

Agenda

Special Meeting of Council

10:00 am, Wednesday 14 May 2025

Council Chamber, Tallangatta Council Office

32 Towong Street, Tallangatta, Victoria

Our Community Vision

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

This information is available in alternative formats on request

**Agenda for the Special Meeting of Council to be held at
32 Towong Street, Tallangatta, Victoria
on Wednesday 14 May 2025 commencing at 10:00 am**

Commonly Used Acronyms

Abbreviation	Title
Council Officers	
CEO	Chief Executive Officer
DIE	Director Infrastructure and Environment
DCP	Director Community and Planning
DCOD	Director Corporate and Organisational Development
MF	Manager Finance
SAE	Senior Asset Engineer
Government/Organisation	
CH	Corryong Health (formerly Upper Murray Health and Community Services)
DFFH	Department of Families, Fairness and Housing
DJSIR	Department of Jobs, Skills, Industry and Regions
DTP	Department of Transport and Planning
DEECA	Department of Energy, Environment and Climate Action
GMW	Goulburn Murray Water
HRGLN	Hume Region Local Government Network
MAV	Municipal Association of Victoria
NECMA	North East Catchment Management Authority
NERPEN	North East Regional Procurement Excellence Network
NEW	North East Water
NEWRRG	North East Waste and Resource Recovery Group
RCV	Rural Councils Victoria
RDA	Regional Development Australia
RDV	Regional Development Victoria
THS	Tallangatta Health Service
VGC	Victorian Grants Commission

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1 Opening Prayer

"Almighty God, we ask that you be present at this meeting to assist us in our service to the Community through Local Government.

We pray that our decisions will be wise and taken with goodwill and clear conscience.

Amen."

2 Councillor and Officer Presence at the Meeting

Councillor Attendance

Crs Whitehead, Anderson, Wortmann, Tolsher and Pitman

Officer Attendance:	Title:
Ms Phelps	Chief Executive Officer
Mr Heritage	Director Infrastructure and Environment
Mr Florence	Director Community and Planning
Ms Taylor	Director Corporate and Organisational Development

3 Apologies and Granting of Leave of Absence

4 Disclosure of Conflicts of Interest

Section 130 of the Act requires that a 'Relevant person' (which means a person who is a Councillor, a member of a delegated committee who is not a Councillor or a member of Council staff) disclose any conflict of interest in the manner required by Council's Governance Rules and exclude themselves from the decision making process in relation to the matter including any discussion or vote on the matter at any Council meeting.

Council's *Governance Rules* state as follows:

A2 Obligations with regards to conflict of interest

Councillors, members of delegated committee, and Council staff are required to:

- a. Avoid all situations which may give rise to conflicts of interest;*
- b. Identify any conflicts of interest; and*
- c. Disclose or declare all conflicts of interest.*

A3 Disclosure of a conflict of interest at a Council meeting

A Councillor who has a conflict of interest in a matter being considered at a Council meeting at which he or she:

A3.1 is present must disclose that conflict of interest by explaining the nature of the conflict of interest to those present at the Council meeting immediately before the matter is considered; or

A3.2 intends to be present must disclose that conflict of interest by providing to the Chief Executive Officer before the Council meeting commences a written notice:

A3.2.1 advising of the conflict of interest;

A3.2.2 explaining the nature of the conflict of interest; and

A3.2.3 detailing, if the nature of the conflict of interest involves a Councillor's relationship with or a gift from another person, the:

a. name of the other person;

b. nature of the relationship with that other person or the date of receipt, value and type of gift received from the other person; and

c. nature of that other person's interest in the matter, and then immediately before the matter is considered at the meeting announcing to those present that he or she has a conflict of interest and that a written notice has been given to the Chief Executive Officer under this sub-Rule.

The Councillor must, in either event, leave the Council meeting immediately after giving the explanation or making the announcement (as the case may be) and not return to the meeting until after the matter has been disposed of.

5 Organisational Improvement

5.1 Draft Budget 2025/2026 (DCOD)

Disclosure of Interests (S.130):

This report was prepared by Mr Dylan Howard, Manager Finance.

At the time of preparation of this report, the officer did not have a general or material conflict of interest in any matter to which the report or advice relates.

Purpose of Report:

The purpose of the report is to provide an overview of the *Draft Budget 2025/26* for Council's consideration to release for public exhibition.

Summary:

The *Draft Budget 2025/26* provides for the ongoing delivery of quality facilities and services to residents. To achieve this, we have prioritised the renewal and maintenance of existing assets, ensuring our roads, bridges, parks and community facilities remain safe, functional and fit for purpose. By investing in asset upkeep now, we are supporting the liveability of our towns and rural areas and avoiding higher costs to replace assets further down the track.

The Draft Budget includes an increase in Long Day Care fees by \$20/day. In our recommendation to Council to set fees at this level, we considered cost of living pressures as well as the following factors:

1. Very small to nil increases across our services over the past five years. Only one centre has had one increase of \$5/day in five years. The decision not to increase fees previously had been made in light of financial pressures at a time of very high inflation.
2. Significant increase in legislation, quality standards and reporting in the Early Years industry.
3. Wait lists across almost all centres, and a desire from Councillors to be able to increase capacity and provide quality services for local families.
4. The Child Care Subsidies applicable that will significantly reduce the impact of this increase, with more than 50% of our families facing an out-of-pocket increase of \$4/day or less.
5. The previously-held position of Councillors that the direct costs of providing this service should not be a burden on ratepayer funds.

The fee increase is recommended to allow for greater resources in the centres that have wait lists and expand the places available for children, as well as greater

resources to ensure adequate supervision, leadership and development of staff, ensuring compliant, good quality services are being provided for our families. Fee increases will be communicated to families along with the reasons for this increase, and information about available options for families facing financial difficulty.

We have recommended the proposed rate increase of 3%, adhering to the cap set by the State Government under the Fair Go Rates system. This increase is responsible given the cost-of-living challenges being faced by residents.

Recommendation:

That:

1. The Chief Executive Officer be authorised to make the *Draft Budget 2025/26* available for public inspection and invite public submissions, with submissions closing Wednesday 11 June 2025; and
2. At the Council meeting on 25 June 2025:
3. Consider any submissions in relation to the *Draft Budget 2025/26*;
4. Consider the adoption of the *Draft Budget 2025/26*.

Attachment:

1. Towong Shire Council Draft Budget 2025-26 Draft [**5.1.1** - 64 pages]

Background/History:

The *Local Government Act 2020* requires that a Council must prepare and adopt a Budget for each financial year and the subsequent three financial years by 30 June each year. The budget must give effect to the Council Plan and contain the financial statements, services and initiatives to be funded, the prescribed indicators and measures of service performance, the total amount to be raised by rates and charges, descriptions of the rates to be applied, and any other information prescribed by the regulations. The Budget must be developed in accordance with the financial management principles outlined by the *Local Government Act 2020* as well as its *Community Engagement Policy*.

A *Draft Budget 2025/26* has been prepared for consideration by Council, based on ongoing community consultation aligned to its *Community Engagement Policy* and in alignment to the vision outlined by the *Council Plan*.

Relevant Law (s.9(2)(a)):

The *Local Government Act 2020*

Options – Best Outcomes for the Community (s.9(2)(b)):

Council could choose to vary revenue and expenditure levels from proposed levels. Revenue levels have been proposed to balance the community's capacity to pay for rates and services with Council's ability to cover its costs as inflation increases the cost of doing business. Expenditure is comprised of spending on projects which are grant funded and spending on business-as-usual facilities and services, which are to be maintained at current levels.

Sustainability Implications (s.9(2)(c)):

The parameters of the *Draft Budget 2025/26* have been set to balance community needs with ongoing financial sustainability. Council's financial sustainability has improved following ongoing efforts to contain costs and obtain sustainable revenue levels, however longer-term sustainability remains a challenge in the light of the costs of renewing the Shire's aging civil infrastructure.

Community Engagement (s.9(2)(d)):

In releasing the *Draft Budget 2025/26* for exhibition and submissions, Council encourages residents to provide feedback. Commentary regarding specific engagement with our families using our Long Day Care services has been provided above.

Innovation and Continuous Improvement (s.9(2)(e)):

The *Draft Budget 2025/26* includes a manageable capital works program which focuses on investment in our civil infrastructure, particularly roads and maintenance to support the Shire in its future growth and vibrancy.

Collaboration (s.9(2)(f)):

The *Draft Budget 2025/26* includes support for several ongoing shared services and initiatives, including shared services with Indigo Shire Council for rates and Building services.

Financial Viability/Budget Impact (s.9(2)(g)):

The *Draft Budget 2025/26* signals our ongoing reliance on external funding sources to meet community expectations for the infrastructure services we deliver. In the absence of, or reduction in these funding streams we acknowledge that we cannot

deliver the full level of infrastructure and services that the community wishes for. We also acknowledge that continually expanding the infrastructure assets of Council also increases the annual expenditure for running costs, repairs and maintenance, and, at the end of the assets useful life, replacement costs.

Regional, State and National Plans and Policies (s.9(2)(h)):

Several major initiatives contained in the *Draft Budget 2025/26* are funded by State and Federal grant programs, in alignment to associated State and Federal plans and strategies. Council have prioritised those services and infrastructure expenditures that are subject to grant funding to ensure that we maximise the use of grant funding available.

Council Plans and Policies:

The activities funded by the *Draft Budget 2025/26* are in alignment with the strategies outlined in the *Council Plan 2021-2025*.

Transparency of Decision (s.9(2)(i)) :

It is the officer's view that it is appropriate to consider this matter in a Council meeting that is open to the public.

Risk Assessment:

The Budget for the 2025/26 financial year demonstrates a surplus in the operating result. While this allows for investment in capital works, the underlying result is a small deficit and is a key measure for Council to aim for a break-even position.

Officer's View:

The *Draft Budget 2025/26* has been developed in alignment to legislative requirements, accounting standards and the *Council Plan*, and finds a good balance between being financially prudent while continuing to deliver for residents across the municipality.



Towong Shire Council Budget

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2025/26

towong.vic.gov.au

Front Cover Image: Mt Elliott

Mt Elliott, situated roughly 29 km from Corryong, stands at nearly 1,000 meters above sea level. A favourite spot among paragliders and hikers alike, it offers sweeping vistas of the Upper Murray region.

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1.1 Mayor's Introduction

On behalf of Council, I am pleased to present the Budget 2025-2026. Front of mind for Council in preparing this budget has been the ongoing cost-of-living pressures and the broader economic challenges facing our community. This budget has been developed with financial sustainability at its core, and a commitment to ensuring that the rate income we receive is used responsibly and in ways that meet the needs and expectations of our ratepayers and residents.

A key focus of this budget is to complete outstanding priorities from the Council Plan 2021–2025, in particular, the continued maintenance of our roads and road assets in line with our Road Management Plan. The completion of capital works projects carried forward from the previous financial year is also a key element of this budget with major projects carried forward and scheduled for completion in 2025–2026 including:

- Corryong CBD carparking
- Upgrades to female facilities at Bullioh Recreation Reserve
- Redevelopment of the Tallandoon Tennis Courts
- Establishment and operation of the Container Café at Bellbridge
- Upgrades to Hanson Street, Corryong, between Kiell Street and Sugarloaf Road
- Completion of streetscape improvements in Mitta Mitta
- Improvements to Lake Road on the Berringa Peninsula
- Georges Creek Road widening on Parks hill.

In establishing our infrastructure and service delivery priorities, our efforts will be directed to the things that matter most to our residents and ratepayers. Our Capital Works program is focused on the maintenance and improvement of our road network, and includes the following major works:

- Sealing Evans Street in Corryong
- Sealing 350 metres of Towong Hill Road (Towong Bridge end)
- Digouts, major patching & resealing of sealed roads, determined by the annual renewal program.

Following the successful rollout of our FOGO (Food Organics and Garden Organics) kerbside waste management program and transitioning our kerbside collection to Cleanaway, we are pleased to confirm that waste service fees will remain unchanged.

Council plays a key role in the delivery of Early Years services to our residents due to the very small number of private services in our shire. The demand for Early Years services has grown considerably over the past five years, with significant wait lists in our Long Day Care and Kindergarten programs. Given the financial pressures our residents have faced, particularly over the past five years following the bushfires and COVID impacted years, we have worked hard to keep fee increases for Long Day Care and Outside School Hours Care (OSHC) services to a minimum. However, with rising operational costs and growing demand for Early Years services, to ensure we can continue to deliver high-quality care and Kindergarten programs to more local children, we are increasing the Long Day Care fees by \$20 per day.

This decision has not been taken lightly. Careful consideration has been given to the impact on families alongside the Child Care Subsidy (CCS) available through the Australian Government. We remain committed to running our Early Years services under a cost recovery model, ensuring that the direct costs are covered by the service and not subsidised by the broader ratepayer base.

Council believes this budget achieves the right balance to ensure we support the delivery of essential services while meeting the needs of our community.

A handwritten signature in dark ink, appearing to read 'Andrew Whitehead'.

Cr Andrew Whitehead
Mayor

1.2 Executive Summary

The Budget 2025-2026 has been developed with a strong focus on maintaining long-term financial sustainability while continuing to deliver quality facilities and services to our community. To achieve this, we have prioritised the renewal and maintenance of existing assets, ensuring our roads, bridges, parks and community facilities remain safe, functional and fit for purpose. By investing in asset upkeep now, we are supporting the liveability of our towns and rural areas and avoiding higher costs to replace assets further down the track.

The Capital Works included in the budget include upgrades to ageing infrastructure, improvements to public spaces, and projects that align with community needs and long-term strategic planning.

