3,500	3,500
Provisions		1,389	<b>1,613</b>	1,568	1,545	1,520
Interest-bearing liabilities		-	-	-	-	-
Lease liabilities		-	-	-	-	-
<b>Total current liabilities</b>	7.2.2	<b>9,385</b>	<b>8,120</b>	7,653	7,661	7,668
<b>Non-current liabilities</b>						
Provisions		1,036	<b>1,072</b>	1,274	1,279	1,485
Interest-bearing liabilities		-	-	-	-	-
Lease liabilities		-	-	-	-	-
<b>Total non-current liabilities</b>	7.2.2	<b>1,036</b>	<b>1,072</b>	1,274	1,279	1,485
<b>Total liabilities</b>		<b>10,421</b>	<b>9,192</b>	8,927	8,940	9,153
<b>Net assets</b>		<b>303,419</b>	<b>282,937</b>	280,119	277,676	274,822
<b>Equity</b>						
Accumulated surplus		131,996	<b>130,049</b>	127,431	124,788	122,135
Reserves		146,144	<b>146,144</b>	146,144	146,144	146,144
<b>Total equity</b>		<b>278,140</b>	<b>276,193</b>	273,575	270,932	268,279



## Statement of Changes in Equity

For the four years ending 30 June 2028

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2024 Forecast Actual</b>					
Balance at beginning of the financial year		247,692	115,933	-	-
Surplus/(deficit) for the year		237	-	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>247,929</b>	<b>115,933</b>	-	-
<b>2025 Budget</b>					
Balance at beginning of the financial year		247,929	115,933	-	-
Surplus/(deficit) for the year		(1,947)	-	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	7.3.1	-	-	-	-
Transfers from other reserves	7.3.1	-	-	-	-
<b>Balance at end of the financial year</b>	7.3.2	<b>245,982</b>	<b>115,933</b>	-	-
<b>2026</b>					
Balance at beginning of the financial year		245,982	115,933	-	-
Surplus/(deficit) for the year		(2,618)	-	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>243,364</b>	<b>115,933</b>	-	-
<b>2027</b>					
Balance at beginning of the financial year		243,364	115,933	-	-
Surplus/(deficit) for the year		(2,643)	-	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>240,721</b>	<b>115,933</b>	-	-
<b>2028</b>					
Balance at beginning of the financial year		240,721	115,933	-	-
Surplus/(deficit) for the year		(2,653)	-	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>238,068</b>	<b>115,933</b>	-	-

## Statement of Cash Flows

For the four years ending 30 June 2028

	Notes	Forecast	Budget	Projections		
		Actual		2025/26	2026/27	2027/28
		2023/24	2024/25	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		11,260	<b>10,697</b>	10,979	11,293	11,629
Statutory fees and fines		345	<b>368</b>	369	378	387
User fees		1,143	<b>1,121</b>	1,148	1,176	1,205
Grants - operating		2,158	<b>8,679</b>	8,499	8,361	8,498
Grants - capital		6,144	<b>3,390</b>	1,166	1,166	1,166
Contributions - monetary		51				
Interest received		1,611	<b>1,312</b>	730	677	624
Dividends received						
Trust funds and deposits taken		5	<b>5</b>	5	5	5
Other receipts		2,934	<b>711</b>	552	562	573
Net GST refund / payment		-	-	-	-	-
Employee costs		(10,188)	<b>(11,685)</b>	(12,102)	(12,378)	(12,688)
Materials and services		(10,080)	<b>(10,186)</b>	(7,121)	(7,323)	(7,532)
Short-term, low value and variable lease payments						
Trust funds and deposits repaid		-	-	-	-	-
Other payments		(290)	<b>(950)</b>	(989)	(543)	(549)
<b>Net cash provided by/(used in) operating activities</b>	7.4.1	5,091	<b>3,462</b>	3,236	3,373	3,318
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(15,489)	<b>(23,589)</b>	(4,392)	(4,537)	(4,104)
Proceeds from sale of property, infrastructure, plant and equipment		-	-	-	-	-
Payments for investments		-	-	-	-	-
Proceeds from sale of investments		-	-	-	-	-
Loans and advances made		-	-	-	-	-
Payments of loans and advances		-	-	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	7.4.2	(15,489)	<b>(23,589)</b>	(4,392)	(4,537)	(4,104)
<b>Cash flows from financing activities</b>						
Finance costs		(16)	<b>(16)</b>	(16)	(16)	(16)
Proceeds from borrowings		-	-	-	-	-
Repayment of borrowings		-	-	-	-	-
Interest paid - lease liability		-	-	-	-	-
Repayment of lease liabilities		-	-	-	-	-
<b>Net cash provided by/(used in) financing activities</b>	7.4.3	(16)	<b>(16)</b>	(16)	(16)	(16)
Net increase/(decrease) in cash & cash equivalents		(10,414)	<b>(20,143)</b>	(1,172)	(1,180)	(802)
Cash and cash equivalents at the beginning of the financial year		43,270	<b>32,805</b>	12,662	11,489	10,309
<b>Cash and cash equivalents at the end of the financial year</b>		32,856	<b>12,662</b>	11,489	10,309	9,507

**Statement of Capital Works**  
For the four years ending 30 June 2028

NOTES	Forecast				
	Actual	Budget	Projections		
	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Property</b>					
<b>Total land</b>	-	-	-	-	-
Buildings	1,091	1,716	70	-	-
Building improvements	-	-	618	634	649
<b>Total buildings</b>	1,091	1,716	618	634	649
<b>Total property</b>	1,091	1,716	618	634	649
<b>Plant and equipment</b>					
Plant, machinery and equipment	-	2,836	773	792	812
Fixtures, fittings and furniture	30	-	-	-	-
Computers and telecommunications	50	212	-	-	-
Library books	-	-	20	20	20
<b>Total plant and equipment</b>	80	3,048	793	812	832
<b>Infrastructure</b>					
Roads	5,995	10,269	2,315	2,011	1,906
Bridges	480	2,309	486	498	510
Footpaths and cycleways	2,115	1,638	70	72	83
Drainage	170	70	39	42	46
Waste management	-	1,221	-	400	-
Parks, open space and streetscapes	3,200	2,061	-	-	-
Other infrastructure	1,409	262	-	-	-
<b>Total infrastructure</b>	13,369	17,830	2,909	3,023	2,546
<b>Total capital works expenditure</b> 7.5.1	14,540	22,594	4,392	4,537	4,104
<b>Represented by:</b>					
New asset expenditure	5,489	3,682	960	800	20
Asset renewal expenditure	3,514	9,858	3,432	3,737	4,084
Asset expansion expenditure	78	-	-	-	-
Asset upgrade expenditure	5,459	9,054	-	-	-
<b>Total capital works expenditure</b> 7.5.1	14,540	22,594	4,392	4,537	4,104
<b>Funding sources represented by:</b>					
Grants	-	9,004	1,166	1,166	1,166
Contributions	-	-	-	-	-
Council cash	-	13,590	3,226	3,371	2,938
Borrowings	-	-	-	-	-
<b>Total capital works expenditure</b> 7.5.1	-	22,594	4,392	4,537	4,104

## Statement of Human Resources

For the four years ending 30 June 2028

	Forecast	Budget	Projections		
	Actual				
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	9,919	<b>11,945</b>	12,059	12,360	12,669
Employee costs - capital	-	-	-	-	-
<b>Total staff expenditure</b>	<b>9,919</b>	<b>11,945</b>	<b>12,059</b>	<b>12,360</b>	<b>12,669</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	112.0	<b>123.3</b>	124.8	124.8	124.8
<b>Total staff numbers</b>	<b>112.0</b>	<b>123.3</b>	<b>124.8</b>	<b>124.8</b>	<b>124.8</b>

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

Department	Budget	Comprises		
		Permanent		Casual & Temporary
		2024/25	Full Time	Part time
	\$'000	\$'000	\$'000	\$'000
Asset Management	<b>4,653</b>	4,528	84	41
Community Wellbeing	<b>3,305</b>	1,425	1,756	124
Economic and Tourism Development	<b>224</b>	205	-	-
Environmental Sustainability	<b>399</b>	343	56	-
Land Use	<b>505</b>	505	-	-
Organisational Improvement	<b>2,858</b>	2,182	676	-
	-	-	-	-
<b>Total permanent staff expenditure</b>	<b>11,945</b>	9,188	2,572	165
Other employee related expenditure	-	-	-	-
Capitalised labour costs	-	-	-	-
<b>Total expenditure</b>	<b>11,945</b>			

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

Department	Budget	Comprises		
		Permanent		Casual & Temporary
		2024/25	Full Time	Part time
Asset Management	<b>51</b>	50	1	1
Community Wellbeing	<b>36</b>	14	20	2
Economic and Tourism Development	<b>2</b>	2	-	-
Environmental Sustainability	<b>4</b>	-	-	-
Land Use	<b>4</b>	-	-	-
Organisational Improvement	<b>26</b>	-	-	-
	-	-	-	-

## 7. Notes to the financial statements

### 7.1. Comprehensive Income Statement

#### 7.1.1 Rates and charges

In accordance with the *Local Government Act 2020* and the associated regulations, rates and charges are required to be disclosed in Council's *Budget*. The *Local Government Act 2020* additionally requires Council to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan over a four-year period.