The budget includes a 3% increase to rate income raised by Council in accordance with the rate cap set by the State Government. For a number of years we have been experiencing cost increases due to external forces and these have been in excess of the State Government's rate cap. The challenge continues to be the delivery of services and infrastructure maintenance at the level that our residents and ratepayers expect. This budget has been developed with maintenance of services levels as a key underlying principle.

In response to growing demand for Early Years services the budget includes an increase in user charges to support the expansion of our services.

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 the State and Federal Governments. We have submitted grant applications for key infrastructure projects across the shire, most notably the Bethanga Recreation Reserve Pavilion. We have not included these in the Budget 2025-2026 as the outcome of our grant applications will not be known until after the budget is adopted.

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

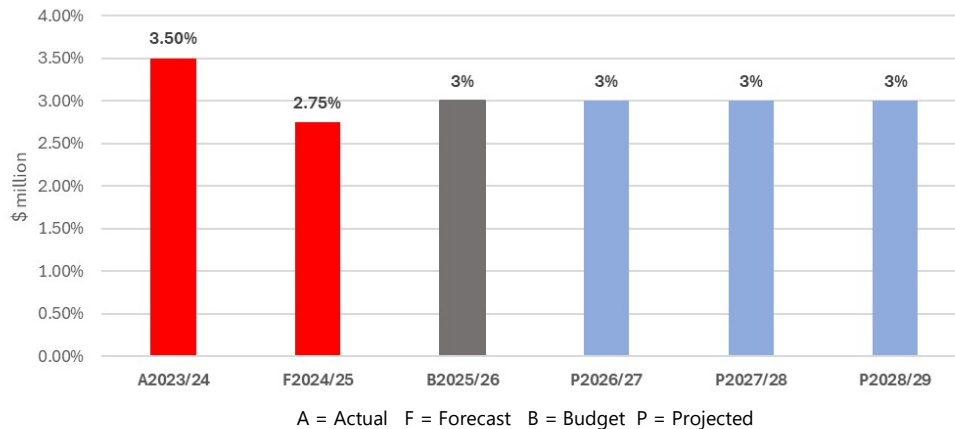
- a) where there is an identified recurrent revenue source, directly tied to the reason for borrowing, which will enable the debt to be repaid, or
- b) the reason for borrowing is to contribute to a multigenerational strategic project.

There are no borrowings included in the Budget 2025-2026.

Delivering on the needs of our communities in a financially sustainable way continues to be Council's priority. Council continues to lobby the State and Federal Governments for greater and more reliable financial support in order to deliver services and maintain and renew infrastructure.

1.3 Budget Indicators

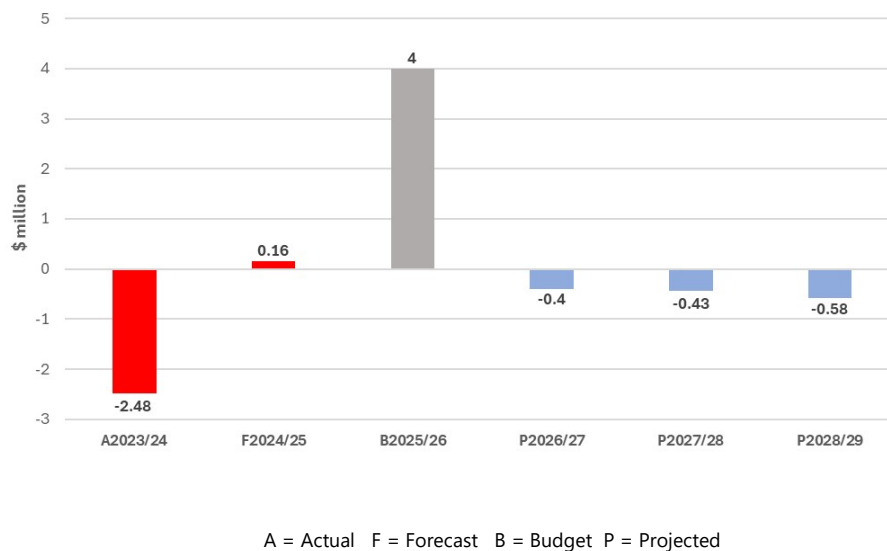
Rate increase



The average rate increase in 2025/26 is in line with the State Government's rate cap of 3.00% 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.

Total rates and charges are forecast to reach \$10.98 million during 2025/26 which covers general rates, kerbside collection, waste management charges and revenue in lieu of rates.

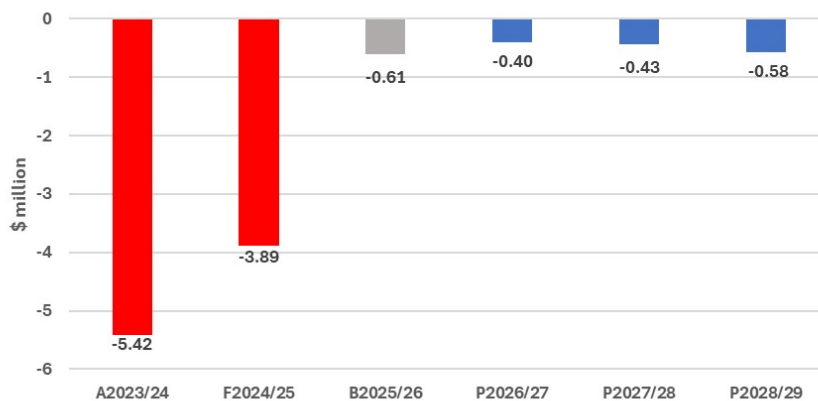
Operating result



The operating result recognises all revenue received by Council (including capital grants) and all operating expenditure. The expected operating result for the 2025/26 year is a surplus of \$4 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 as per below.

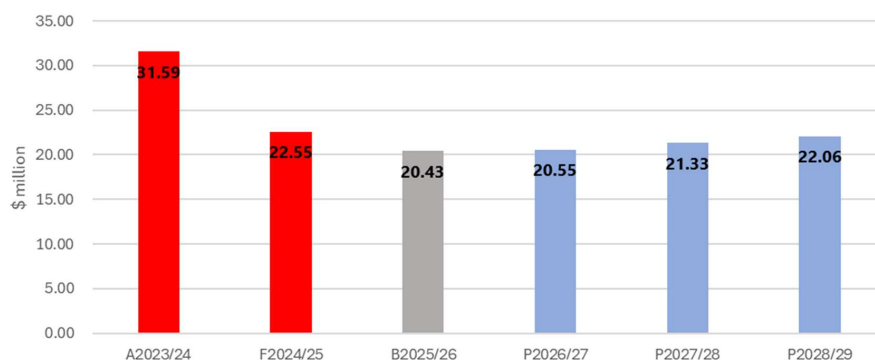
Adjusted underlying result



A = Actual F = Forecast B = Budget

The adjusted underlying result excludes capital grants which are generally non-recurring. The 2025/26 budget reflects an underlying deficit of \$.61 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 ageing infrastructure.

Cash and investments

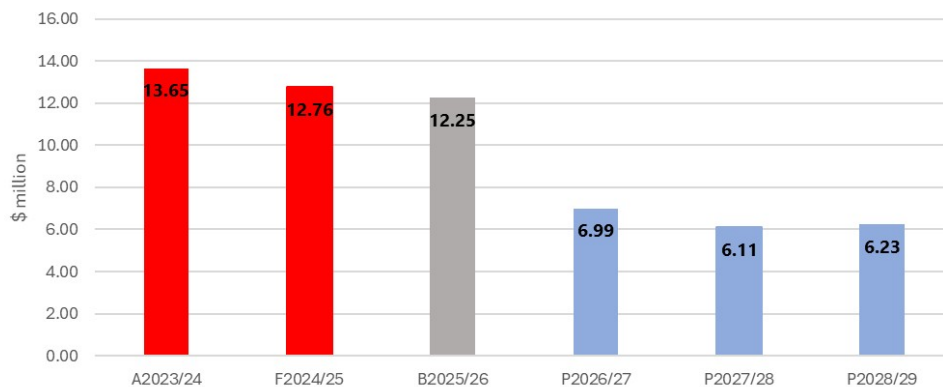


A = Actual F = Forecast B = Budget P = Projected

Cash and investments are expected to decrease from \$31.59 million at end of 2023/24 financial year to \$22.55 million and then remain constant for the next few financial years.

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 the capital works program. Maintaining stable cash balances allows us to consider strategic expenditure works as well as ensuring financial sustainability into the future years.

Capital works



A = Actual F = Forecast B = Budget P = Projected

Capital works expenditure for the 2025/26 year is budgeted at \$12.25 million. The capital works program comprises of a number of significant projects as outlined later in the budget and include:

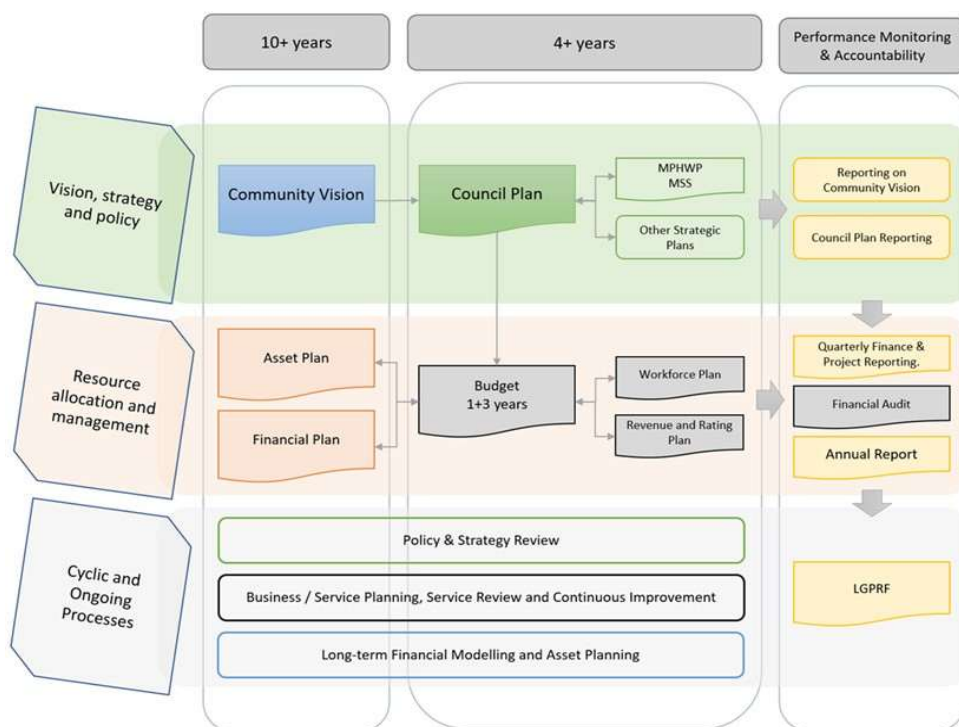
- Corryong Hanson Street Upgrade
- Corryong CBD Carparks
- Stage 2 of the Mitta Streetscapes
- Bridges Renewals Program
- Colac Colac Caravan Park
- Thomas Lane Intersection
- Lake Road Upgrade
- Roadworks on Georges Creek Road

2. 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).

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, Wyeeboo, 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.

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

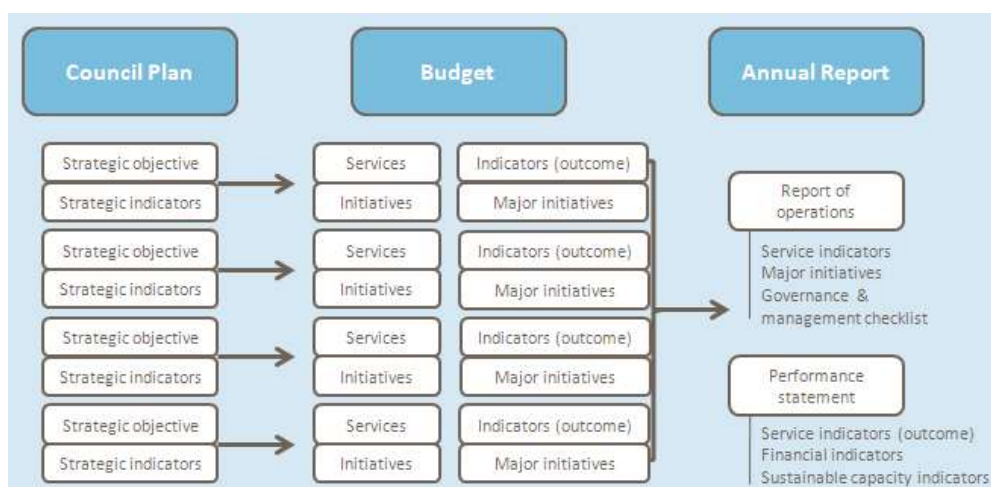
Strategic objectives

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.

3. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2025/26 year and how these will contribute to achieving the strategic objectives outlined in the *Council Plan*. 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
<u>G2 Governance – Consultation and engagement</u> Satisfaction with community consultation and engagement (Community satisfaction rating out of 100 with the consultation and engagement efforts of council)	<u>E2 – Financial efficiency – Expenditure</u> Expenses per property assessment (total expenses per property assessment).
<u>SP2 Statutory planning – Service Standard</u> Planning applications decided within the relevant required time (percentage of planning application decisions made within the relevant required time)	<u>S1 – Financial Stability – Rates Concentration</u> Rates compared to adjusted underlying revenue (rates revenue as a percentage of adjusted underlying revenue).
<u>R2 – Roads – Condition</u> Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal).	<u>L1 – Financial Liquidity – Working Capital</u> Current assets compared to current liabilities (current assets as a percentage of current liabilities).

<u>WC5 – Waste management – waste diversion</u> Kerbside collection waste diverted from landfill (percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill).	<u>O5 – Financial obligations – Asset renewal</u> Asset renewal compared to depreciation (asset renewal and upgrade expenses as a percentage of depreciation).
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Community feedback is sought on the targets and this informs future programs to deliver improved performance as required.

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
Capital Works Services	This service undertakes design, tendering, contract management and supervision of various works within Council's capital works program. These include: -roads, bridges, footpaths -buildings -drainage -recreation and open spaces.
Asset and Maintenance Services	This service conducts asset renewal and maintenance planning for Council's main infrastructure assets in an integrated and prioritised manner to optimise their strategic value and service potential. It also maintains Council infrastructure, vehicles, plant and equipment to meet functional and safety needs.

	Actual 2023/24	Forecast 2024/25	Budget 2025/26
Revenue	5,548	2,103	2,426
Expenditure	14,225	12,326	13,240
Surplus/(Deficit)	(8,677)	(10,223)	(10,814)

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*

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
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.

	Actual 2023/24	Forecast 2024/25	Budget 2025/26
Revenue	3,748	6,780	4,743
Expenditure	5,289	8,814	6,442
Surplus/(Deficit)	(1,541)	(2,035)	(1,699)

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

Service	Indicator	Performance Measure	Computation
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

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
Economic Development	The economic development service assists the organisation to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access employment. It also provides for the operation of the Corryong Saleyards, Corryong Airport and the Innovation Space.
Tourism	This service includes the provision of a Visitor Information Centre in Corryong, support for visitor information services in Tallangatta and development of tourism websites to provide advice to visitors to the region. It also provides oversight of the Colac Colac Caravan Park.

	Actual 2023/24	Forecast 2024/25	Budget 2025/26
Revenue	152	-	-
Expenditure	1,019	858	513
Surplus/(Deficit)	(867)	(858)	(513)

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 route's 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

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

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
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.

Service areas	Description of services provided
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.

	Actual 2023/24	Forecast 2024/25	Budget 2025/26
Revenue	258	360	332
Expenditure	1,025	1,022	737
Surplus/(Deficit)	(767)	(662)	(405)

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

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

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
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.

	Actual 2023/24	Forecast 2024/25	Budget 2025/26
Revenue	3,096	2,385	4,123
Expenditure	2,504	4,324	3,674
Surplus/(Deficit)	591	(1,939)	449

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

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
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.

	Actual 2023/24	Forecast 2024/25	Budget 2025/26
Revenue	12,944	5,634	6,169
Expenditure	4,154	4,226	4,738
Surplus/(Deficit)	8,789	1,408	1,431

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.

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.

Reconciliation with budgeted operating result

	Net Cost (\$,000)	Expenditure (\$,000)	Revenue (\$,000)
Asset Management	10,814	13,240	(2,426)
Community Wellbeing	1,699	6,442	(4,743)
Economic and Tourism Development	513	513	-
Environmental Sustainability	(449)	3,674	(4,123)
Land Use	405	737	(332)
Organisational Improvement	(1,431)	4,738	(6,169)
Total Services Deficit	11,551	29,345	(17,794)
Funding Sources			
Rates	(9,072)		
Capital Grants	(6,488)		
Total Funding Sources	(15,560)		
Surplus/(Deficit) for the year	4,009		

4. Forecast Financial Statements

This section presents information regarding the Forecast Financial Statements and Statement of Human Resources. The Budget information for 2025/26 has been supplemented with long term financial plan projections to 2034/35.

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 4.1.1 to the financial statements provides the indicative impact of rate increases.

Comprehensive Income Statement

For the four years ending 30 June 2029

		Forecast Actual	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
Income / Revenue						
Rates and charges	5.1.1	10,702	10,981	11,283	11,593	11,941
Statutory fees and fines	5.1.2	241	377	386	396	406
User fees	5.1.3	1,248	1,607	1,655	1,705	1,756
Grants - operating (recurrent)	5.1.4	11,919	9,492	9,775	10,069	10,371
Grants - capital	5.1.4	5,581	6,487	2,216	2,332	2,332
Contributions - monetary	5.1.5	92	196	-	-	-
Contributions - non-monetary		-	-	-	-	-
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		(253)	-	-	-	-
Fair value adjustments for investment property		-	-	-	-	-
Share of net profits (or loss) of associates and joint ventures		-	-	-	-	-
Other income	5.1.6	2,177	4,212	4,528	4,649	4,774
Total income / revenue		31,707	33,353	29,844	30,744	31,580
Expenses						
Employee costs	5.1.7	10,812	12,229	12,565	12,911	13,298
Materials and services	5.1.8	13,417	9,722	10,268	10,630	11,006
Depreciation	5.1.9	6,904	6,904	7,111	7,324	7,544
Amortisation - intangible assets		-	-	-	-	-
Depreciation - right of use assets		-	-	-	-	-
Allowance for impairment losses		-	-	-	-	-
Borrowing costs		16	16	16	16	16
Finance costs - leases		-	-	-	-	-
Other expenses	5.1.10	392	473	285	294	303
Total expenses		31,541	29,344	30,245	31,175	32,167
Surplus/(deficit) for the year		166	4,009	(401)	(431)	(587)
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain /(loss)		-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods (detail as appropriate)						
Total other comprehensive income		-	-	-	-	-
Total comprehensive result		166	4,009	(401)	(431)	(587)

Balance Sheet

For the four years ending 30 June 2029

		Forecast Actual	Budget	Projections		
	NOTES	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Assets						
Current assets						
Cash and cash equivalents		2,668	20,431	20,548	21,333	22,059
Trade and other receivables		2,722	2,792	2,458	2,516	2,593
Other financial assets		19,882	-	-	-	-
Inventories		464	464	464	464	464
Prepayments		66	66	66	66	66
Non-current assets classified as held for sale		62	62	62	62	62
Contract assets		-	-	-	-	-
Other assets		1,223	1,223	1,223	1,223	1,223
Total current assets	5.2.1	27,087	25,038	24,821	25,664	26,467
Non-current assets						
Trade and other receivables		-	-	-	-	-
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries		43	43	43	43	43
Property, infrastructure, plant & equipment		283,991	289,339	289,213	287,995	286,680
Right-of-use assets		-	-	-	-	-
Investment property		1,275	1,275	1,275	1,275	1,275
Intangible assets		-	-	-	-	-
Total non-current assets	5.2.1	285,309	290,657	290,531	289,565	287,998
Total assets		312,396	315,695	315,352	315,229	314,465
Liabilities						
Current liabilities						
Trade and other payables		2,139	1,928	1,988	2,045	2,117
Trust funds and deposits		886	886	886	886	886
Unearned income/revenue		5,426	5,426	5,426	5,426	5,426
Provisions		1,668	1,668	1,668	1,668	1,668
Interest-bearing liabilities		-	-	-	-	-
Lease liabilities		-	-	-	-	-
Total current liabilities	5.2.2	10,119	9,908	9,968	10,025	10,097
Non-current liabilities						
Provisions		937	437	437	437	437
Interest-bearing liabilities		-	-	-	-	-
Lease liabilities		-	-	-	-	-
Total non-current liabilities	5.2.2	937	437	437	437	437
Total liabilities		11,056	10,345	10,405	10,462	10,534
Net assets		301,340	305,350	304,947	304,767	303,931
Equity						
Accumulated surplus		129,569	133,578	133,176	132,745	132,159
Reserves		171,771	171,771	171,771	171,771	171,771
Total equity		301,340	305,350	304,947	304,515	303,931

Statement of Changes in Equity

For the four years ending 30 June 2029

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2025 Forecast Actual					
Balance at beginning of the financial year		301,174	129,403	171,771	-
Surplus/(deficit) for the year		166	166	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		301,340	129,569	171,771	-
2026 Budget					
Balance at beginning of the financial year		301,340	129,569	171,771	-
Surplus/(deficit) for the year		4,009	4,009	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year	5.3.2	305,350	133,578	171,771	-
2027					
Balance at beginning of the financial year		305,349	133,578	171,771	-
Surplus/(deficit) for the year		(401)	(401)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		304,947	133,177	171,771	-
2028					
Balance at beginning of the financial year		304,948	133,177	171,771	-
Surplus/(deficit) for the year		(431)	(431)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		304,515	132,746	171,771	-
2029					
Balance at beginning of the financial year		304,517	132,746	171,771	-
Surplus/(deficit) for the year		(587)	(587)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		303,931	132,159	171,771	-

Statement of Cash Flows

For the four years ending 30 June 2029

	Notes	Forecast Actual 2024/25	Budget 2025/26	Projections		
		\$'000	\$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		10,984	10,938	11,258	11,570	11,910
Statutory fees and fines		272	413	424	435	446
User fees		1,426	1,761	1,816	1,871	1,927
Grants - operating		12,234	9,454	9,752	10,047	10,344
Grants - capital		5,728	6,462	2,567	2,323	2,331
Contributions - monetary		-	-	-	-	-
Interest received		1,286	1,661	1,711	1,762	1,815
Dividends received		-	-	-	-	-
Trust funds and deposits taken		-	-	-	-	-
Other receipts		807	3,011	3,092	3,170	3,248
Net GST refund / payment		2,234	1,828	1,312	1,211	1,240
Employee costs		(10,793)	(12,339)	(12,538)	(12,885)	(13,263)
Materials and services		(14,833)	(11,008)	(11,264)	(11,663)	(12,070)
Short-term, low value and variable lease payments		-	-	-	-	-
Trust funds and deposits repaid		-	-	-	-	-
Other payments		(347)	(825)	(330)	(340)	(350)
Net cash provided by/(used in) operating activities	5.3.1	8,998	11,356	7,800	7,501	7,578
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(14,036)	(13,477)	(7,684)	(6,716)	(6,851)
Proceeds from sale of property, infrastructure, plant and equipment		2,654	-	-	-	-
Payments for investments		-	-	-	-	-
Proceeds from sale of investments		-	-	-	-	-
Loans and advances made		-	-	-	-	-
Drawings from financial investments		-	19,882	-	-	-
Payments of loans and advances		-	-	-	-	-
Net cash provided by/ (used in) investing activities	5.3.2	(11,382)	6,405	(7,684)	(6,716)	(6,851)
Cash flows from financing activities						
Finance costs		-	-	-	-	-
Proceeds from borrowings		-	-	-	-	-
Repayment of borrowings		-	-	-	-	-
Interest paid - lease liability		-	-	-	-	-
Repayment of lease liabilities		-	-	-	-	-
Net cash provided by/(used in) financing activities	5.3.3	-	-	-	-	-
Net increase/(decrease) in cash & cash equivalents		(2,384)	17,761	116	785	727
Cash and cash equivalents at the beginning of the financial year		5,052	2,668	20,431	20,548	21,333
Cash and cash equivalents at the end of the financial year		2,668	20,429	20,547	21,333	22,060

Statement of Capital Works

For the four years ending 30 June 2029

		Forecast Actual	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		-	150	-	-	-
Land improvements		-	-	-	-	-
Total land		-	150	-	-	-
Buildings		788	578	542	557	573
Heritage buildings		-	-	-	-	-
Building improvements		-	-	-	-	-
Leasehold improvements		-	-	-	-	-
Total buildings		788	578	542	557	573
Total property		788	728	542	557	573
Plant and equipment						
Heritage plant and equipment		-	-	-	-	-
Plant, machinery and equipment		200	993	1,023	662	679
Fixtures, fittings and furniture		99	-	-	-	-
Computers and telecommunications		1,379	100	-	-	-
Library books		-	-	-	-	-
Total plant and equipment		1,678	1,093	1,023	662	679
Infrastructure						
Roads		3,639	7,647	1,835	1,868	1,938
Bridges		1,248	1,041	506	691	710
Footpaths and cycleways		452	160	63	65	66
Drainage		126	300	54	55	-
Recreational, leisure and community facilities		1,233	30	-	-	-
Waste management		486	210	-	-	-
Parks, open space and streetscapes		2,894	1,043	-	-	-
Aerodromes		-	-	-	-	-
Off street car parks		-	-	-	-	-
Other infrastructure		216	-	2,962	2,208	2,263
Total infrastructure		10,294	10,431	5,420	4,887	4,977
Total capital works expenditure	5.5.1	12,760	12,252	6,985	6,106	6,229
Represented by:						
New asset expenditure		1,914	146	1,077	1,104	1,131
Asset renewal expenditure		5,742	7,663	4,832	3,898	3,966
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		5,104	4,443	1,077	1,104	1,131
Total capital works expenditure	5.5.1	12,760	12,252	6,986	6,106	6,228
Funding sources represented by:						
Grants		10,730	5,989	-	-	-
Contributions		-	-	-	-	-
Council cash		2,030	6,263	-	-	-
Borrowings		-	-	-	-	-
Total capital works expenditure	5.5.1	12,760	12,252	-	-	-

Statement of Human Resources

For the four years ending 30 June 2029

	Forecast Actual	Budget	Projections		
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	10,812	12,170	12,565	12,911	13,298
Employee costs - capital	-	-	-	-	-
Total staff expenditure	10,812	12,170	12,565	12,911	13,298
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	112.0	120.9	121.0	122.0	123.0
Total staff numbers	112.0	120.9	121.0	122.0	123.0

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

Department	Budget	Comprises		
	2025/26	Permanent	Part time	Casual & Temporary
	\$'000	\$'000	\$'000	\$'000
Asset Management	4,336	3,669	426	241
Community Wellbeing	4,371	1,243	2,858	270
Economic and Tourism Development	222	202	20	-
Environmental Sustainability	307	291	-	16
Land Use	63	-	63	-
Organisational Improvement	2,871	2,131	741	-
Total permanent staff expenditure	12,170	7,536	4,108	526
Other employee related expenditure	59			
Capitalised labour costs	-			
Total expenditure	12,229			

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

Department	Budget	Comprises		
	2025/26	Permanent	Part time	Casual & Temporary
		Full Time		
Asset Management	45	39	3	3
Community Wellbeing	45	13	30	3
Economic and Tourism Development	2	2	0	-
Environmental Sustainability	3	3	-	0
Land Use	1	-	1	-
Organisational Improvement	25	17	8	-
Total staff	121	74	42	6

5. Notes to the financial statements

Comprehensive Income Statement

5.1.1 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 2025-2026*, 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 2025/26 the FGRS cap has been set at 3.00%. 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 3.00% in line with the rate cap. The total kerbside collection charge will remain the same from prior year and there will be a small increase of \$3.00 to the waste facilities management charge in 2025/26.