In developing the *Budget 2024-2025*, rates and charges are identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The State Government's *Fair Go Rates System (FGRS)* sets out the maximum amount councils may increase rates in a year. For 2024/25 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of Council's average rates and charges.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.75% in line with the rate cap. The total kerbside collection charge will decrease by almost 10% from prior year and there will be no increase to the waste facilities management charge in 2024/25.

7.1.1(a) - The reconciliation of the total rates and charges to the Comprehensive Income Statement is as follows:

	2023/24		2024/25		Change	%
	Forecast	Actual	Budget			
	\$'000		\$'000			
General rates*	7,030		<b>7,222</b>		192	<b>2.72%</b>
Municipal charge*	1,318		<b>1,354</b>		36	<b>2.71%</b>
Waste management charge	405		<b>405</b>		0	<b>0.12%</b>
Kerbside Collection	1,506		<b>1,360</b>	-	146	<b>-9.68%</b>
Revenue in lieu of rates	326		<b>305</b>	-	21	<b>-6.37%</b>
<b>Total rates and charges</b>	<b>10,585</b>		<b>10,646</b>		<b>61</b>	<b>0.58%</b>

\*These items are subject to the rate cap established under the Fair Go Rates System

7.1.1(b) - 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	2023/24 cents/\$CIV*	2024/25 cents/\$CIV*	Change
General rate for rateable residential properties	0.2264	<b>0.2303</b>	<b>1.75%</b>
General rate for rateable rural residential properties	0.2264	<b>0.2303</b>	<b>1.75%</b>
General rate for rateable rural properties	0.1811	<b>0.1842</b>	<b>1.75%</b>
General rate for rateable business properties	0.2264	<b>0.2073</b>	<b>-8.43%</b>
General rate for rateable undeveloped residential properties	0.7243	<b>0.7370</b>	<b>1.75%</b>

7.1.1(c) - 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	2023/24 \$'000	2024/25 \$'000	Change	
			\$'000	%
Residential	1,279	<b>1,328</b>	49	<b>3.83%</b>
Rural Residential	1,132	<b>1,151</b>	19	<b>1.68%</b>
Rural	4,343	<b>4,442</b>	99	<b>2.28%</b>
Business	144	<b>158</b>	14	<b>9.72%</b>
Undeveloped Residential	132	<b>143</b>	11	<b>8.33%</b>
<b>Total amount to be raised by general rates</b>	<b>7,030</b>	<b>7,222</b>	<b>192</b>	<b>2.73%</b>

7.1.1(d) - 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	2023/24 Number	2024/25 Number	Change	
			Number	%
Residential	1,694	<b>1,694</b>	-	<b>0.00%</b>
Rural Residential	907	<b>912</b>	5	<b>0.55%</b>
Rural	1,567	<b>1,549</b>	-18	<b>-1.15%</b>
Business	246	<b>246</b>	-	<b>0.00%</b>
Undeveloped Residential	132	<b>132</b>	-	<b>0.00%</b>
<b>Total number of assessments</b>	<b>4,546</b>	<b>4,533</b>	<b>-13</b>	<b>-0.29%</b>

7.1.1(e) - The basis of valuation to be used is the Capital Improved Value (CIV)

7.1.1(f) - 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	2023/24 \$'000	2024/25 \$'000	Change	
			\$'000	%
Residential	564,917	<b>576,850</b>	11,933	<b>2.11%</b>
Rural Residential	500,045	<b>499,668</b>	-377	<b>-0.08%</b>
Rural	2,398,612	<b>2,415,013</b>	16,401	<b>0.68%</b>
Business	63,463	<b>76,172</b>	12,709	<b>20.03%</b>
Undeveloped Residential	18,211	<b>19,349</b>	1,138	<b>6.25%</b>
<b>Total value of land</b>	<b>3,545,248</b>	<b>3,587,051</b>	<b>41,803</b>	<b>1.18%</b>

7.1.1(g) - The municipal charge under Section 159 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property 2023/24	Per Rateable Property 2024/25	Change	
	\$	\$	\$	%
Municipal	329	338	9	2.74%

7.1.1(h) - The estimated total amount to be raised by municipal charges compared with the previous financial year

Type of Charge	2023/24	2024/25	Change	
	\$	\$	\$	%
Municipal	1,318	1,354	36	2.71%

7.1.1(i) - 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 2023/24	Per Rateable Property 2024/25	Change	
	\$	\$	\$	%
<i>Kerbside Collection:</i>				
<i>Garbage / Recycling - 140/240L Bins</i>	468	340	-128	-27.27%
<i>Garbage / Recycling - 240/240L Bins</i>	510	380	-130	-25.49%
<i>Garbage / Recycling - 80/240L Bins</i>	408	310	-98	-23.93%
<i>Garbage / Recycling / FOGO - 80/240L/240L Bins (Standard Service)</i>	-	470	470	NA
<i>Garbage / Recycling / FOGO - 140/240L/240L Bins (Standard Service)</i>	-	495	495	NA
<i>Garbage / Recycling / FOGO - 240/240L/240L Bins (Standard Service)</i>	-	530	530	NA
<i>Additional Recycling - 240L Bin</i>	210	180	-30	-14.29%
<i>Additional Garbage - 80L Bin</i>	325	325	-	0.00%
<i>Additional Garbage - 140L Bin</i>	381	380	-1	-0.34%
<i>Additional Garbage - 240L Bin</i>	495	495	-	0.00%
<i>Garbage/Recycle Service Extension - per 100km</i>	20	20	-	0.00%
<i>Waste Management</i>	101	101	-	0.00%

**Note:** the kerbside collection and waste facilities management charges are a fee for service and calculated via a cost recovery model. The model used determines the fees to be charged, so that all costs associated with providing waste services are recovered from those properties that use or have access to the services.

7.1.1(j) - 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	2023/24	2024/25	Change	
	\$	\$	\$	%
<i>Kerbside Collection</i>	1,506	1,360	-146	-9.68%
<i>Waste Management</i>	405	405	0	0%
<b>Total</b>	1,910	1,765	-145	-7.61%



### 7.1.1(k) – Fair Go Rates System compliance

	2023/24	2024/25
Total Rates	\$ 7,030,480	\$ 7,222,000
Number of rateable properties	4,546	4,533
Base Average Rate	\$ 1,546.52	\$ 1,593.21
Maximum Rate Increase (set by the State Government)	<b>3.50%</b>	<b>2.75%</b>
Capped Average Rate	<b>3.45%</b>	<b>2.72%</b>
Maximum General Rates and Municipal Charges Revenue	\$ 8,351,568	\$ 8,587,623
Budgeted General Rates and Municipal Charges Revenue	\$ 8,068,301	\$ 8,576,000
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 8,068,301	\$ 8,576,000

7.1.1(l) - Any significant changes that may affect the estimated amounts to be raised by rates and charges.

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

- The making of supplementary valuations
- The variation of returned levels of value (e.g. valuation appeals)
- Changes in use of land such that rateable land becomes non-rateable land and vice versa
- Changes in use of land such that it changes rating category.

### 7.1.1(m) Differential rates

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

- A general rate of 0.2303% (0.2303 cents in the dollar of CIV) for all rateable residential properties
- A general rate of 0.2303% (0.2303 cents in the dollar of CIV) for all rateable rural residential properties
- A general rate of 0.1842% (0.1842 cents in the dollar of CIV) for all rateable rural properties
- A general rate of 0.2073% (0.2073 cents in the dollar of CIV) for all rateable business properties
- A general rate of 0.7370% (0.7370 cents in the dollar of CIV) for all rateable undeveloped residential properties.

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

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

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

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

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

### **Residential land**

Residential land is any land, which is:

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

### **Rural residential land**

Rural residential land is any land, which is:

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

### **Rural land**

Rural land is any land, which is:

- Greater than 40 ha in size.

### **Business land**

Business land is any land, which is:

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

### **Undeveloped residential land**

Undeveloped residential land is any land, which is:

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

### 7.1.2 Statutory fees and fines

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Building fees	121	169	48	40.04%
Town planning fees	122	101	21	-17.34%
Animal fees	50	50	-	0.00%
Health registration fees	32	32	-	0.00%
Land information certificates	10	10	-	0.00%
Infringements	10	6	4	-40.00%
<b>Total statutory fees and fines</b>	<b>345</b>	<b>368</b>	<b>23</b>	<b>6.73%</b>

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

### 7.1.3 User fees

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Child care/children's programs	850	869	19	2.21%
Refuse disposal fees	105	100	5	-5.11%
Aquatic facility fees	28	28	-	0.00%
Saleyard fees	15	16	1	3.63%
Septic tank fees	13	13	-	0.00%
Other fees	131	95	36	-27.41%
<b>Total user fees</b>	<b>1,143</b>	<b>1,121</b>	<b>22</b>	<b>-1.92%</b>

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

## 7.1.4 Grants

Grants are required by the Act and the Regulations to be disclosed in Council's budget.