Quarterly instalments will continue with ratepayers offered the opportunity to pay annually or elect to enter into monthly and fortnightly payment plans. Interest will be charged for failing to pay rates and charges on time and the rate of interest will be up to a maximum of 10 percent under section two of the penalty interest rates Act 1983.

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

	2024/25 Forecast Actual	2025/26 Budget	Change	%
	\$'000	\$'000	\$'000	
General rates*	7,188	7,367	179	2.49%
Municipal charge*	1,350	1,389	39	2.89%
Waste management charge	409	416	7	1.71%
Kerbside collection	1,445	1,493	48	3.32%
Revenue in lieu of rates	310	315	5	1.61%
Total rates and charges	10,702	10,981	279	2.61%

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

5.1.1(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	2024/25 cents/\$CIV*	2025/26 cents/\$CIV*	Change
General rate for rateable residential properties	0.2315	0.2368	2.29%
General rate for rateable rural residential properties	0.2315	0.2368	2.29%
General rate for rateable rural properties	0.1852	0.1895	2.32%
General rate for rateable business properties	0.2084	0.2131	2.26%
General rate for rateable undeveloped residential properties	0.7408	0.7580	2.32%

(* Use CIV or NAV depending on the valuation basis used by the Council)

5.1.1(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	2024/25 \$'000	2025/26 \$'000	Change \$'000	%
Residential	1,349	1,531	182	13.49%
Rural Residential	1,156	1,200	44	3.81%
Rural	4,387	4,332	-55	-1.25%
Business	159	181	22	13.84%
Undeveloped Residential	137	123	-14	-10.22%
Total amount to be raised by general rates	7,188	7,367	179	2.49%

5.1.1(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	2024/25 Number	2025/26 Number	Change Number	%
Residential	1,706	1,713	7	0.41%
Rural Residential	915	915	-	0.00%
Rural	1,565	1,565	-	0.00%
Business	245	244	-1	-0.41%
Undeveloped Residential	120	117	-3	-2.50%
Total number of assessments	4,551	4,554	3	0.07%

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

5.1.1(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	2024/25 \$'000	2025/26 \$'000	Change \$'000	%
Residential	577,390	646,588	69,198	11.98%
Rural Residential	499,395	506,277	6,882	1.38%
Rural	2,368,866	2,286,186	-82,680	-3.49%
Business	76,106	84,892	8,786	11.54%
Undeveloped Residential	18,532	16,250	-2,282	-12.31%
Total value of land	3,540,289	3,540,193	-96	-0.003%

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

Type of Charge	Per Rateable Property 2024/25 \$	Per Rateable Property 2025/26 \$	Change	
			\$	%
Municipal	337	347	10	2.97%

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

Type of Charge	2024/25 \$	2025/26 \$	Change	
			\$	%
Municipal	1,350	1,389	39	2.89%

5.1.1(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 2024/25 \$	Per Rateable Property 2025/26 \$	Change	
			\$	%
Kerbside Collection:				
Garbage / Recycling - 80/240L Bins	310	310	-	0.00%
Garbage / Recycling - 140/240L Bins	340	340	-	0.00%
Garbage / Recycling - 240/240L Bins	380	380	-	0.00%
Garbage / Recycling / FOGO - 80/240/240 Bins Standard Service	470	470	-	0.00%
Garbage / Recycling / FOGO - 140/240/240 Bins Standard Service	495	495	-	0.00%
Garbage / Recycling / FOGO - 240/240/240 Bins Standard Service	530	530	-	0.00%
Additional Garbage - 80L Bin	325	325	-	0.00%
Additional Garbage - 140L Bin	380	380	-	0.00%
Additional Garbage - 240L Bin	180	180	-	0.00%
Additional Recycling - 240L Bin	495	495	-	0.00%
Additional FOGO - 240L Bin	155	155	-	0.00%
Garbage/Recycle Service Extension - per 100km	20	20	-	0.00%
Waste Management	101	104	3	2.97%

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.

5.1.1(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	2024/25 \$	2025/26 \$	Change	
			\$	%
Kerbside Collection	1,445	1,493	48	3.32%
Waste Management	409	416	7	1.71%
Total	1,854	1,909	55	2.97%

5.1.1(k) – Fair Go Rates System compliance

	2024/25	2025/26
Total Rates	\$ 7,188,000	\$ 7,367,378
Number of rateable properties	4,533.00	4,554.00
Base Average Rate	\$ 1,585.70	\$ 1,617.78
Maximum Rate Increase (set by the State Government)	2.75%	3.00%
Capped Average Rate	2.72%	2.98%
Maximum General Rates and Municipal Charges Revenue	\$ 8,587,623	\$ 8,781,584
Budgeted General Rates and Municipal Charges Revenue	\$ 8,525,000	\$ 8,756,766
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 8,525,000	\$ 8,756,766

5.1.1(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.

5.1.1(m) Differential rates

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

- A general rate of 0.2368% (0.2368 cents in the dollar of CIV) for all rateable residential properties
- A general rate of 0.2368% (0.2368 cents in the dollar of CIV) for all rateable rural residential properties
- A general rate of 0.1895% (0.1895 cents in the dollar of CIV) for all rateable rural properties
- A general rate of 0.2131% (0.2131 cents in the dollar of CIV) for all rateable business properties
- A general rate of 0.7580% (0.7580 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.

5.1.2 Statutory fees and fines

	Forecast Actual	Budget	Change	
	2024/25	2025/26	\$'000	%
	\$'000	\$'000		
Building Fees	50	150	100	200.00%
Town Planning Fees	85	120	35	41.18%
Animal Fees	50	50	-	0.00%
Health Registration Fees	41	42	1	3.58%
Land Information Certificates	10	10	-	0.00%
Infringements	5	5	-	0.00%
Total statutory fees and fines	241	377	136	56.70%

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.

5.1.3 User fees

	Forecast Actual	Budget	Change	
	2024/25	2025/26	\$'000	%
	\$'000	\$'000		
Childcare/children's programs	1,031	1,393	362	35.07%
Refuse disposals fees	53	63	10	18.73%
Aquatic facility fees	40	40	-	0.00%
Saleyard fees	15	15	-	0.00%
Septic tank fees	13	13	-	0.00%
Other fees	96	83	-13	-13.15%
Total user fees	1,248	1,607	359	28.77%

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.

5.1.4 Grants

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

	Forecast Actual	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	10,262	11,762	1,500	15%
State funded grants	7,237	4,217 -	3,020	-42%
Total grants received	17,499	15,979 -	1,520	-9%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Victorian Grants Commission - General Purpose Funding	3,813	3,928	115	3%
Victorian Grants Commission - Local Roads Funding	2,340	2,410	70	3%
Recurrent - State Government				
Community	160	163	3	2%
Family and children	1,303	1,255 -	48	-4%
School crossing supervisors				
Libraries	138	120 -	18	-13%
Total recurrent grants	7,754	7,876	122	2%
Non-recurrent - Commonwealth Government				
Family and children	422	464	42	10%
Non-recurrent - State Government				
Community	51	912	861	1688%
Environmental planning	50	56	6	12%
Family and children	181	184	3	2%
Recovery	3,296	-	3,296	-100%
Planning	165	-	165	-100%
Total non-recurrent grants	4,165	1,616 -	2,549	-61%
Total operating grants	11,919	9,492 -	2,427	-20%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Infrastructure	1,516	1,866	350	23%
Recurrent - State Government				
	-	-	-	0%
Total recurrent grants	1,516	1,866	350	23%
Non-recurrent - Commonwealth Government				
Infrastructure	2,171	3,095	924	43%
Non-recurrent - State Government				
Community	315	-	315	-100%
Infrastructure	1,578	1,526 -	52	-3%
Total non-recurrent grants	4,064	4,621	557	14%
Total capital grants	5,580	6,487	907	16%
Total Grants	17,499	15,979 -	1,520	-9%

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.

5.1.5 Total contributions

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Monetary	92	196	104	112.77%
Non-monetary	-	-	-	-
Total contributions	92	196	104	112.77%

5.1.6 Other income

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Interest	1,286	1,661	375	29.17%
Rent	99	273	175	176.53%
Shares service fees	150	150	-	-
Other	643	2,129	1,486	231.25%
Total other income	2,177	4,212	2,036	93.50%

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.

5.1.7 Employee costs

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Wages and salaries	9,184	10,350	1,166	12.69%
WorkCover	260	282	22	8.42%
Annual leave and long service leave	262	286	24	9.05%
Superannuation	1,106	1,312	206	18.60%
Total employee costs	10,812	12,229	1,417	13.11%

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

5.1.8 Materials and services

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Materials and services	11,766	7,911	- 3,855	-32.76%
Maintenance	1,446	1,614	168	11.60%
Utilities	205	197	- 8	-3.92%
Total materials and services	13,417	9,722	- 3,695	-27.54%

Materials and services include purchases of consumables, payments to contractors for the provision of services, non-recurrent operating projects and utility costs.

5.1.9 Depreciation and amortisation

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Property	1,249	1,249	-	0.00%
Plant and equipment	749	749	-	0.00%
Infrastructure	4,906	4,906	-	0.00%
Total depreciation	6,904	6,904	-	0.00%

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.

5.1.10 Other expenses

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Auditor Remuneration	95	51	- 44	-46.57%
Councillor allowances	206	226	20	9.71%
Community Contributions	91	196	105	115.38%
Total other expenses	392	473	81	20.52%

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.

5.2. Balance Sheet

5.2.1 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.

5.2.2 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 2024/25 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.

5.2.3 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.

Borrowings

The table below shows information on borrowings specifically required by the Regulations. As highlighted below, Council do not have any external borrowings.

	Forecast Actual	Budget	Projections		
	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$
Amount borrowed as at 30 June of the prior year	-	-	-	-	-
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	-	-	-	-	-
Amount of borrowings as at 30 June	-	-	-	-	-

5.3. Statement of Cash Flows

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

5.3.1 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).

5.3.2 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.

5.3.3 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.

5.3.4 Cash and cash equivalents at end of the year

Overall, total cash and investments are forecast to decrease as at 30 June 2026 as funds are expended on the 2025/26 capital works program and finalisation of one off grant activities.

5.4. 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.

5.4.1 Summary

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change		%
			\$'000		
Property	788	728	-	61	-7.70%
Plant and equipment	1,589	1,093	-	496	-31.20%
Infrastructure	10,383	10,432		49	0.47%
Total	12,760	12,253	-	507	-3.98%

	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
Property	728	-	545	183	-	-	-	728	-
Plant and equipment	1,093	105	93	895	-	60	-	1,033	-
Infrastructure	10,432	825	3,852	5,756	-	5,929	-	4,503	-
Total	12,253	930	4,490	6,833	-	5,989	-	6,263	-

5.4.2 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
PROPERTY									
Buildings									
Building Renewals	350	-	350	-	-	-	-	350	-
Early Years Infrastructure Works	33	-	-	33	-	-	-	33	-
TOTAL PROPERTY	383	-	350	33	-	-	-	383	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Plant Replacements	675	-	-	675	-	-	-	675	-
Minor Tools	30	30	-	-	-	-	-	30	-
Major Tools	15	15	-	-	-	-	-	15	-
Vehicle Fleet Replacements	120	-	-	120	-	-	-	120	-
Computers and Telecommunications									
IT Equipment Replacements	25	-	-	25	-	-	-	25	-
IT Project	75	-	-	75	-	-	-	75	-
TOTAL PLANT AND EQUIPMENT	940	45	-	895	-	-	-	940	-

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
INFRASTRUCTURE									
Roads									
Digouts / Major Patching	700	-	700	-	-	600	-	100	-
Dust Strip Program	60	-	60	-	-	20	-	40	-
Guardrail Program	-	-	-	-	-	-	-	-	-
Gravel resheeting	251	-	251	-	-	206	-	45	-
Resealing	750	-	750	-	-	550	-	200	-
Kerb Renewals	50	-	50	-	-	50	-	-	-
Linemarking	100	-	100	-	-	100	-	-	-
Seal Towong Hill Road	200	-		200	-	200	-	-	-
Evans Street Corryong	250	-		250	-	100	-	150	-
Footpaths and Cycleways									
Footpath Renewals	60	-	60	-	-	60	-		-
Drainage									
Annual Drainage Program	50	-	50	-	-	-	-	50	-
Drainage Repair	100	-	100	-	-	-	-	100	-
Drainage Works - Eskdale	150	150	-	-	-	-	-	150	-
Parks, Open Space and Streetscapes									
Retrofit Concrete Deck	50	-	50	-	-	-	-	50	-
Town Beautification	75	-	75	-	-	-	-	75	-
Playground Equipment	125	-	125	-	-	-	-	125	-
Colac Colac Caravan Park	750	375	375	-	-	-	-	750	-
Street Fixtures & Fittings	45	-	45	-	-	-	-	45	-
TOTAL INFRASTRUCTURE	3,766	525	2,791	450		1,886	-	1,880	-
TOTAL NEW CAPITAL WORKS	5,088	570	3,141	1,378	-	1,886	-	3,203	-