	Forecast Actual		Budget	Change	
	2023/24	2024/25	2024/25		
	\$'000	\$'000	\$'000	\$'000	%
<b>Grants were received in respect of the following:</b>					
Summary of grants					
Commonwealth funded grants	263	6,350	6,087	2315%	
State funded grants	1,434	1,470	36	3%	
<b>Total grants received</b>	<b>1,697</b>	<b>7,820</b>	<b>6,123</b>	<b>361%</b>	
<b>(a) Operating Grants</b>					
<b>Recurrent - Commonwealth Government</b>					
Victorian Grants Commission - General Purpose Funding	163	4,000	3,837	2353%	
Victorian Grants Commission - Local Roads Funding	100	2,350	2,250	2253%	
<b>Recurrent - State Government</b>					
Emergency	60	60	-	0%	
Family and children	1,238	1,274	36	3%	
School crossing supervisors	16	16	-	0%	
Libraries	120	120	-	0%	
<b>Total recurrent grants</b>	<b>1,697</b>	<b>7,820</b>	<b>6,123</b>	<b>361%</b>	
<b>Non-recurrent - Commonwealth Government</b>					
-					
<b>Non-recurrent - State Government</b>					
Community	99	140	41	41%	
Economic development	27	-	27	-100%	
Environmental planning	38	38	-	0%	
Family and children	391	297	94	-24%	
Corporate	60	-	60	-100%	
Planning	-	150	150	100%	
Recovery	2,662	1,720	942	-35%	
Recreation	33	5	28	-85%	
<b>Total non-recurrent grants</b>	<b>3,310</b>	<b>2,350</b>	<b>960</b>	<b>-29%</b>	
<b>Total operating grants</b>	<b>5,007</b>	<b>10,170</b>	<b>5,163</b>	<b>103%</b>	
<b>(b) Capital Grants</b>					
<b>Recurrent - Commonwealth Government</b>					
Infrastructure	2,138	1,166	972	-45%	
<b>Recurrent - State Government</b>					
-					
<b>Total recurrent grants</b>	<b>2,138</b>	<b>1,166</b>	<b>972</b>	<b>-45%</b>	
<b>Non-recurrent - Commonwealth Government</b>					
-					
<b>Non-recurrent - State Government</b>					
Infrastructure	4,006	2,224	1,782	-44%	
<b>Total non-recurrent grants</b>	<b>4,006</b>	<b>2,224</b>	<b>1,782</b>	<b>-44%</b>	
<b>Total capital grants</b>	<b>6,144</b>	<b>3,390</b>	<b>2,754</b>	<b>-45%</b>	
<b>Total Grants</b>	<b>11,151</b>	<b>13,560</b>	<b>2,409</b>	<b>22%</b>	

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council’s services to ratepayers.

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program.

### 7.1.5 Total contributions

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Monetary	51	-	51	0.00%
Non-monetary	-	-	-	0.00%
<b>Total contributions</b>	<b>51</b>	<b>-</b>	<b>51</b>	<b>0.00%</b>

### 7.1.6 Other income

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	1,451	1,152	300	-20.64%
Interest on rates	160	160	-	0.00%
Rent	178	227	49	27.55%
Shared service fees	153	150	3	-1.64%
<i>Other</i>	2,603	334	2,269	-87.16%
<b>Total other income</b>	<b>4,545</b>	<b>2,023</b>	<b>2,522</b>	<b>-55.49%</b>

Other income relates to a range of items such as rent, shared service cost recovery and other miscellaneous income items. It also includes interest revenue on investments and rates arrears.

### 7.1.7 Employee costs

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	7,315	10,244	2,929.37	40.05%
WorkCover	219	263	44.29	20.26%
Annual leave and long service leave	1,483	269	(1,214.54)	-81.88%
Superannuation	896	1,169	273.02	30.48%
<b>Total employee costs</b>	<b>9,912</b>	<b>11,945</b>	<b>2,032.14</b>	<b>20.50%</b>

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

### 7.1.8 Materials and services

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Materials and services	5,776	7,612	1,835	31.77%
Maintenance	2,028	1,436	592	-29.19%
Utilities	221	213	9	-3.90%
Contracts	735	820	85	11.55%
<b>Total materials and services</b>	<b>8,761</b>	<b>10,080</b>	<b>1,320</b>	<b>15.06%</b>

Materials and services include purchases of consumables, payments to contractors for the provision of services, non-recurrent operating projects and utility costs. Materials and services are forecast to increase by 16.08% compared to the forecast for 2023/24.

### 7.1.9 Depreciation and amortisation

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Property	1,126	1,126	-	0.00%
Plant & equipment	923	923	-	0.00%
Infrastructure	4,498	4,513	15	0.33%
<b>Total depreciation</b>	<b>6,547</b>	<b>6,562</b>	<b>15</b>	<b>0.23%</b>

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.

### 7.1.10 Other expenses

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
<i>Auditor Remuneration</i>	32	35	4	11.11%
<i>Councillor allowances</i>	200	220	20	10.00%
<i>Community Contributions</i>	175	179	4	2.31%
<b>Total other expenses</b>	406	434	28	6.78%

Other expenses relate to a range of unclassified items including contributions to community groups or projects, Councillor allowances, auditors remuneration and other miscellaneous expenditure items. Councillor allowances are determined in line with the legislated ruling that governs these, being the Determination of the Independent Remuneration Tribunal.

## 7.2. Balance Sheet

### 7.2.1 Current assets and non-current assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to decrease during the year as funding received for one-off projects is spent.

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

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all assets such as land, buildings, roads, vehicles and equipment 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 and depreciation of assets.

### 7.2.2 Current Liabilities and Non-Current Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to increase compared to 2023/24 levels due to increased employee provisions for increased budgeted staffing positions.

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

### 7.2.3 Equity

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

- The asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations;

- The accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. The decrease in accumulated surplus results directly from the budgeted operating deficit for the year.

### Balance sheet - Key assumptions

In preparing the Balance Sheet for the year ending 30 June 2024 it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

- A total of 94% of total rates and charges raised will be collected in the 2023/24 year.
- Trade creditors are based on total capital and operating expenditure less written down value of assets sold, depreciation and employee costs. The payment cycle is 45 days.

### Borrowings

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

	Forecast Actual	Budget	Projections		
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	-	-	-	-	-
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	-	-	-	-	-
<b>Amount of borrowings as at 30 June</b>	-	-	-	-	-

## 7.3. Statement of Cash Flows

The Statement of Cash Flows is based on three main categories of cash flows:

**7.3.1 Operating activities** - Refers to the cash generated or used in the normal service delivery functions of Council. This includes rates and charges, statutory and user fees, grants income and payments to employees and suppliers.

Cash remaining after paying for the provision of services to the community may be available for investment in capital works (investing activities), or repayment of debt (financing activities).

**7.3.2 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 property, infrastructure, plant and equipment.

**7.3.3 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 as well as finance lease payments. Council undertook a finance lease in 2017/18 for a new garbage truck and this was subsequently paid out in 2022/23.

### 7.3.4 Cash and cash equivalents at end of the year

Overall, total cash and investments are forecast to decrease as at 30 June 2025 as funds are expended on the 2024/25 capital works program.



## 7.4. Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2024/25 year, classified by asset expenditure type and funding source.

### 7.4.1 Summary

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Property	1,091	<b>1,716</b>	625	57.26%
Plant and equipment	80	<b>3,048</b>	2,968	3709.43%
Infrastructure	13,369	<b>17,830</b>	4,462	33.37%
<b>Total</b>	14,540	<b>22,594</b>	8,054	55.39%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	1,716,232	746,232	970,000	-	-	-	-	1,716,232	-
Plant and equipment	3,047,546	60,000	2,947,546	40,000	-	-	-	3,047,546	-
Infrastructure	17,830,307	2,875,569	5,940,544	9,014,194	-	9,003,934	-	8,826,373	-
<b>Total</b>	22,594,085	3,681,801	9,858,090	9,054,194	-	9,003,934	-	13,590,151	-

## 7.4.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Buildings</b>									
<i>Annual Building Renewal</i>	<b>350,000</b>	-	350,000	-	-	-	-	350,000	-
<i>Old Parks VIC Depot Tallangatta</i>	<b>150,000</b>	150,000	-	-	-	-	-	150,000	-
<i>Toilet Block - Roy Williams Park</i>	<b>250,000</b>	250,000	-	-	-	-	-	250,000	-
<b>TOTAL PROPERTY</b>	<b>750,000</b>	<b>400,000</b>	<b>350,000</b>	-	-	-	-	<b>750,000</b>	-
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
<i>Plant replacement</i>	<b>1,030,000</b>	-	1,030,000	-	-	-	-	1,030,000	-
<i>Vehicle fleet replacement</i>	<b>120,000</b>	-	120,000	-	-	-	-	120,000	-
<i>VMS trailers x 2</i>	<b>60,000</b>	60,000	-	-	-	-	-	60,000	-
<i>Minor tools (over \$1,000)</i>	<b>30,000</b>	-	30,000	-	-	-	-	30,000	-
<b>Fixtures, Fittings and Furniture</b>									
<i>Fixtures and Furnishings Upgrades - Various</i>	<b>40,000</b>	-	-	40,000	-	-	-	40,000	-
<b>Computers and Telecommunications</b>									
<i>IT Equipment replacements</i>	<b>25,000</b>	-	25,000	-	-	-	-	25,000	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>1,305,000</b>	<b>60,000</b>	<b>1,205,000</b>	<b>40,000</b>	-	-	-	<b>1,305,000</b>	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Major Patching	1,000,000	-	1,000,000	-	-	516,232	-	483,768	-
Resealing	600,000	-	600,000	-	-	600,000	-	-	-
Gravel resheeting	220,000	-	220,000	-	-	-	-	220,000	-
Guardrail	40,000	-	40,000	-	-	-	-	40,000	-
Dust Strips	60,000	-	-	60,000	-	-	-	60,000	-
Ferry Lane sealing	100,000	-	-	100,000	-	-	-	100,000	-
Mitta Streetscape Stage 2	750,000	-	-	750,000	-	-	-	750,000	-
Corryong CBD Carparking	500,000	500,000	-	-	-	-	-	500,000	-
Thomas Lane Intersection (Heavy Vehicle Bypass)	450,000	-	-	450,000	-	-	-	450,000	-
Walwa Streetscape	100,000	-	-	100,000	-	-	-	100,000	-
Gravel Road Sealing (within towns) - Sparrow/Legge Streets	300,000	-	-	300,000	-	-	-	300,000	-
<b>Bridges</b>									
Bridges Renewal	1,219,344	-	1,219,344	-	-	219,344	-	1,000,000	-
Springdale Road bridge	640,000	-	640,000	-	-	110,000	-	530,000	-
Lake Road Bridge	450,000	-	450,000	-	-	300,000	-	150,000	-
<b>Footpaths and Cycleways</b>									
Reseal rail trail Tallangatta to Sandy Creek Bridge	250,000	-	250,000	-	-	-	-	250,000	-
Stage 2 Towong walking track to the new bridge	130,000	130,000	-	-	-	-	-	130,000	-
Footpath Renewals	60,000	-	60,000	-	-	-	-	60,000	-
<b>Drainage</b>									
Annual Drainage	70,000	-	70,000	-	-	-	-	70,000	-
<b>Recreational, Leisure &amp; Community Facilities</b>									
Corryong Swimming Pool	30,000	-	30,000	-	-	-	-	30,000	-
Tallangatta Swimming Pool	14,000	-	14,000	-	-	-	-	14,000	-
<b>Waste Management</b>									
Tallangatta - Transfer Station Retaining Wall	300,000	-	-	300,000	-	-	-	300,000	-
Toilets at Resource Recovery Centers	70,000	70,000	-	-	-	-	-	70,000	-
Disposal of old emulsions	60,000	60,000	-	-	-	-	-	60,000	-
Water tanks at Resource Recovery Centers	60,000	60,000	-	-	-	-	-	60,000	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>Parks, Open Space and Streetscapes</b>									
<i>Playground Equipment Renewals - YR 2 Tallangatta triangles, Galleon Park Corryong</i>	<b>100,000</b>	-	100,000	-	-	-	-	100,000	-
<i>Timber Street Furniture management</i>	<b>60,000</b>	-	60,000	-	-	-	-	60,000	-
<i>Street Furniture Renewals</i>	<b>30,000</b>	-	30,000	-	-	-	-	30,000	-
<b>TOTAL INFRASTRUCTURE</b>	<b>7,663,344</b>	820,000	4,783,344	2,060,000	-	1,745,576	-	5,917,768	-
<b>TOTAL NEW CAPITAL WORKS</b>	<b>9,718,344</b>	<b>1,280,000</b>	<b>6,338,344</b>	<b>2,100,000</b>	<b>-</b>	<b>1,745,576</b>	<b>-</b>	<b>7,972,768</b>	<b>-</b>

### 7.4.2 Works carried forward from the previous year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<i>Building demolitions</i>	<b>160,000</b>	-	160,000	-	-	-	-	160,000	-
<i>Building renewals</i>	<b>170,000</b>	-	170,000	-	-	-	-	170,000	-
<i>Fixtures &amp; Furnishings</i>	<b>40,000</b>	-	40,000	-	-	-	-	40,000	-
<i>Talgarno toilet block</i>	<b>346,232</b>	346,232	-	-	-	-	-	346,232	-
<i>Tallangatta office renewal</i>	<b>250,000</b>	-	250,000	-	-	-	-	250,000	-
<b>TOTAL PROPERTY</b>	<b>966,232</b>	<b>346,232</b>	<b>620,000</b>	-	-	-	-	<b>966,232</b>	-
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
<i>Vehicle fleet replacement</i>	<b>499,546</b>	-	499,546	-	-	-	-	499,546	-
<i>Plant fleet replacement</i>	<b>1,056,000</b>	-	1,056,000	-	-	-	-	1,056,000	-
<i>IT Project - Planning &amp; Building System</i>	<b>187,000</b>	-	187,000	-	-	-	-	187,000	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>1,742,546</b>	-	<b>1,742,546</b>	-	-	-	-	<b>1,742,546</b>	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Annual Resheeting	400,000	-	400,000	-	-	-	-	400,000	-
Dust Strips	60,000	-	-	60,000	-	-	-	60,000	-
Corryong - Hanson Street	3,829,423	-	-	3,829,423	-	2,472,690	-	1,356,733	-
Dartmouth - Recreation Reserve Driveway	40,000	40,000	-	-	-	-	-	40,000	-
Georges Creek - Georges Creek Road	573,000	-	-	573,000	-	573,000	-	-	-
Lake road Upgrade	320,577	-	-	320,577	-	320,577	-	-	-
Mitta Mitta - Magorra Park Entrance	30,000	-	-	30,000	-	-	-	30,000	-
Talgarno - Wisers Creek Road	735,650	-	-	735,650	-	735,650	-	-	-
Tallangatta - Lake Road /MVH - Old Tallangatta	160,500	-	-	160,500	-	160,500	-	-	-
<b>Footpaths and Cycleways</b>									
Great River Road (including sculptures)	376,831	376,831	-	-	-	376,831	-	-	-
Bellbridge Walking Track & Seal	453,787	453,787	-	-	-	453,787	-	-	-
Tallangatta Rail Trail Bridge	367,100	-	367,100	-	-	367,100	-	-	-
<b>Waste Management</b>									
Corryong - Landfill Capping Cell 2	204,300	-	-	204,300	-	204,300	-	-	-
Corryong - Retaining Wall at Resource Recovery Centre	252,951	252,951	-	-	-	252,951	-	-	-
Tallangatta - Transfer Station Retaining Wall	274,100	-	274,100	-	-	24,100	-	250,000	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>Parks, Open Space and Streetscapes</b>									
Bellbridge - Roy Williams Park	35,000	-	-	35,000	-	-	-	35,000	-
Corryong - CBD Streetscape	743,744	-	-	743,744	-	371,872	-	371,872	-
Corryong - Skate Park	482,000	482,000	-	-	-	482,000	-	-	-
Dartmouth - Splash Park and Pump Track	450,000	450,000	-	-	-	350,000	-	100,000	-
Tallangatta - Skate Park	3,000	-	3,000	-	-	-	-	3,000	-
Tallangatta - VIC Fit Out	113,000	-	113,000	-	-	113,000	-	-	-
<b>Other Infrastructure</b>									
Corryong - Airport Upgrades	75,000	-	-	75,000	-	-	-	75,000	-
Corryong - Swimming Pool disabled access	20,000	-	-	20,000	-	-	-	20,000	-
Talgarno - Tennis Court Upgrades	167,000	-	-	167,000	-	-	-	167,000	-
<b>TOTAL INFRASTRUCTURE</b>	<b>10,166,963</b>	2,055,569	1,157,200	6,954,194	-	7,258,358	-	2,908,605	-
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2023/24</b>	12,875,741	2,401,801	3,519,746	6,954,194	-	7,258,358	-	5,617,383	-

## Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives. The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

### Targeted performance indicators - Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+ / o / -
<b>Governance</b>									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	52	56	57	58	59	60	+
<b>Roads</b>									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	0%	0%	0%	0%	0%	0%	o
<b>Statutory planning</b>									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	58.65%	65.00%	70.00%	70.00%	70.00%	70.00%	+
<b>Waste management</b>									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	30.81%	50%	50%	50%	50%	50%	+



## Targeted performance indicators - Financial

### Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+ / o / -
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	5	364.00%	370%	179%	172%	156%	146%	+
<b>Obligations</b>									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	159%	443%	100%	88%	80%	80%	o
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	7	38%	38%	38%	47%	48%	48%	+
<b>Efficiency</b>									
Expenditure level	Total expenses / no. of property assessments	8	\$5,685	\$5,965	\$6,221	\$6,494	\$5,484	\$5,424	+

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

## Financial performance indicators

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

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2021/22	2023/24	2023/24	2024/25	2025/26	2026/27	+/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	3%	-19%	-18%	-11%	-11%	-11%	-
<b>Liquidity</b>									
Unrestricted cash	Unrestricted cash / current liabilities	10	183%	201%	134%	86%	34%	30%	-
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	11	0%	0%	0%	0%	0%	0%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0%	0%	0%	0%	0%	0%	o
Indebtedness	Non-current liabilities / own source revenue		6%	8%	9%	9%	10%	10%	+
<b>Stability</b>									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	0.38%	0.30%	0.24%	0.24%	0.24%	0.25%	-
<b>Efficiency</b>									
Revenue level	General rates and municipal charges / no. of property assessments	13	\$1,750	\$1,784	\$1,837	\$1,892	\$1,945	\$2,001	+

## 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. Continued losses mean reliance on Council reserves until they are exhausted.