5.4.3 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
PROPERTY									
Leasehold Improvements									
Old Parks Depot	150	-	-	150	-	-	-	150	-
Buildings									
Tallangatta office renewal	195	-	195	-	-	-	-	195	-
TOTAL PROPERTY	345	-	195	150	-	-	-	345	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Vehicle Fleet Replacements	93	-	93	-	-	-	-	93	-
Trailers	60	60	-	-	-	60	-	-	-
TOTAL PLANT AND EQUIPMENT	153	60	93	-	-	60	-	93	-

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
INFRASTRUCTURE									
Roads									
Corryong CBD Carparks	300	300	-	-	-	-	-	300	-
Corryong Hanson Street	3,659	-	-	3,659	-	2,302	-	1,357	-
Thomas Lane Intersection	450	-	-	450	-	300	-	150	-
Georges Creek Road	350	-	-	350	-	350	-	-	-
Mitta Streetscape Stage 2	500	-	-	500	-	-	-	500	-
Magorra Park Entrance	26	-	-	26	-	-	-	26	-
Bridges									
Lake Road - Bridge Upgrade	200	-	-	200	-	200	-	-	-
Bridge Renewals Program	841	-	841	-	-	841	-	-	-
Footpaths and Cycleways									
Walwa Streetscape	100	-	-	100	-	50	-	50	-
Recreational, Leisure & Community Facilities									
Corryong Swimming Pool	20	-	-	20	-	-	-	20	-
Tallangatta Swimming Pool	10	-	10	-	-	-	-	10	-
Waste Management									
Transfer Station Retaining Wall	210	-	210	-	-	-	-	210	-
TOTAL INFRASTRUCTURE	6,666	300	1,061	5,306	-	4,043	-	2,623	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2025/26	7,164	360	1,349	5,456	-	4,103	-	3,061	-

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

		Actual	Forecast	Target	Target Projections			Trend
Indicator	Measure	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
Governance								
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	46%	50%	52%	54%	56%	58%	
Roads								
Condition (sealed local roads are maintained at the adopted condition standard)	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	98%	98%	98%	98%	98%	98%	
Statutory planning								
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	89%	95%	95%	95%	95%	95%	
Waste management								
Waste diversion (amount of waste diverted from landfill is maximised)	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	40%	50%	50%	50%	50%	50%	

Targeted performance indicators – Financial

Indicator	Measure	Actual	Forecast	Target	Target Projections			Trend
		2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/o/-
Liquidity								
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	360.63%	268%	253%	249%	256%	262%	
Obligations								
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	0.00%	157.10%	175.35%	83.10%	68.30%	67.56%	
Stability								
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	46.50%	50.95%	49.08%	60.79%	60.54%	60.80%	
Efficiency								
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	\$6,207	\$6,931	\$6,444	\$6,637	\$6,837	\$7,050	

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	Actual	Forecast	Budget	Projections			Trend
		2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+o/-
Operating position								
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	24.16%	-13.19%	-2.83%	-4.77%	-1.41%	-1.86%	+
Liquidity								
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash compared to current liabilities Unrestricted cash / current liabilities	112.19%	134%	130%	86%	34%	30%	o
Obligations								
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to rates Interest bearing loans and borrowings / rate revenue	0%	0%	0%	0%	0%	0%	+
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings repayments compared to rates Interest and principal repayments on interest bearing loans and borrowings / rate revenue	0.22%	0.15%	0.15%	0.14%	0.14%	0.13%	+
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue	4.80%	6.64%	2.54%	2.40%	2.40%	2.30%	+
Stability								
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district	0.30%	0.30%	0.31%	0.30%	0.29%	0.28%	o
Efficiency								
Revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments	\$1,830	\$1,876	\$1,923	\$1,972	\$2,011	\$2,052	+

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

Appendix A – Fees and Charges Schedule

Towong Shire Council - Budget 2025/26

FEE SCHEDULE (Effective from 1 July 2025)

Description	2024/25 includes GST if applicable)	2025/26 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Waste Collection						
Garbage and Recycling - 140/240 Litre Bins (Standard Size)	\$340.00	\$340.00	0.0%	\$0.00	No	No
Garbage and Recycling - 240/240 Litre Bins	\$380.00	\$380.00	0.0%	\$0.00	No	No
Garbage and Recycling - 80/240 Litre Bins	\$310.00	\$310.00	0.0%	\$0.00	No	No
	\$495.00	\$495.00	0.0%	\$0.00	No	No
Garbage, Recycling & FOGO - 140/240/240 Litre Bins						
	\$530.00	\$530.00	0.0%	\$0.00	No	No
Garbage, Recycling & FOGO - 240/240/240 Litre Bins						
	\$470.00	\$470.00	0.0%	\$0.00	No	No
Garbage, Recycling & FOGO - 80/240/240 Litre Bins						
Additional - Garbage - 140 Litre Bin (Standard Size)	\$380.00	\$380.00	0.0%	\$0.00	No	No
Additional - Garbage - 240 Litre Bin	\$495.00	\$495.00	0.0%	\$0.00	No	No
Additional - Garbage - 80 Litre Bin	\$325.00	\$325.00	0.0%	\$0.00	No	No
Additional - Recycling - 240 Litre Bin	\$180.00	\$180.00	0.0%	\$0.00	No	No
Garbage/Recycle Service Extension - per km (by request and subject to Council approval)	\$158.40	\$158.40	0.0%	\$0.00	No	No
Waste Management Centres						
Municipal Waste						
Bag	\$9.00	\$10.00	11.1%	\$1.00	Yes	No
Wheelie Bin	\$10.00	\$11.00	10.0%	\$1.00	Yes	No
Level 4 x 6 trailer	\$30.00	\$32.00	6.7%	\$2.00	Yes	No
Heaped 4 x 6 Trailer	\$60.00	\$62.00	3.3%	\$2.00	Yes	No
Level Tandem Trailer	\$70.00	\$72.00	2.9%	\$2.00	Yes	No
Heaped Tandem Trailer	\$94.00	\$96.00	2.1%	\$2.00	Yes	No
Per cubic meter	\$56.00	\$58.00	3.6%	\$2.00	Yes	No
Per Tonne	\$185.00	\$190.00	2.7%	\$5.00	Yes	No
Demolition, Construction, Commercial, Industrial Waste						
Bag	\$6.00	\$9.00	50.0%	\$3.00	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	\$55.00	10.0%	\$5.00	Yes	No
Level Tandem Trailer	\$80.00	\$85.00	6.3%	\$5.00	Yes	No
Heaped Tandem Trailer	\$100.00	\$105.00	5.0%	\$5.00	Yes	No
Per cubic meter	\$104.00	\$110.00	5.8%	\$6.00	Yes	No
Per Tonne	\$210.00	\$210.00	0.0%	\$0.00	Yes	No
Comingled Recycling (Unsorted)						
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	\$18.00	20.0%	\$3.00	Yes	No
Level Tandem Trailer	\$20.00	\$20.00	0.0%	\$0.00	Yes	No
Heaped Tandem Trailer	\$30.00	\$32.00	6.7%	\$2.00	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
Greenwaste						
Bag	\$3.00	\$4.50	50.0%	\$1.50	Yes	No
Wheelie Bin	\$5.00	\$6.00	20.0%	\$1.00	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	\$40.00	8.1%	\$3.00	Yes	No
E-Waste - \$ per kilo						
Tyres						
Car / Motor Cycle	\$9.50	\$10.00	5.3%	\$0.50	Yes	No
Car / Motor Cycle (with Rim)	\$15.00	\$15.00	0.0%	\$0.00	Yes	No
Light Truck	\$15.00	\$18.00	20.0%	\$3.00	Yes	No
Light Truck (with Rim)	\$25.00	\$30.00	20.0%	\$5.00	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

Towong Shire Council - Budget 2025/26**FEE SCHEDULE (Effective from 1 July 2025)**

Description	2024/25 includes GST if applicable)	2025/26 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
LPG Cylinders						
Small (<9kg)	\$15.00	\$18.00	20.0%	\$3.00	Yes	No
Large (>9kg)	\$25.00	\$35.00	40.0%	\$10.00	Yes	No
Fridge or Air Conditioner	\$20.00	\$25.00	25.0%	\$5.00	Yes	No
Clean Soil (per cubic metre)	\$25.00	\$25.00	0.0%	\$0.00	Yes	No
Concrete, Bricks and Rubble						
Cubic Meter	\$24.00	\$30.00	25.0%	\$6.00	Yes	No
Small Trailer	\$34.00	\$40.00	17.6%	\$6.00	Yes	No
Tandem Trailer	\$44.00	\$50.00	13.6%	\$6.00	Yes	No
Wheelie Bin / Boot	\$14.00	\$24.00	71.4%	\$10.00	Yes	No
Kindergarten and Child Care						
4 Year old and 3 Year Old Kinder per term (Where Child has already received full year free rebate)	\$500.00	\$500.00	0.0%	\$0.00	No	No
Additional hours - above 15 hours per week (per term)	\$500.00	\$500.00	0.0%	\$0.00	No	No
Child Care - per day fee (prior to Childcare Subsidy)						
Child care fees (Walwa Early Years Centre)	\$80.00	\$100.00	25.0%	\$20.00	No	No
Child care fees (Bellbridge Early Years Centre)	\$100.00	\$120.00	20.0%	\$20.00	No	No
Child care fees (Tallangatta Early Years Centre)	\$100.00	\$120.00	20.0%	\$20.00	No	No
Child Care - Before School Care (prior to Childcare Subsidy)						
Before School Care (Bellbridge Early Years Center)	\$10.00	\$12.00	20.0%	\$2.00	No	No
Before School Care (Tallangatta Early Years Center)	\$20.00	\$24.00	20.0%	\$4.00	No	No
Child Care - After School Care (prior to Childcare Subsidy)						
After School Care (Bellbridge Early Years Center)	\$20.00	\$22.00	10.0%	\$2.00	No	No
After School Care (Tallangatta Early Years Center)	\$25.00	\$30.00	20.0%	\$5.00	No	No
Long Day Care fees (School age - Vacation care)	N/A	\$100.00				
Swimming Pools						
General Admission						
Adult Single Admission	\$6.00	\$6.00	0.0%	\$0.00	Yes	No
Adult Single Admission - Concession	\$3.00	\$3.50	16.7%	\$0.50	Yes	No
Junior (<16 years) Single Admission	\$3.00	\$3.50	16.7%	\$0.50	Yes	No
Supervising Adult Single Admission	\$0.00	\$0.00		\$0.00	Yes	No
Event Spectator Single Admission	\$3.00	\$3.50	16.7%	\$0.50	Yes	No
Memberships - Standard						
Family Season Ticket	\$190.00	\$200.00	5.3%	\$10.00	Yes	No
Adult Season Ticket	\$110.00	\$116.00	5.5%	\$6.00	Yes	No
Junior (<16 years) Season Ticket	\$70.00	\$74.00	5.7%	\$4.00	Yes	No
Family Season Ticket - Concession	\$140.00	\$150.00	7.1%	\$10.00	Yes	No
Adult Season Ticket - Concession	\$90.00	\$95.00	5.6%	\$5.00	Yes	No
				\$0.00		
Memberships - Early Bird						
Family Season Ticket	\$140.00	\$158.00	12.9%	\$18.00	Yes	No
Adult Season Ticket	\$90.00	\$99.00	10.0%	\$9.00	Yes	No
Junior (<16 years) Season Ticket	\$60.00	\$66.00	10.0%	\$6.00	Yes	No
Family Season Ticket - Concession	\$130.00	\$142.00	9.2%	\$12.00	Yes	No
Adult Season Ticket - Concession	\$80.00	\$87.00	8.8%	\$7.00	Yes	No
Pool Hire						
Schools (outside of operating hours):						
- Single Session	\$75.00	\$78.75	5.0%	\$3.75	Yes	No
- 5-15 Sessions	\$370.00	\$388.50	5.0%	\$18.50	Yes	No
- 16-35 Sessions	\$925.00	\$971.25	5.0%	\$46.25	Yes	No
- 36+ Sessions	\$1,500.00	\$1,575.00	5.0%	\$75.00	Yes	No
- Lifeguard (per hour)	\$70.00	\$73.50	5.0%	\$3.50	Yes	No
Individual Private Hire - outside operating hours (e.g parties)	Not Available					
	General Admission	General Admission			Yes	No
Swimming Clubs - outside of operating hours						
Swimming Clubs - within operating hours	\$15.00	\$15.75	5.0%	\$0.75	Yes	No
Other Sporting Clubs - outside of operating hours	General Admission	General Admission			Yes	No
Other Sporting Clubs - within operating hours	\$15.00	\$15.75	5.0%	\$0.75	Yes	No
Lane Hire:						
- Outside of operating hours	General Admission	General Admission			Yes	No

Towong Shire Council - Budget 2025/26**FEE SCHEDULE (Effective from 1 July 2025)**

Description	2024/25 includes GST if applicable	2025/26 includes GST if applicable	% Increase	\$ Increase	GST	Regulated
- Within operating hours, per lane per hour	\$15.00	\$15.75	5.0%	\$0.75	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	\$15.75	5.0%	\$0.75	Yes	No
Kiosk Sales						
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	\$60.00	At cost	-41.2%	-\$42.00	Yes	No
Release - per animal (Cattle, Sheep, Horses and Other)	\$48.00	At cost	0.0%	\$0.00	Yes	No
Sustenance - per animal per day (All Animals)	\$22.50	At cost	0.0%	\$0.00	Yes	No
Transport (Cattle, Sheep and Horses and other)	Cost + 50%	At cost			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