**2 Working Capital** – The proportion of current liabilities represented by current assets. This is forecast to decline to unsustainable levels due to their being insufficient financial resources to support requirements.

**3 Debt compared to rates** - The trend indicates Council's reducing reliance on debt through redemption of debt.

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

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

## End of Towong Shire Council Budget Report

**Towong Shire Council - Budget 2024/25**
**FEE SCHEDULE (Effective from 1 July 2024)**

Description	2023/24 includes GST if applicable)	2024/25 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
<b>Waste Collection</b>						
Garbage and Recycling - 140/240 Litre Bins (Standard Size)	\$467.50	\$340.00	-27.3%	-\$127.50	No	No
Garbage and Recycling - 240/240 Litre Bins	\$510.00	\$380.00	-25.5%	-\$130.00	No	No
Garbage and Recycling - 80/240 Litre Bins	\$407.50	\$310.00	-23.9%	-\$97.50	No	No
Garbage, Recycling & FOGO - 140/240/240 Litre Bins	\$0.00	\$495.00	N/A			
Garbage, Recycling & FOGO - 240/240/240 Litre Bins	\$0.00	\$530.00	N/A			
Garbage, Recycling & FOGO - 80/240/240 Litre Bins	\$0.00	\$470.00	N/A			
Additional - Garbage - 140 Litre Bin (Standard Size)	\$381.30	\$380.00	-0.3%	-\$1.30	No	No
Additional - Garbage - 240 Litre Bin	\$495.00	\$495.00	0.0%	\$0.00	No	No
Additional - Garbage - 80 Litre Bin	\$323.75	\$325.00	0.4%	\$1.25	No	No
Additional - Recycling - 240 Litre Bin	\$210.00	\$180.00	-14.3%	-\$30.00	No	No
Garbage/Recycle Service Extension - per km (by request and subject to Council approval)	\$158.40	\$158.40	0.0%	\$158.40	No	No
<b>Waste Management Centres</b>						
<b>Municipal Waste</b>						
Bag	\$5.00	\$9.00	80.0%	\$4.00	Yes	No
Wheelie Bin	\$10.00	\$10.00	0.0%	\$0.00	Yes	No
Level 4 x 6 trailer	\$30.00	\$30.00	0.0%	\$0.00	Yes	No
Heaped 4 x 6 Trailer	\$54.00	\$60.00	11.1%	\$6.00	Yes	No
Level Tandem Trailer	\$70.00	\$70.00	0.0%	\$0.00	Yes	No
Heaped Tandem Trailer	\$94.00	\$94.00	0.0%	\$0.00	Yes	No
Per cubic meter	\$50.00	\$56.00	12.0%	\$6.00	Yes	No
Per Tonne	\$180.00	\$185.00	2.8%	\$5.00	Yes	No
<b>Demolition, Construction, Commercial, Industrial Waste</b>						
Bag	\$6.00	\$6.00	0.0%	\$0.00	Yes	No
Wheelie Bin	\$12.00	\$12.00	0.0%	\$0.00	Yes	No
Level 4 x 6 trailer	\$35.00	\$35.00	0.0%	\$0.00	Yes	No
Heaped 4 x 6 Trailer	\$50.00	\$50.00	0.0%	\$0.00	Yes	No
Level Tandem Trailer	\$80.00	\$80.00	0.0%	\$0.00	Yes	No
Heaped Tandem Trailer	\$100.00	\$100.00	0.0%	\$0.00	Yes	No
Per cubic meter	\$90.00	\$104.00	15.6%	\$14.00	Yes	No
Per Tonne	\$200.00	\$210.00	5.0%	\$10.00	Yes	No
<b>Comingled Recycling (Unsorted)</b>						
Bag	\$1.00	\$1.00	0.0%	\$0.00	Yes	No
Wheelie Bin	\$2.00	\$2.00	0.0%	\$0.00	Yes	No
Level 4 x 6 trailer	\$10.00	\$10.00	0.0%	\$0.00	Yes	No
Heaped 4 x 6 Trailer	\$15.00	\$15.00	0.0%	\$0.00	Yes	No
Level Tandem Trailer	\$20.00	\$20.00	0.0%	\$0.00	Yes	No
Heaped Tandem Trailer	\$30.00	\$30.00	0.0%	\$0.00	Yes	No
Per cubic meter	\$25.00	\$25.00	0.0%	\$0.00	Yes	No
Per Tonne	\$140.00	\$140.00	0.0%	\$0.00	Yes	No
<b>Greenwaste</b>						
Bag	\$3.00	\$3.00	0.0%	\$0.00	Yes	No
Wheelie Bin	\$5.00	\$5.00	0.0%	\$0.00	Yes	No
Level 4 x 6 trailer	\$15.00	\$15.00	0.0%	\$0.00	Yes	No
Heaped 4 x 6 Trailer	\$25.00	\$25.00	0.0%	\$0.00	Yes	No
Level Tandem Trailer	\$35.00	\$35.00	0.0%	\$0.00	Yes	No
Heaped Tandem Trailer	\$45.00	\$45.00	0.0%	\$0.00	Yes	No
Per cubic meter	\$30.00	\$30.00	0.0%	\$0.00	Yes	No
Per Tonne	\$180.00	\$180.00	0.0%	\$0.00	Yes	No
Mattresses or Bed Bases (each)	\$37.00	\$37.00	0.0%	\$0.00	Yes	No
E-Waste - \$ per kilo						
<b>Tyres</b>						
Car / Motor Cycle	\$9.50	\$9.50	0.0%	\$0.00	Yes	No
Car / Motor Cycle (with Rim)	\$15.00	\$15.00	0.0%	\$0.00	Yes	No
Light Truck	\$12.00	\$15.00	25.0%	\$3.00	Yes	No

**Towong Shire Council - Budget 2024/25**
**FEE SCHEDULE (Effective from 1 July 2024)**

Description	2023/24 includes GST if applicable)	2024/25 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Light Truck (with Rim)	\$25.00	\$25.00	0.0%	\$0.00	Yes	No
Tractor / Heavy Truck (small)	\$110.00	\$110.00	0.0%	\$0.00	Yes	No
Tractor / Heavy Truck (medium)	\$210.00	\$210.00	0.0%	\$0.00	Yes	No
Tractor / Heavy Truck (large)	\$300.00	\$300.00	0.0%	\$0.00	Yes	No
Earthmover / Tractor (extra large)	\$1,670.00	\$1,670.00	0.0%	\$0.00	Yes	No
Forklift	\$50.00	\$50.00	0.0%	\$0.00	Yes	No
Loader	\$480.00	\$480.00	0.0%	\$0.00	Yes	No
<b>LPG Cylinders</b>						
Small (<9kg)	\$15.00	\$15.00	0.0%	\$0.00	Yes	No
Large (>9kg)	25	\$25.00	0.0%	\$0.00	Yes	No
Fridge or Air Conditioner	\$20.00	\$20.00	0.0%	\$0.00	Yes	No
Clean Soil (per cubic metre)	\$25.00	\$25.00	0.0%	\$0.00	Yes	No
<b>Concrete, Bricks and Rubble</b>						
Cubic Meter	\$22.00	\$24.00	9.1%	\$2.00	Yes	No
Small Trailer	\$32.00	\$34.00	6.3%	\$2.00	Yes	No
Tandem Trailer	\$42.00	\$44.00	4.8%	\$2.00	Yes	No
Wheelie Bin / Boot	\$12.00	\$14.00	16.7%	\$2.00	Yes	No
<b>Kindergarten and Child Care</b>						
4 Year old and 3 Year Old Kinder per term (Where Child has already received full year free rebate)		\$500.00			No	No
Additional hours - above 15 hours per week (per term)	\$0.00	\$500.00		\$500.00	No	No
<i>* Note - Kindergarten fees will run on a calendar year basis. i.e. Fees for 2019/20 will be effective 1/1/20 - 31/12/20.</i>						
<b>Child Care - per day fee (prior to Childcare Subsidy)</b>						
Child care fees (Walwa Early Years Centre)		\$80.00				
Child care fees (Bellbridge Early Years Centre)		\$100.00				
Child care fees (Tallangatta Early Years Centre)		\$100.00				
<b>Child Care - Before School Care (prior to Childcare Subsidy)</b>						
Before School Care (Bellbridge Early Years Center)		\$10.00				
Before School Care (Tallangatta Early Years Center)		\$20.00				
<b>Child Care - After School Care (prior to Childcare Subsidy)</b>						
After School Care (Bellbridge Early Years Center)		\$20.00				
After School Care (Tallangatta Early Years Center)		\$25.00				
<b>Swimming Pools</b>						
<b>General Admission</b>						
Adult Single Admission	\$5.00	\$6.00	20.0%	\$1.00	Yes	No
Adult Single Admission - Concession	\$2.50	\$3.00	20.0%	\$0.50	Yes	No
Junior (<16 years) Single Admission	\$2.50	\$3.00	20.0%	\$0.50	Yes	No
Supervising Adult Single Admission	\$0.00	\$0.00		\$0.00	Yes	No
Event Spectator Single Admission	\$2.50	\$3.00	20.0%	\$0.50	Yes	No
<b>Memberships - Standard</b>						
Family Season Ticket	\$175.00	\$190.00	8.6%	\$15.00	Yes	No
Adult Season Ticket	\$105.00	\$110.00	4.8%	\$5.00	Yes	No
Junior (<16 years) Season Ticket	\$60.00	\$70.00	16.7%	\$10.00	Yes	No
Family Season Ticket - Concession	\$135.00	\$140.00	3.7%	\$5.00	Yes	No
Adult Season Ticket - Concession	\$80.00	\$90.00	12.5%	\$10.00	Yes	No
<b>Memberships - Early Bird</b>						
Family Season Ticket	\$125.00	\$140.00	12.0%	\$15.00	Yes	No
Adult Season Ticket	\$80.00	\$90.00	12.5%	\$10.00	Yes	No
Junior (<16 years) Season Ticket	\$50.00	\$60.00	20.0%	\$10.00	Yes	No
Family Season Ticket - Concession	\$125.00	\$130.00	4.0%	\$5.00	Yes	No
Adult Season Ticket - Concession	\$75.00	\$80.00	6.7%	\$5.00	Yes	No
<b>Pool Hire</b>						
Schools (outside of operating hours):						
- Single Session	\$75.00	\$75.00	0.0%	\$0.00	Yes	No