Building**Class 1, 2 and 10 - (Dwellings and Outbuildings)**

New Dwellings (up to 4 inspections included)	Cost of Works x 0.005 (Minimum Fee \$2,400)	Cost of Works x 0.005 (Minimum Fee \$2,400)	-100.0%	\$800.00	Yes	No
External Additions (up to 4 inspections included)	Cost of Works x 0.005 (Minimum Fee \$1,000)	Cost of Works x 0.005 (Minimum Fee \$1,000)			Yes	No
Internal Alterations (up to 2 inspections included)	Cost of Works x 0.005 (Minimum Fee \$820)	Cost of Works x 0.005 (Minimum Fee \$820)			Yes	No
Multi Unit Developments (up to 4 inspections per unit included)	Cost of Works x 0.005 (Minimum Fee \$2,000)	Cost of Works x 0.005 (Minimum Fee \$2,000)			Yes	No

Class 3, 4, 5, 6, 7, 8 and 9 (Commercial, Industrial and Other)

< \$30,000	\$940.00	\$940.00	0.0%	\$0.00	Yes	No
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Towong Shire Council - Budget 2025/26**FEE SCHEDULE (Effective from 1 July 2025)**

Description	2024/25 includes GST if applicable)	2025/26 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
\$30,001 - \$100,000	\$490 + Cost of Works x 0.0125	\$490 + Cost of Works x 0.0125		#VALUE!	Yes	No
\$100,001 - \$500,000	\$1,600 + Cost of Works x 0.003	\$1,600 + Cost of Works x 0.003		#VALUE!	Yes	No
\$500,001+	\$3,300 + Cost of Works x 0.0016	\$3,300 + Cost of Works x 0.0016		#VALUE!	Yes	No
				\$0.00		
Additional Inspections				\$0.00		
Inspection	\$355.00	\$355.00	0.0%	\$0.00	Yes	No
				\$0.00		
Minor Works				\$0.00		
	\$450.00	\$450.00			Yes	No
Garages, Carports <\$5,000 in value (1 inspection included)			0.0%	\$0.00		
Garages, Carports \$5,000<\$10,000 in value (1 inspection included)	\$580.00	\$580.00	0.0%	\$0.00	Yes	No
Garages, Carports \$10,000<\$20,000 in value (1 inspection included)	\$700.00	\$700.00	0.0%	\$0.00	Yes	No
	\$900.00	\$900.00			Yes	No
Garages, Carports >\$20,000 (up to 2 inspections included)			0.0%	\$0.00		
	\$650.00	\$650.00	0.0%	\$0.00	Yes	No
Swimming Pools (above ground)						
Swimming Pools (inground)	\$850.00	\$850.00	0.0%	\$0.00	Yes	No
Swimming Pool (Fence only)	\$290.00	\$290.00	0.0%	\$0.00	Yes	No
	\$580.00	\$580.00			Yes	No
Building Removals, Verandas, Re-stumping, Fences, Heaters (up to 1 inspection included)			0.0%	\$0.00		
Demolitions						
Demolitions (any height class 1 or 10)	\$520.00	\$520.00				
Demolitions (any other building \$ per storey)	\$900.00	\$900.00				
Building Removals, Verandahs, Restrumping, Fences (1 inspection)	\$520.00	\$520.00				
All Types (up to 2 inspections included)	\$800.00	\$800.00	0.0%	\$0.00	Yes	No
Lodgement Fee						
Domestic and Commercial (>\$5,000)	As Regulated	As Regulated			No	Yes
Building Commission Levies						
Domestic (>\$10,000 Cost of Works)	As Regulated	As Regulated			No	Yes
Commercial (>\$10,000 Cost of Works)	As Regulated	As Regulated			No	Yes
Other Services						
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)			Yes	No
Occupancy Permits (not in conjunction with Building Permit)	150% of the costs of works for Relevant Building Permit	150% of the costs of works for Relevant Building Permit			Yes	No
Owner-builder Certificate of Consent	As Regulated	As Regulated			Yes	Yes
Building Certificates	As Regulated	As Regulated			No	Yes
	As Regulated	As Regulated			Yes	Yes
Consideration for report and consent under Section 29A of the Act (Building Permit Application for Demolition) - Regulation 312						
	As Regulated	As Regulated			Yes	Yes
Consideration for report and consent under Part 4, 5, 8 or 604(4) of the regulations (Regulation 312)						
	As Regulated	As Regulated			Yes	Yes
Consideration for report and consent under 610(2) of the regulations (Stormwater Discharge Points) - Regulation 312						
	As Regulated	As Regulated			Yes	Yes
Building Compliance (Cost +50%) (minimum \$600)	Cost + 50% (minimum \$600)	Cost + 50% (minimum \$600)			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
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Towong Shire Council - Budget 2025/26**FEE SCHEDULE (Effective from 1 July 2025)**

Description	2024/25 includes GST if applicable)	2025/26 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
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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
Class 3 - Dwellings more than \$100,001	As Regulated	As Regulated			No	Yes

To develop land (other than for a single dwelling per lot) if the estimated cost of development included in the application is:

Class 4 - \$10,000 or less	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
	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

Class 15 - To subdivide land	As Regulated	As Regulated			No	Yes
	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
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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
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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

Amend an Application (Regulation 8A)

	As Regulated	As Regulated			No	Yes
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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
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Amend an application for a permit after notice has been given for every class of application (other than Class 5)

Towong Shire Council - Budget 2025/26

FEE SCHEDULE (Effective from 1 July 2025)

Description	2024/25 includes GST if applicable)	2025/26 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
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Combined Permit Applications

The fee for an application for any combination of the classes of application outlined above is the sum arrived at by adding the highest of the fees which would have applied if separate applications had been made plus 50% of each of the other fees which would have applied if separate applications had been made.

Application to Amend the Planning Scheme

Stage 1	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

Other

Certificate of Compliance	As Regulated	As Regulated			No	Yes
Planning Certificate	As Regulated	As Regulated			No	Yes
	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						
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	\$265.00				

Engineering**Consent for Works in a Roadway**

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

Local Laws

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

Environmental Health

Towong Shire Council - Budget 2025/26**FEE SCHEDULE (Effective from 1 July 2025)**

Description	2024/25 includes GST if applicable)	2025/26 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
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
Prescribed Accommodation						
Renewal Prescribed accommodation - 4-10 client capacity	\$358.00	\$358.00	0.0%	\$0.00	Yes	No
New Registration Prescribed accommodation - 4-10 client capacity	\$537.00	\$537.00	0.0%	\$0.00	Yes	No
Renewal Prescribed accommodation - 11-20 client capacity	\$435.00	\$435.00	0.0%	\$0.00	Yes	No
New Registration Prescribed accommodation - 11-20 client capacity	\$649.00	\$649.00	0.0%	\$0.00	Yes	No
Renewal Prescribed accommodation - 21-30 client capacity	\$511.00	\$511.00	0.0%	\$0.00	Yes	No
New Registration Prescribed accommodation - 21-30 client capacity	\$764.00	\$764.00	0.0%	\$0.00	Yes	No
Renewal Prescribed accommodation - 31-40 client capacity	\$579.00	\$579.00	0.0%	\$0.00	Yes	No
New Registration Prescribed accommodation - 31-40 client capacity	\$863.00	\$863.00	0.0%	\$0.00	Yes	No
Renewal Prescribed accommodation - 40+ client capacity	\$676.00	\$676.00	0.0%	\$0.00	Yes	No
New Registration Prescribed accommodation - 40+ client capacity	\$1,009.00	\$1,009.00	0.0%	\$0.00	Yes	No
Prescribed Accommodation up to 9 beds	\$200.00	\$200.00	0.0%	\$0.00	Yes	No
Prescribed Accommodation 10 or more beds	\$275.00	\$275.00	0.0%	\$0.00	Yes	No
					Yes	No
Public Health and Wellbeing Act Registration Fees						
Renewal - Medium Risk - Beauty, waxing, threading, facials, nails, eyelash extensions, tinting	\$290.00	\$290.00	0.0%	\$0.00	Yes	No
Registration - New Medium risk premises	\$434.00	\$434.00	0.0%	\$0.00	Yes	No
Renewal - High Risk - Skin Penetration, tattooing, colonic irrigation	\$311.00	\$311.00	0.0%	\$0.00	Yes	No
Registration - New High risk premises	\$467.00	\$467.00	0.0%	\$0.00	Yes	No
Ongoing registration of hairdressers	\$415.00	\$415.00	0.0%	\$0.00	Yes	No
Bulk flu immunisation	\$27.00	\$27.00	0.0%	\$0.00	Yes	No
Registration - New Application / Renewal Category 1 Aquatic facility	\$383.00	\$383.00	0.0%	\$0.00	Yes	No
Registration - each additional pool or spa on the premises	\$164.00	\$164.00	0.0%	\$0.00	Yes	No
Transfer of Health, Rooming House or Aquatic Facility registration (excluding one-off Hairdressers)	50% of renewal fee	50% of renewal fee			Yes	No
Health Act Premises (e.g. hairdressing, skin penetration)	\$162.00	\$162.00	0.0%	\$0.00	Yes	No
Health Act Premises Schools, Church, and Other Community Groups	\$0.00	\$0.00		\$0.00	Yes	No
Health Act Premises Inspection Request Fee	\$173.00	\$173.00	0.0%	\$0.00	Yes	No
Septic Tanks (Additional inspection or alterations)	\$129.00	\$129.00	0.0%	\$0.00	Yes	No
Permit to construct, install or alter a system	As Regulated	As Regulated			Yes	Yes
Minor alteration permit	As Regulated	As Regulated			Yes	Yes
Renew a permit	As Regulated	As Regulated			Yes	Yes
Transfer a permit	As Regulated	As Regulated			Yes	Yes
Amend a permit	As Regulated	As Regulated			Yes	Yes
Exemption from a permit	As Regulated	As Regulated			Yes	Yes
Letter no report and consent required	\$240.00	\$240.00	0.0%	\$0.00	No	No
Report and consent/Consent to use	\$612.00	\$612.00	0.0%	\$0.00	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

Towong Shire Council - Budget 2025/26

FEE SCHEDULE (Effective from 1 July 2025)

Description	2024/25 includes GST if applicable)	2025/26 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Caravan Park - Transfer	As Regulated	As Regulated			No	Yes
Corryong Saleyards						
Yarding Fees						
Bobby Calves (per head)	\$2.40	\$2.40	0.0%	\$0.00	Yes	No
Bulls (per head)	\$10.15	\$10.15	0.0%	\$0.00	Yes	No
Cattle (per head)	\$9.60	\$9.60	0.0%	\$0.00	Yes	No
Calves (per head)	\$4.80	\$4.80	0.0%	\$0.00	Yes	No
Cow and Calf (sold as a unit)	\$10.75	\$10.75	0.0%	\$0.00	Yes	No
Sheep (per head)	\$1.25	\$1.25	0.0%	\$0.00	Yes	No
Penning and Weigh Fee (per head)	\$2.90	\$2.90	0.0%	\$0.00	Yes	No
Scanning Charge (per head)	\$2.95 per head (Minimum \$1,400)	\$2.95 per head (Minimum \$1,400)			Yes	No
Selling Charges - Agent						
Agents Fee	\$290.00	\$290.00	0.0%	\$0.00	Yes	No
Selling Charges - Vendor						
NLIS Rescanning Fee	\$2.95	\$2.95	0.0%	\$0.00	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				Yes	No
Truck wash (per minute, minimum of 10 minutes)	\$2.00	\$2.00	0.0%	\$0.00	Yes	No
Cleaning:				\$0.00		
- Zone 1	\$172.00	\$172.00	0.0%	\$0.00	Yes	No
- additional pens to Zone 1	\$5.80	\$5.80	0.0%	\$0.00	Yes	No
Weigh Bridge						
Single weigh	\$35.00	\$35.00	0.0%	\$0.00	Yes	No
Double weigh	\$42.00	\$42.00	0.0%	\$0.00	Yes	No
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
Other Fees	As Regulated	As Regulated			No	Yes
Meeting Rooms and Facilities						
0						
Indi, Mitta or Snowy - Meeting Room						
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	\$52.00	\$52.00	0.0%	\$0.00	Yes	No
Commercial/Other - Full Day	\$89.00	\$89.00	0.0%	\$0.00	Yes	No
Tallangatta Integrated Community Centre - Activity Space						
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	\$43.00	\$43.00	0.0%	\$0.00	Yes	No
Commercial/Other - Half Day	\$162.00	\$162.00	0.0%	\$0.00	Yes	No
Commercial/Other - Full Day	\$265.00	\$265.00	0.0%	\$0.00	Yes	No
Tallangatta Integrated Community Centre - Library Meeting Room						

Towong Shire Council - Budget 2025/26**FEE SCHEDULE (Effective from 1 July 2025)**

Description	2024/25 includes GST if applicable)	2025/26 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
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	\$65.00	\$65.00	0.0%	\$0.00	Yes	No
Commercial/Other - Full Day	\$110.00	\$110.00	0.0%	\$0.00	Yes	No
Tallangatta Integrated Community Centre - Meeting Room						
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	\$64.00	\$64.00	0.0%	\$0.00	Yes	No
Commercial/Other - Full Day	\$108.00	\$108.00	0.0%	\$0.00	Yes	No
Tallangatta Integrated Community Centre - Library						
Community Hire of Library Space	NA	\$50 a term / \$200 a year			Yes	No
Corporate						
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
Debt Collection						
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	\$20.00	\$20.00	0.0%	\$0.00	Yes	No
Library, Photocopying and Faxing						
Book Club Membership	NA	\$30.00			Yes	No
A4 and A3 B and W Copies	\$1.25	\$1.25	0.0%	\$0.00	Yes	No
A4 and A3 Colour Copies	\$2.50	\$2.50	0.0%	\$0.00	Yes	No
Approved Community Groups A4 and A3 B&W Copies	\$0.00	\$0.00		\$0.00	Yes	No
Other Fees						
Standpipe Water Charge per Kiloitre	\$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	1.5%	1.5%			Yes	
Airport Fees						
Corryong Airport Hire - Half Day (Not for Profit Community Groups)	\$60.00	\$60.00	0.0%	\$0.00	Yes	No
Corryong Airport Hire - Full Day (Not for Profit Community Groups)	\$115.00	\$115.00	0.0%	\$0.00	Yes	No
Corryong Airport Hire - Half Day (Commercial)	\$115.00	\$115.00	0.0%	\$0.00	Yes	No
Corryong Airport Hire - Full Day (Commercial)	\$230.00	\$230.00	0.0%	\$0.00	Yes	No

5.2 Proposed Revenue and Rating Plan 2025/2029 (DCOD)

Disclosure of Interests (S.130):

This report was prepared by Mr Dylan Howard, Manager Finance.

At the time of preparation of this report, the officer did not have a general or material conflict of interest in any matter to which the report or advice relates.

Purpose of Report:

This report provides an overview of the *Proposed Revenue and Rating Plan 2025-2029* for Council's consideration to release for public exhibition.

Summary:

Development of a Revenue and Rating Plan is a requirement of the Local Government Act 2020, and establishes the revenue raising framework within which Council funds its operations. Revenue sources include rates and charges, statutory fees, user fees, grants and other income such as interest on funds held in bank accounts. A *Proposed Revenue and Rating Plan 2025-2029* has been prepared and we are seeking approval for the Plan to be placed on public exhibition.

Recommendation:

That:

- 1) The Chief Executive Officer be authorised to make the *Proposed Revenue and Rating Plan 2025/29* available for public inspection and invite public submissions, with submissions closing Wednesday 11 June 2025; and
- 2) At the Council meeting on 25 June 2025:
 - a) Consider any submissions in relation to the *Proposed Revenue and Rating Plan 2025/29*; and
 - b) Consider the adoption of the *Proposed Revenue and Rating Plan 2025/29*.

Attachment:

1. Draft Revenue and Rating Plan 2025-29 [5.2.1 - 19 pages]

Background/History:

The Local Government Act 2020 requires that a Council must prepare and adopt a Revenue and Rating Plan to cover a minimum period of four years following each Council election. The Revenue and Rating Plan establishes the revenue raising

framework within which Council funds its operations, including the principles and considerations underlying the distribution of rates, charges and fees to property owners and users of Council services.

A *Proposed Revenue and Rating Plan 2025-2029* has been drafted in alignment with Council's current revenue and rating strategies. The actual quantum of revenue to be raised is then determined in the Council Budget.

The two most significant sources of funding for Council are grants and rates, which comprise 48% and 33% of annual income within Council's proposed *Proposed Budget 2025/2026* respectively. Rates provide a reliable foundation of funding from which Council can support the delivery of services and infrastructure, while grants can fluctuate considerably from year to year.

Relevant Law (s.9(2)(a)):

The *Proposed Revenue and Rating Plan 2025-2029* has been prepared in accordance with the requirements of the Local Government Act 2020 and also complies with the requirements of the Local Government Act 1989, which still retains provisions in relation to how Councils may raise and apply rates and charges.

Options – Best Outcomes for the Community (s.9(2)(b)):

Council could choose to vary its funding mechanisms. Funding mechanisms have been proposed in order to ensure the fair and equitable distribution of rates, charges and fees across ratepayer, residents and other users of Council services and facilities.

While the *Proposed Revenue and Rating Plan 2025-2029* covers the period 2025-2029, it is noted that the Council may choose to vary the Plan by resolution at any time if considered necessary.

Sustainability Implications (s.9(2)(c)):

The *Proposed Revenue and Rating Plan 2025-2029* strategies are designed to balance community needs with Council's ongoing financial sustainability.

Community Engagement (s.9(2)(d)):

The development of the *Proposed Revenue and Rating Plan 2025-2029* is being released for the community to provide feedback.

Innovation and Continuous Improvement (s.9(2)(e)):

The *Proposed Revenue and Rating Plan 2025-2029* expands on the information currently available to the community to explain how Council funds its operations, providing further transparency and understanding as well as opportunity for input.

Collaboration (s.9(2)(f)):

The *Proposed Revenue and Rating Plan 2025-2029* is based on the Model Revenue and Rating Plan provided by Local Government Victoria, which was developed through collaboration with Councils across the state.

Financial Viability/Budget Impact (s.9(2)(g)):

The *Proposed Revenue and Rating Plan 2025-2029* is a key instrument outlining how Council funds its operations, and provides the framework underpinning the income sources outlined in Council's Budget and Long Term Financial Plan. It is noted that grants are a major component of Council's funding and may fluctuate considerably from year to year.

Regional, State and National Plans and Policies (s.9(2)(h)):

The *Proposed Revenue and Rating Plan 2025-2029* outlines the importance of grants, from the State and Federal governments, in funding the operations of Council, which in turn may be determined by relevant State and Federal plans and policies.

Council Plans and Policies:

The *Proposed Revenue and Rating Plan 2025-2029* is a key element of Council's integrated planning framework and provides the basis for funding Council's Budget and the Council Plan.

Transparency of Decision (s.9(2)(i)) :

It is the officer's view that it is appropriate to consider this matter in a Council meeting that is open to the public.

Risk Assessment:

The *Proposed Revenue and Rating Plan 2025-2029* highlights the importance of grant funding in supporting Council's operations, and notes that grants may fluctuate considerably from year to year. There is some risk to Council being able to maintain essential operations, renew aging infrastructure and support ongoing community needs given the uncertainty of the continuation and quantum of all grant funding. Ongoing advocacy is essential to providing Council with further financial certainty.

Officer's View:

The *Proposed Revenue and Rating Plan 2025-2029* has been developed in accordance with legislative requirements and Council's current revenue and rating strategies. It is the Officer's view that the Plan be released for public exhibition.



Proposed Revenue and Rating Plan

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2025 - 2029



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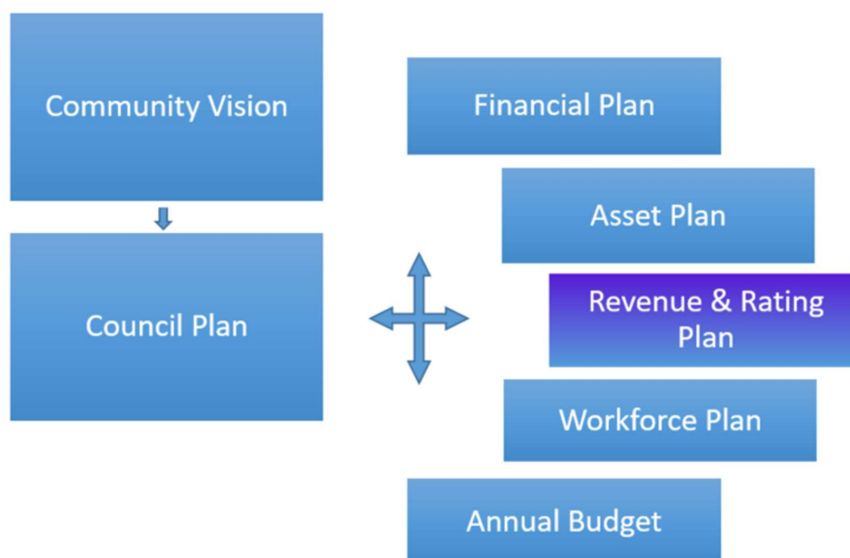
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1. Purpose

The *Local Government Act 2020* requires each council to prepare a Revenue and Rating Plan to cover a minimum period of four years following each council election. The Revenue and Rating Plan establishes the revenue raising framework within which each council propose to work.

The purpose of the Towong Shire Revenue and Rating Plan 2025-2029 ("the Revenue and Rating Plan") is to determine the most appropriate and affordable revenue and rating approach for Towong Shire Council ("Council") which in conjunction with other income sources will adequately finance the objectives in the Council Plan.

Strategies outlined in this plan align with the objectives contained in the Council Plan and will feed into our budgeting and long-term financial planning documents, as well as other strategic planning documents under our Council's strategic planning framework.



This plan explains how Council calculates the revenue needed to fund its activities, and how the funding burden will be apportioned between ratepayers and users of Council facilities and services.

In particular, this plan sets out decisions that Council has made in relation to rating options available to it under the *Local Government Act 2020* to ensure the fair and equitable distribution of rates across property owners. It also sets out principles that are used in decision making for other revenue sources such as fees and charges.

It is important to note that this plan does not set revenue targets for Council, rather it outlines the strategic framework and decisions that inform how Council will go about calculating and collecting its revenue.

2. Introduction

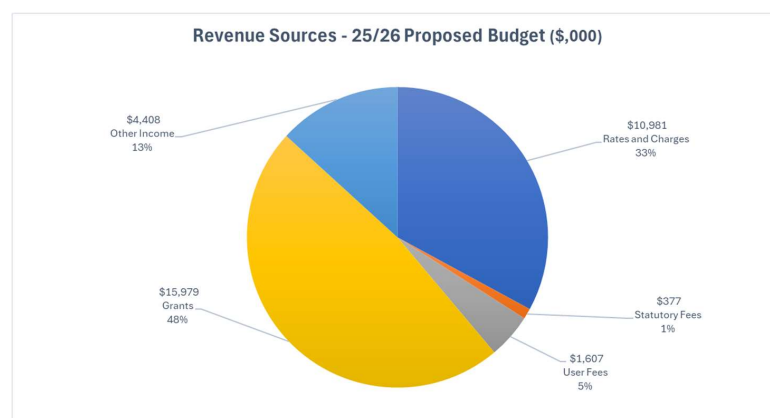
Council provides various services and facilities to the Towong Shire community, and in doing so, must collect revenue to cover the cost of providing these services and facilities.

Council's revenue sources include:

- Rates and charges
- Statutory fees and fines
- User fees
- Grants from federal, state and other governing bodies
- Other income such as interest from investments, rental lease income, community contributions and shared service fees

As below, within Council's Budget 2025/26, grants from other levels of Government are the most significant source of funding making up 48% of annual income. While some grants are recurrent, this percentage can fluctuate significantly from year to year depending on what non-recurrent grants are available and applicable to our communities' needs, and whether we are successful in our grant applications. It is therefore critical that we are clear as to our funding priorities, so that we can advocate for appropriate grant funding avenues and submit compelling applications as opportunities arise.

Grant applications also need to be considered carefully in the context of Council's long term financial plan, to ensure that Council's future funding sources are sufficient to cover the cost of renewing any new infrastructure that is built.



Rates is the second most significant source of funding making up 33% of annual income within Council's Budget 2025/26. Rates provide a reliable foundation of funding from which Council can support its priority facilities and services. The introduction of rate capping under the Victorian Government's Fair Go Rates System means that rate increases are generally limited to the projected inflation increase for the year ahead, unless an application is made to the Essential Services Commission for a variation.

Council provides a wide range of services to the community, often for a fee or charge. Fees in relation to statutory services are often regulated, and Council has no control over service pricing. Council generally has discretion to set its own fee or charge in relation to discretionary services and sets fees based on the principles outlined in this Revenue and Rating Plan.

3. Community Engagement

The Revenue and Rating Plan outlines Council's decision-making process as to how revenues are calculated and collected. Community engagement processes include:

- Briefing sessions with Councillors to inform them of the Council's current revenue and rating strategies and to gather input based on community considerations and feedback;
- Ongoing feedback on the communities' aspirations, challenges and objectives sought to inform Council's integrated strategic deliverables;
- Draft Revenue and Rating Plan prepared by officers and approved for public exhibition;
- Draft Revenue and Rating Plan will be placed on public exhibition with a call for public submissions;
- Council will advertise the Draft Revenue and Rating Plan through local news outlets and social media;
- Public submissions will be heard;
- Revenue and Rating Plan (with any revisions) will be presented to the June Council meeting for adoption.

4. Rates and Charges

Rates are property taxes that allow Council to raise revenue to fund essential public services to cater to its municipal community. Importantly, the rates system allows flexibility for Council to utilise different tools in its rating structure to accommodate issues of equity and fairness in rating for all ratepayers.

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

- **General Rates** – Based on property values (using the Capital Improved Valuation methodology), which are indicative of capacity to pay and form the central basis of rating under the *Local Government Act 2020*;
- **Service Charges** - A 'user pays' component for council services to reflect benefits provided by Council to ratepayers who benefit from a service; and
- **Municipal Charge** - A 'fixed rate' portion per property to cover some of the administrative costs of Council.

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

Council makes a further distinction when applying general rates by applying rating differentials based on the purpose for which the property is used. That is, whether the property is used for residential, rural residential, rural, business or undeveloped residential purposes. This distinction is based on the concept that different property categories should pay a fair and equitable contribution, taking into account the benefits those properties derive from Council and contribute to the community, and taking into account capacity to pay of the associated ratepayer groups.

The Towong Shire Council rating structure comprises five differential rates. These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the *Local Government Act 1989*, and the Ministerial Guidelines for Differential Rating 2013.

The differential rates as set out in the 2025/26 Proposed Budget are currently set as follows:

- Residential 100%
- Rural Residential 100%

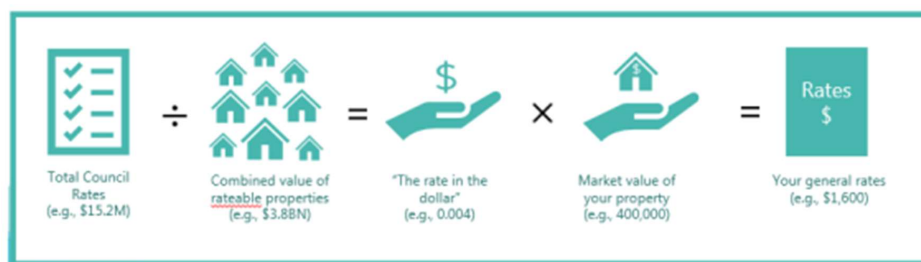
Revenue and Rating Plan 2025-2029

- Rural 80%
- Business 90%
- Undeveloped residential 320%.