**Towong Shire Council - Budget 2024/25**
**FEE SCHEDULE (Effective from 1 July 2024)**

Description	2023/24 includes GST if applicable)	2024/25 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
- 5-15 Sessions	\$370.00	\$370.00	0.0%	\$0.00	Yes	No
- 16-35 Sessions	\$925.00	\$925.00	0.0%	\$0.00	Yes	No
- 36+ Sessions	\$1,500.00	\$1,500.00	0.0%	\$0.00	Yes	No
- Lifeguard (per hour)	\$62.00	\$70.00	12.9%	\$8.00	Yes	No
Individual Private Hire - outside operating hours (e.g parties)	Not Available	Not Available				
Swimming Clubs - outside of operating hours	General Admission	General Admission			Yes	No
Swimming Clubs - within operating hours	\$15.00	\$15.00	0.0%	\$0.00	Yes	No
Other Sporting Clubs - outside of operating hours	General Admission	General Admission			Yes	No
Other Sporting Clubs - within operating hours	\$15.00	\$15.00	0.0%	\$0.00	Yes	No
Lane Hire:						
- Outside of operating hours	General Admission	General Admission			Yes	No
- Within operating hours, per lane per hour	\$15.00	\$15.00	0.0%	\$0.00	Yes	No
Swimming Instructors or Commercial Operators						
- Outside of operating hours	General Admission	General Admission			Yes	No
- Within operating hours, per lane per hour	\$15.00	\$15.00	0.0%	\$0.00	Yes	No
<b>Kiosk Sales</b>						
All Items	RRP	RRP			Yes	No

**Animal Control**
**Registration and Permit Fees**

Base Rate - Dog						
Base Rate - Cat						
Dog Registration - Maximum*	\$119.00	\$119.00	0.0%	\$0.00	No	Partially
Dog Registration - Maximum Pensioner*	\$61.40	\$61.40	0.0%	\$0.00	No	Partially
Dog Registration - Reduced*	\$42.30	\$42.30	0.0%	\$0.00	No	Partially
Dog Registration - Reduced Pensioner*	\$23.20	\$23.20	0.0%	\$0.00	No	Partially
Dog Registration - Working Dog*	\$23.20	\$23.20	0.0%	\$0.00	No	Partially
Cat Registration - Maximum*	\$119.00	\$119.00	0.0%	\$0.00	No	Partially
Cat Registration - Maximum Pensioner*	\$61.40	\$61.40	0.0%	\$0.00	No	Partially
Cat Registration - Reduced*	\$42.30	\$42.30	0.0%	\$0.00	No	Partially
Cat Registration - Reduced Pensioner*	\$23.20	\$23.20	0.0%	\$0.00	No	Partially
Registration - Animal Business*	\$124.00	\$124.00	0.0%	\$0.00	No	Partially
Transfer of Registration from Another Municipality	\$11.00	\$11.00	0.0%	\$0.00	No	Partially
Replacement Registration Tag	\$11.00	\$11.00	0.0%	\$0.00	No	Partially
Permit to Keep Multiple Animals	\$58.00	\$58.00	0.0%	\$0.00	No	Partially
Animals registered for the first time between 1 January and 28 February**	\$15.10	\$15.10	0.0%	\$0.00	No	Partially
* Includes the Victorian State Government Levy of \$3.50 per dog, \$2.00 per cat or \$10.00 per animal business						
** To be charged Replacement Registration Tag fee + State Government Levy of \$4.00 per animal						

**Impoundment Fees**

Release - per animal (Cats and Dogs). Per night	\$102.00	\$60.00	-41.2%	-\$42.00	Yes	No
Release - per animal (Cattle, Sheep, Horses and Other)	\$48.00	\$48.00	0.0%	\$0.00	Yes	No
Sustenance - per animal per day (All Animals)	\$22.50	\$22.50	0.0%	\$0.00	Yes	No
Transport (Cattle, Sheep and Horses and other)	Cost + 50%	Cost + 50%			Yes	No

**Cat Trap Hire**

Deposit	\$50.00	\$50.00	0.0%	\$0.00	Yes	No
Fee (per week)	\$11.00	\$11.00	0.0%	\$0.00	Yes	No

**Planning**
**Application for a Permit or to Amend a Planning Permit**

Class 1 – Change of use only	As Regulated	As Regulated			No	Yes
To develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of development included in the application is:						
Class 2 - Dwellings \$10,000 to \$100,000	As Regulated	As Regulated			No	Yes

**Towong Shire Council - Budget 2024/25**
**FEE SCHEDULE (Effective from 1 July 2024)**

Description	2023/24 includes GST if applicable)	2024/25 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Class 3 - Dwellings more than \$100,001 To develop land (other than for a single dwelling per lot) if the estimated cost of development included in the application is:	As Regulated	As Regulated			No	Yes
Class 4 - \$10,000 or less	As Regulated	As Regulated			No	Yes
Class 5 - \$10,000 to \$250,000	As Regulated	As Regulated			No	Yes
Class 6 - \$250,000 to \$500,000	As Regulated	As Regulated			No	Yes
Class 7 - \$500,000 to \$1,000,000	As Regulated	As Regulated			No	Yes
Class 8 - \$1,000,000 to \$7,000,000	As Regulated	As Regulated			No	Yes
Class 9 - \$7,000,000 to \$10,000,000	As Regulated	As Regulated			No	Yes
Class 10 - \$10,000,000 to \$50,000,000	As Regulated	As Regulated			No	Yes
Class 11 - Over \$50,000,000	As Regulated	As Regulated			No	Yes
Class 12 - Subdivide existing building	As Regulated	As Regulated			No	Yes
Class 13 - Subdivide land into two lots	As Regulated	As Regulated			No	Yes
Class 14 - To effect a realignment of a common boundary between lots or to consolidate two or more lots	As Regulated	As Regulated			No	Yes
Class 15 - To subdivide land	As Regulated	As Regulated			No	Yes
Class 16 - To remove a restriction (within the meaning of the Subdivision Act 1988) over land if the land has been used or developed for more than 2 years before the date of the applications in a manner which would have been lawful under the Planning and Environment Act 1987 but for the existence of the restriction	As Regulated	As Regulated			No	Yes
Class 17 - To create, vary or remove a restriction within the meaning of the Subdivision Act 1988 or to create or remove a right of way	As Regulated	As Regulated			No	Yes
Class 18 - To create, vary or remove an easement other than a right of way or to vary or remove a condition in the nature of an easement other than a right of way in a Crown grant	As Regulated	As Regulated			No	Yes
<b>Amend an Application (Regulation 8A)</b>						
Amend an application for a permit after notice has been given for every class of application (other than Class 4)	As Regulated	As Regulated			No	Yes
Amend an application for a permit after notice has been given for every class of application (other than Class 5)	As Regulated	As Regulated			No	Yes
<b>Combined Permit Applications</b>						
The fee for an application for any combination of the classes or application outlined above is the sum arrived at by adding the highest of the fees which would have applied if separate applications had been made plus 50% of each of the other fees which would have applied if separate applications had been made						
<b>Application to Amend the Planning Scheme</b>						
Stage 1	As Regulated	As Regulated			No	Yes
Stage 2	As Regulated	As Regulated			No	Yes
Stage 3	As Regulated	As Regulated			No	Yes
Stage 4	As Regulated	As Regulated			No	Yes
<b>Other</b>						
Certificate of Compliance	As Regulated	As Regulated			No	Yes
Planning Certificate	As Regulated	As Regulated			No	Yes
Satisfaction Matters - Determining a matter where a planning scheme specifies that the matter must be done to the satisfaction of a responsible authority or a referral authority	As Regulated	As Regulated			No	Yes
Consideration of a Request for the Demolition of a Building	As Regulated	As Regulated			No	Yes
Application for Extension of Time	\$90.00	\$90.00	0.0%	\$0.00	Yes	No
Records Retrieval (Non FOI)	\$90 per hour (\$50.00 minimum charge)	\$90 per hour (\$50.00 minimum charge)		#VALUE!	Yes	No
Assessment of a Development Plan	\$340.00	\$340.00	0.0%	\$0.00	Yes	No
Public Notice of an Application	\$121.00 for 1-20 letters \$230.00 for 20+ letters	\$121.00 for 1-20 letters \$230.00 for 20+ letters		#VALUE!	Yes	No
Admin Fee for Section 173 Agreements	\$100.00	\$100.00	0.0%	\$0.00	Yes	No
Request for Written Planning Information	\$128.00	\$128.00	0.0%	\$0.00	Yes	No
Secondary Consent		\$265.00				

**Engineering**

**Towong Shire Council - Budget 2024/25**
**FEE SCHEDULE (Effective from 1 July 2024)**

Description	2023/24 includes GST if applicable)	2024/25 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
<b>Consent for Works in a Roadway</b>						
Minor Works (within roadway or pathway)	As Regulated	As Regulated			No	Yes
Minor Works (not within roadway or pathway)	As Regulated	As Regulated			No	Yes
Other Works (within road or pathway Speed 50 km/h or less)	As Regulated	As Regulated			No	Yes
Other Works (within road or pathway Speed > 50 km/h)	As Regulated	As Regulated			No	Yes
Other Works (not within road or pathway Speed 50 km/h or less)	As Regulated	As Regulated			No	Yes
Other Works (not within road or pathway Speed > 50 km/h)	As Regulated	As Regulated			No	Yes
<b>Local Laws</b>						
Grazing Permit	As Regulated	As Regulated			No	Yes
Stock Grid (0 - 250m)	\$61.00	\$61.00	0.0%	\$0.00	No	No
Stock Grid (250+m - 500m)	\$122.00	\$122.00	0.0%	\$0.00	No	No
Stock Grid (500+m - 1km)	\$183.00	\$183.00	0.0%	\$0.00	No	No
Stock Grid (Greater than 1km)	\$244.00	\$244.00	0.0%	\$0.00	No	No
<b>Environmental Health</b>						
Food Premises - Class 1 ready to eat potentially hazardous served to vulnerable groups, e.g. hospitals)	\$585.00	\$585.00	0.0%	\$0.00	No	Partially
Food Premises - Class 2 (potentially hazardous unpackaged foods, e.g. hotels)	\$430.00	\$430.00	0.0%	\$0.00	No	Partially
Food Premises - Class 3 (Unpacked low risk or pre-packaged potentially hazardous, e.g. xx)	\$285.00	\$285.00	0.0%	\$0.00	No	Partially
Food Premises - Class 4 (Pre-packaged low risk food only, e.g. newsagent)	\$0.00	\$0.00		\$0.00	No	Partially
Temporary Food Premises - Class 2	\$218.00	\$218.00	0.0%	\$0.00	No	Partially
Temporary Food Premises - Class 3	\$137.00	\$137.00	0.0%	\$0.00	No	Partially
Temporary Food Premises - Class 4	\$0.00	\$0.00		\$0.00	No	Partially
Transfer Fee - All Others	50% of Applicable Fee	50% of Applicable Fee		#VALUE!	No	No
Late Penalty Fee - Premises Registrations	50% of Applicable Fee	50% of Applicable Fee		#VALUE!	No	No
<b>Prescribed Accommodation</b>						
Renewal Prescribed accommodation - 4-10 client capacity		\$358.00			Yes	No
New Registration Prescribed accommodation - 4-10 client capacity		\$537.00			Yes	No
Renewal Prescribed accommodation - 11-20 client capacity		\$435.00			Yes	No
New Registration Prescribed accommodation - 11-20 client capacity		\$649.00			Yes	No
Renewal Prescribed accommodation - 21-30 client capacity		\$511.00			Yes	No
New Registration Prescribed accommodation - 21-30 client capacity		\$764.00			Yes	No
Renewal Prescribed accommodation - 31-40 client capacity		\$579.00			Yes	No
New Registration Prescribed accommodation - 31-40 client capacity		\$863.00			Yes	No
Renewal Prescribed accommodation - 40+ client capacity		\$676.00			Yes	No
New Registration Prescribed accommodation - 40+ client capacity		\$1,009.00			Yes	No
<b>Public Health and Wellbeing Act Registration Fees</b>						
Renewal - Medium Risk - Beauty, waxing, threading, facials, nails, eyelash extensions, tinting		\$290.00			Yes	No
Registration - New Medium risk premises		\$434.00			Yes	No
Renewal - High Risk - Skin Penetration, tattooing, colonic irrigation		\$311.00			Yes	No
Registration - New High risk premises		\$467.00			Yes	No
Ongoing registration of hairdressers		\$415.00			Yes	No
Bulk flu immunisation		\$27.00			Yes	No
Registration - New Application / Renewal Category 1 Aquatic facility		\$383.00			Yes	No
Registration - each additional pool or spa on the premises		\$164.00			Yes	No
Transfer of Health, Rooming House or Aquatic Facility registration (excluding one-off Hairdressers)		50% of renewal fee			Yes	No
					Yes	No



**Towong Shire Council - Budget 2024/25**
**FEE SCHEDULE (Effective from 1 July 2024)**

Description	2023/24 includes GST if applicable)	2024/25 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Septic Tanks (Additional inspection or alterations)		\$129.00			Yes	No
Permit to construct, install or alter a system		As Regulated			Yes	Yes
Minor alteration permit		As Regulated			Yes	Yes
Renew a permit		As Regulated			Yes	Yes
Transfer a permit		As Regulated			Yes	Yes
Amend a permit		As Regulated			Yes	Yes
Exemption from a permit		As Regulated			Yes	Yes
Letter no report and consent required		\$240.00			No	No
Report and consent/Consent to use		\$612.00			No	No
Septic Tank Permit (New)	As Regulated	As Regulated			No	Partially
Septic Tank Permit (Alteration)	As Regulated	As Regulated			No	Partially
Septic Tank Permit (Re-inspection)	As Regulated	As Regulated			No	Partially
Records Retrieval (Non FOI)	\$90 per hour (\$50.00 minimum charge)	\$90 per hour (\$50.00 minimum charge)			No	No

**Residential Tenancies Act**

Caravan Park - Registration	As Regulated	As Regulated			No	Yes
Caravan Park - Transfer	As Regulated	As Regulated			No	Yes

**Corryong Saleyards**
**Yarding Fees**

Bobby Calves (per head)	\$2.30	\$2.40	4.3%	\$0.10	Yes	No
Bulls (per head)	\$9.65	\$10.15	5.2%	\$0.50	Yes	No
Cattle (per head)	\$9.15	\$9.60	4.9%	\$0.45	Yes	No
Calves (per head)	\$4.60	\$4.80	4.3%	\$0.20	Yes	No
Cow and Calf (sold as a unit)	\$10.25	\$10.75	4.9%	\$0.50	Yes	No
Sheep (per head)	\$1.20	\$1.25	4.2%	\$0.05	Yes	No
Penning and Weigh Fee (per head)	\$2.85	\$2.90	1.8%	\$0.05	Yes	No
Scanning Charge (per head)	\$2.85 per head (Minimum \$1.400)	\$2.95 per head (Minimum \$1.400)			Yes	No

**Selling Charges - Agent**

Agents Fee	\$285.00	\$290.00	1.8%	\$5.00	Yes	No
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**Selling Charges - Vendor**

NLIS Rescanning Fee	\$2.85	\$2.95	3.5%	\$0.10	Yes	No
NLIS Device - Retagging/Tagging Fee - Cattle	\$28.50	\$28.50	0.0%	\$0.00	Yes	No
NLIS Device - Retagging/Tagging Fee - Bull	\$34.00	\$34.00	0.0%	\$0.00	Yes	No
NLIS Device - Non Reader Tagging Fee	\$4.55	\$4.55	0.0%	\$0.00	Yes	No
Lost Lifetime Traceability Beast Identification	\$2.30	\$2.30	0.0%	\$0.00	Yes	No
Transfer NLIS	\$0.70	\$0.70	0.0%	\$0.00	Yes	No
Passed in levy (cattle and calves)	Nil	Nil			Yes	No

**Other Fees**

Unreported Stock movement	additional 25% on top of any per head and pen fees payable	additional 25% on top of any per head and pen fees payable			Yes	No
Truck wash (per minute, minimum of 10 minutes)	\$1.00	\$2.00	100.0%	\$1.00	Yes	No
Cleaning:				\$0.00		
- Zone 1	\$168.00	\$172.00	2.4%	\$4.00	Yes	No
- additional pens to Zone 1	\$5.60	\$5.80	3.6%	\$0.20	Yes	No

**Weigh Bridge**

Single weigh	\$0.00	\$35.00		\$35.00		
Double weigh	\$0.00	\$42.00		\$42.00		

**Property**

Land Information Certificate	As Regulated	As Regulated			No	Yes
Valuation Certificate	As Regulated	As Regulated			No	Yes

**Freedom of Information**

Application Fee	As Regulated	As Regulated			No	Yes
Charge for Search Time	As Regulated	As Regulated			No	Yes
Charge for Supervision	As Regulated	As Regulated			No	Yes
Charge for providing black and white photocopy	As Regulated	As Regulated			No	Yes

**Towong Shire Council - Budget 2024/25**
**FEE SCHEDULE (Effective from 1 July 2024)**

Description	2023/24 includes GST if applicable)	2024/25 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Other Fees	As Regulated	As Regulated			No	Yes
<b>Meeting Rooms and Facilities</b>						
0						
<b>Indi, Mitta or Snowy - Meeting Room</b>						
Not for Profit Community Group - Half Day	\$0.00	\$0.00		\$0.00	Yes	No
Not for Profit Community Group - Full Day	\$0.00	\$0.00		\$0.00	Yes	No
Commercial/Other - Half Day	\$50.00	\$52.00	4.0%	\$2.00	Yes	No
Commercial/Other - Full Day	\$85.00	\$89.00	4.7%	\$4.00	Yes	No
<b>Tallangatta Integrated Community Centre - Activity Space</b>						
Not for Profit Community Group - Half Day	\$0.00	\$0.00		\$0.00	Yes	No
Not for Profit Community Group - Full Day	\$0.00	\$0.00		\$0.00	Yes	No
Commercial/Other - Hourly rate	\$41.00	\$43.00	4.9%	\$2.00	Yes	No
Commercial/Other - Half Day	\$155.00	\$162.00	4.5%	\$7.00	Yes	No
Commercial/Other - Full Day	\$255.00	\$265.00	3.9%	\$10.00	Yes	No
<b>Tallangatta Integrated Community Centre - Library Meeting Room</b>						
Not for Profit Community Group - Half Day	\$0.00	\$0.00		\$0.00	Yes	No
Not for Profit Community Group - Full Day	\$0.00	\$0.00		\$0.00	Yes	No
Commercial/Other - Half Day	\$61.00	\$65.00	6.6%	\$4.00	Yes	No
Commercial/Other - Full Day	\$102.00	\$110.00	7.8%	\$8.00	Yes	No
<b>Tallangatta Integrated Community Centre - Meeting Room</b>						
Not for Profit Community Group - Half Day	\$0.00	\$0.00		\$0.00	Yes	No
Not for Profit Community Group - Full Day	\$0.00	\$0.00		\$0.00	Yes	No
Commercial/Other - Half Day	\$61.00	\$64.00	4.9%	\$3.00	Yes	No
Commercial/Other - Full Day	\$102.00	\$108.00	5.9%	\$6.00	Yes	No
<b>Corporate</b>						
Records Retrieval (Non FOI)	\$90 per hour (\$50.00 minimum charge)	\$90 per hour (\$50.00 minimum charge)			Yes	No
Voters Rolls - no longer available for sale	NA	NA			No	No
Council Minutes - Mail outs to Private Citizens	\$350.00	\$350.00	0.0%	\$0.00	Yes	No
Disabled Parking Permit	\$9.50	\$9.50	0.0%	\$0.00	Yes	No
<b>Debt Collection</b>						
Location/Search Fee	At Cost	At Cost			No	No
Property Title Search	At Cost	At Cost			No	No
Filing/Listing Fee	At Cost	At Cost			No	No
Caveat Fee	At Cost	At Cost			No	No
Beneficiary Search	At Cost	At Cost			No	No
Duplicate Rate Notice	\$15.00	\$20.00	33.3%	\$5.00	Yes	No
<b>Photocopying and Faxing</b>						
A4 and A3 BandW Copies	\$1.00 per copy	\$1.25			Yes	No
A4 and A3 Colour Copies	\$2.00 per copy	\$2.50			Yes	No
Approved Community Groups A4 and A3 B&W Copies	\$0.00	\$0.00			Yes	No
<b>Other Fees</b>						
Standpipe Water Charge per Kilolitre	\$4.40	\$4.40	0.0%	\$0.00	No	No
Standpipe Key Deposit	\$50.00	\$50.00	0.0%	\$0.00	No	No
Credit Card Surcharge on rate payments	0%	1.5%			Yes	
<b>Airport Fees</b>						
Corryong Airport Hire - Half Day (Not for Profit Community Groups)	\$55.00	\$60.00	9.1%	\$5.00	Yes	No
Corryong Airport Hire - Full Day (Not for Profit Community Groups)	\$110.00	\$115.00	4.5%	\$5.00	Yes	No
Corryong Airport Hire - Half Day (Commercial)	\$110.00	\$115.00	4.5%	\$5.00	Yes	No
Corryong Airport Hire - Full Day (Commercial)	\$220.00	\$230.00	4.5%	\$10.00	Yes	No

Towong Shire Council - Budget 2024/25					
FEE SCHEDULE (Effective from 1 July 2024)					
	Current Fee (23/24)	Revised Fee (24/25)	% increase	Cost increase	
<b>Building Services Fees 2024</b>					
		cost of works x 0.005			
<b>Class 1 &amp; 10</b>		minimum fee	minimum fee		
	<b>New Dwellings</b>	\$1,600	\$2,400	50%	\$800
	\$250,000	\$1,600	\$2,400	50%	\$800
	\$320,000	\$1,600	\$2,400	50%	\$800
	\$400,000	\$2,000	\$3,000	50%	\$1,000
	\$500,000	\$2,500	\$3,300	32%	\$800
	\$600,000	\$3,000	\$3,600	20%	\$600
	\$700,000	\$3,500	\$3,900	11%	\$400
	\$800,000	\$4,000	\$4,200	5%	\$200
	\$900,000	\$4,500	\$4,500	0%	\$0
	\$1,000,000	\$5,000	\$5,000	0%	\$0
	\$2,000,000	\$10,000	\$10,000	0%	\$0
		+\$5000/million			
	<b>Additions</b>	min. \$1,045	minimum fee		
	max 4 inspections	\$1,045	\$1,800	72%	\$755
	cost of works x 0.005				
	\$25,000	\$1,045	\$1,800	72%	\$755
	\$50,000	\$1,045	\$1,800	72%	\$755
	\$100,000	\$1,045	\$1,800	72%	\$755
	\$200,000	\$1,045	\$2,000	91%	\$955
	\$250,000	\$1,200	\$2,400	100%	\$1,200
	\$300,000	\$1,500	\$2,800	87%	\$1,300
	\$400,000	\$2,000	\$3,000	50%	\$1,000
	\$500,000	\$2,500	\$3,300	32%	\$800
	\$600,000	\$3,000	\$3,600	20%	\$600
	\$700,000	\$3,500	\$3,900	11%	\$400
	\$800,000	\$4,000	\$4,200	5%	\$200
	\$900,000	\$4,500	\$4,500	0%	\$0
	\$1,000,000	\$5,000	\$5,000	0%	\$0
	\$2,000,000	\$10,000	\$10,000	0%	\$0
		+\$5000/million			
	<b>Internal Alterations</b>				
	2 inspections incl.	min \$820			
	cost of works x 0.005				
	\$50,000	\$820	\$820	0%	\$0



<b>Towong Shire Council - Budget 2024/25</b>				
<b>FEE SCHEDULE (Effective from 1 July 2024)</b>				
	<b>Current Fee (23/24)</b>	<b>Revised Fee (24/25)</b>	<b>% increase</b>	<b>Cost increase</b>
Demolitions (any height class 1 or 10)		520		
Demolitions (any other building \$ per storey)		900		
Building Removals, Verandahs, Restrumping, Fences (1 inspection)		520		
<b>Building Commission Levies</b>				
Domestic (> \$10,000 cost of works)		Regulated		
Commercial (> \$10,000 cost of works)				
Amendment to Building Permit - Simple				
Amendment to Building Permit - Major				
Extension of Time Building Permit		150		
2nd Extension of Time Building Permit		300		
3rd Extension of Time Building Permit		600		
Certificate of Title search		60		
Records Search- Provision of Permits/Insurance under 10 years old		60		
Records Search- Archive Retrieval (additional may be charged for large copies)		120		
Owner-builder Certificate of Consent		Regulated		
Building Certificates		Regulated		
Building Compliance Fee		Permit Fee + 100%		
Lodgement Fee - Domestic and Commercial (> \$5,000)		Regulated		
<b>Place of Public Entertainment</b>				
POPE (Place of Public Entertainment) Permits - Small event		490.1		
POPE (Place of Public Entertainment) Permits - 5000 -10000 people		867		
POPE (Place of Public Entertainment) Permits - 10000 + people		1628.6		