Council also levies a municipal charge. The municipal charge is a minimum rate per property and declared for the purpose of covering some of the administrative costs of Council. In applying the municipal charge, Council ensures that each rateable property in the municipality makes a contribution.

The formula for calculating General Rates, excluding any additional charges, arrears or additional supplementary rates is:

- Valuation (Capital Improved Value) x Rate in the Dollar (Differential Rate Type)



The rate in the dollar for each rating differential category is included in Council's annual budget.

Planning for future rate increases is an essential component of the long-term financial planning process in ensuring that Council can cover the costs of providing the facilities and services that meet community needs.

Council is aware of the balance between rate revenue (as an important income source) and community sensitivity to rate increases. With the introduction of the State Government's Fair Go Rates System, all rate increases are capped to a rate declared by the Minister for Local Government, which is announced in December for the following financial year.

Council currently utilises a service charge to fully recover the cost of Council's waste services and provide for future landfill rehabilitation costs. The garbage service charge is not capped under the Fair Go Rates System, and any surplus funds from this charge are allocated to the future provision of waste services, so that waste services are funded by the charge on a cost neutral basis over the longer term.

5. Rating Legislation

The legislative framework set out in the *Local Government Act 1989* determines Council's ability to develop a rating system. The framework provides flexibility for Council to tailor a system that suits its needs.

Section 155 of the *Local Government Act 1989* provides that a Council may declare the following rates and charges on rateable land:

- General rates under Section 158
- Municipal charges under Section 159
- Service rates and charges under Section 162
- Special rates and charges under Section 163

Revenue and Rating Plan 2025-2029

The recommended strategy in relation to municipal charges, service rates and charges and special rates and charges are discussed later in this document.

In raising Council rates, Council is required to primarily use the valuation of the rateable property to levy rates. Section 157 (1) of the *Local Government Act 1989* provides Council with three choices in terms of which valuation base to utilise. They are: Site Valuation, Capital Improved Valuation (CIV) and Net Annual Value (NAV).

The advantages and disadvantages of the respective valuation basis are discussed further in this document. Whilst this document outlines Council's strategy regarding rates revenue, rates data will be contained in the Council's Annual Budget as required by the *Local Government Act 2020*.

Section 94(2) of the *Local Government Act 2020* states that Council must adopt a budget by 30 June each year (or at another time fixed by the Minister) to include:

- a) *the total amount that the Council intends to raise by rates and charges;*
- b) *a statement as to whether the rates will be raised by the application of a uniform rate or a differential rate;*
- c) *a description of any fixed component of the rates, if applicable;*
- d) *if the Council proposes to declare a uniform rate, the matters specified in section 160 of the Local Government Act 1989;*
- e) *if the Council proposes to declare a differential rate for any land, the matters specified in section 161(2) of the Local Government Act 1989;*

Section 94(3) of the *Local Government Act 2020* also states that Council must ensure that, if applicable, the budget also contains a statement –

- a) *that the Council intends to apply for a special order to increase the Council's average rate cap for the financial year or any other financial year; or*
- b) *that the Council has made an application to the ESC for a special order and is waiting for the outcome of the application; or*
- c) *that a special Order has been made in respect of the Council and specifying the average rate cap that applies for the financial year or any other financial year.*

This plan outlines the principles and strategic framework that Council will utilise in calculating and distributing the rating burden to property owners, however, the quantum of rate revenue and rating differential amounts will be determined in the annual Towong Shire Council budget.

6. Rating Principles

When developing a rating strategy, in particular with reference to differential rates, Council gives consideration to the following good practice taxation principles:

- Wealth Tax
- Equity
- Efficiency
- Simplicity
- Benefit
- Capacity to Pay
- Diversity.

Wealth Tax

The “wealth tax” principle implies that the rates paid are dependent upon the value of a ratepayer’s real property and have no correlation to the individual ratepayer’s consumption of services or the perceived benefits derived by individual ratepayers from the expenditures funded from rates.

Equity

Horizontal equity – ratepayers in similar situations should pay similar amounts of rates (ensured mainly by accurate property valuations, undertaken in a consistent manner, their classification into homogenous property classes and the right of appeal against valuation).

Vertical equity – those who are better off should pay more rates than those worse off (the rationale applies for the use of progressive and proportional income taxation. It implies a “relativity” dimension to the fairness of the tax burden).

Efficiency

Economic efficiency is measured by the extent to which production and consumption decisions by people are affected by rates.

Simplicity

How easily a rates system can be understood by ratepayers and the practicality and ease of administration.

Benefit

The extent to which there is a nexus between consumption/benefit and the rate burden.

Capacity to Pay

The capacity of ratepayers or groups of ratepayers to pay rates.

Diversity

The capacity of ratepayers within a group to pay rates.

The rating challenge for Council is to determine the appropriate balancing of these competing considerations.

In addition property rates will:

- be reviewed annually;
- not change dramatically from one year to next; and
- be sufficient to fund current expenditure commitments and deliverables outlined in the Council Plan, Financial Plan and Asset Plan.

7. Determining Which Valuation Base to Use

Under the *Local Government Act 1989*, Council has three options as to the valuation base it elects to use. They are:

- **Capital Improved Value (CIV)** – Value of land and improvements upon the land.
- **Site Value (SV)** – Value of land only.
- **Net Annual Value (NAV)** – Rental valuation based on CIV.

For residential and farm properties, NAV is calculated at 5 per cent of the Capital Improved Value. For commercial and industrial properties, NAV is calculated as the greater of the estimated annual rental value or 5 per cent of the CIV.

Capital Improved Value (CIV)

Capital Improved Value is the most commonly used valuation base by local governments in Victoria. Based on the value of both land and all improvements on the land, it is generally easily understood by ratepayers as it equates to the market value of the property.

Section 161 of the *Local Government Act 1989* provides that a Council may raise any general rates by the application of a differential rate if –

- a) It uses the capital improved value system of valuing land; and
- b) It considers that a differential rate will contribute to the equitable and efficient carrying out of its functions.

Where a council does not utilise CIV, it may only apply limited differential rates in relation to farm land, urban farm land or residential use land.

Advantages of using Capital Improved Value (CIV)

- CIV includes all property improvements, and hence is often supported on the basis that it more closely reflects “capacity to pay”. The CIV rating method takes into account the full development value of the property, and hence better meets the equity criteria than Site Value and NAV.
- With the increased frequency of valuations (previously two year intervals, now annual intervals) the market values are more predictable and has reduced the level of objections resulting from valuations.
- The concept of the market value of property is more easily understood with CIV rather than NAV or SV.
- Most councils in Victoria have now adopted CIV which makes it easier to compare relative movements in rates and valuations across councils.
- The use of CIV allows Council to apply differential rates which greatly adds to Council’s ability to equitably distribute the rating burden based on ability to afford council rates.

Disadvantages of using CIV

- The main disadvantage with CIV is the fact that rates are based on the total property value which may not necessarily reflect the income level of the property owner as with pensioners and low-income earners.

Site value (SV)

There are currently no Victorian councils that use this valuation base. With valuations based simply on the valuation of land and with only very limited ability to apply differential rates, the implementation of Site Value would hinder Council’s objective of a fair and equitable rating system.

Advantages of Site Value

- There is a perception that under site value, a uniform rate would promote development of land, particularly commercial and industrial developments. There is, however, little evidence to prove that this is the case.
- Scope for possible concessions for urban farm-land and residential use land.

Disadvantages of using Site Value

- SV is a major burden on property owners that have large areas of land. Some of these owners may have much smaller/older dwellings compared to those who have smaller land areas but well developed dwellings - but will pay more in rates.
- The use of SV can place pressure on Council to give concessions to categories of landowners on whom the rating burden is seen to fall disproportionately. Large landowners, such as farmers for example, are disadvantaged by the use of site value.
- SV will reduce Council's rating flexibility and options to deal with any rating inequities due to the removal of the ability to levy differential rates.
- The community may have greater difficulty in understanding the SV valuation on their rate notices.

Net annual value (NAV)

NAV, in concept, represents the annual rental value of a property. However, in practice, NAV is loosely linked to capital improved value for residential and farm properties. Valuers derive the NAV directly as 5 per cent of CIV.

In contrast to the treatment of residential and farm properties, NAV for commercial and industrial properties are assessed with regard to actual market rental. This differing treatment of commercial versus residential and farm properties has led to some suggestions that all properties should be valued on a rental basis.

Overall, the use of NAV is not largely supported. For residential and farm ratepayers, actual rental values pose some problems. The artificial rental estimate used may not represent actual market value, and means the base is the same as CIV but is harder to understand.

Recommended valuation base

Towong Shire Council applies Capital Improved Value (CIV) to all properties within the municipality to take into account the fully developed value of the property. This basis of valuation takes into account the total market value of the land plus buildings and other improvements.

Differential rating, allowed for under the CIV method, enables Council to shift part of the rate burden from some groups of ratepayers to others, through different "rates in the dollar" for each class of property.

Property Valuations

The *Valuation of Land Act 1960* is the principle legislation in determining property valuations. Under the *Valuation of Land Act 1960*, the Victorian Valuer-General conducts property valuations on an annual basis. Victorian City Council applies a Capital Improved Value (CIV) to all properties within the municipality to take into account the full development value of the property. This basis of valuation takes into account the total market value of the land including buildings and other improvements. The value of land is always derived by the principal of valuing land for its highest and best use at the relevant time of valuation.

Council needs to be mindful of the impacts of revaluations on the various property types in implementing the differential rating strategy outlined in the previous section to ensure that rises and falls in Council rates remain affordable and that rating 'shocks' are mitigated to some degree.

Supplementary Valuations

Supplementary valuations are carried out for a variety of reasons including rezoning, subdivisions, amalgamations, renovations, new constructions, extensions, occupancy changes and corrections. The Victorian Valuer-General is tasked with undertaking supplementary valuations and advises Council on a monthly basis of valuation and Australian Valuation Property Classification Code (AVPCC) changes. Supplementary valuations bring the value of the affected property into line with the general valuation of other properties within the municipality. Objections to supplementary valuations can be lodged in accordance with Part 3 of the *Valuation of Land Act 1960*. Any objections must be lodged with Council within two months of the issue of the supplementary rate notice.

Objections to property valuations

Part 3 of the *Valuation of Land Act 1960* provides that a property owner may lodge an objection against the valuation of a property or the Australian Valuation Property Classification Code (AVPCC) within two months of the issue of the original or amended (supplementary) Rates and Valuation Charges Notice (Rates Notice), or within four months if the notice was not originally issued to the occupier of the land.

A property owner must lodge their objection to the valuation or the AVPCC in writing to Towong Shire Council. Property owners also have the ability to object to the site valuations on receipt of their Land Tax Assessment. Property owners can appeal their land valuation within two months of receipt of their Council Rate Notice (via Council) or within two months of receipt of their Land Tax Assessment (via the State Revenue Office).

8. Rating Differentials

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

Residential Rate (General Rate)

Definition:

The Residential Rate (also known as the General Rate) is applicable to any land which is:

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

Objectives:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined residential properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

Use of Rate:

The rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate:

The Residential Rate is the reference rate against which other differential levels are expressed. As such the level of the Rate is 100% for comparative purposes.

Rural Residential Rate**Definition:**

The Rural Residential Rate is applicable to any land which is:

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

Objectives:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined rural residential properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

Use of Rate:

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate:

100% of the General Rate.

Rural Rate**Definition:**

The Rural Rate is applicable to any land which is greater than 40 hectares in size.

Objectives:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined rural properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

Consideration is given to the maintenance of agriculture as a major industry in the municipal district, and to avoid providing incentive for farmers to seek to subdivide parcels.

Use of Rate:

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate:

80% of the General Rate.

Business Rate**Definition:**

The Business Rate is applicable to 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.

Objectives:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined business properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

Consideration is given to encouraging development of the economy and associated employment opportunities across the Shire.

Use of Rate:

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate:

90% of the General Rate.

Undeveloped Residential Rate**Definition:**

The Undeveloped Residential Rate is applicable to any land which is:

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

Objectives:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations.

Consideration is given to encouraging residential development on undeveloped land to provide housing opportunities across the Shire.

Use of Rate:

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate:

320% of the General Rate.

Advantages of a differential rating system

Council has taken into account the following advantages of utilising a differential rating system:

- There is greater flexibility to distribute the rate burden between all classes of property, and therefore link rates with the ability to pay.
- There is greater ability to reflect the unique circumstances of some rating categories where the application of a uniform rate may create an inequitable outcome (eg. farming enterprises).
- There is greater discretion in the imposition of rates to facilitate and encourage appropriate development of the municipal district in the best interest of the community.

Disadvantages of a differential rating system

Council has also considered the following disadvantages of utilising a differential rating system:

- The justification of differential rates can at times be difficult for various ratepayers to understand and accept giving rise to queries and complaints.
- Differential rating involves a degree of administrative complexity and potential for error as properties shift from one type to another, requiring Council to update its records. Ensuring the accuracy and integrity of Council data is critical.
- Council may not achieve the desired objectives of differential rating, or may find it difficult to measure success; for example, it may be difficult to prove whether the undeveloped residential rate achieves the objective of encouraging residential development.

9. Municipal Charge

Council applies a municipal charge to offset some of its administrative costs. Under Section 159 of the *Local Government Act 1989*, Council may declare a municipal charge to cover some of the administrative costs of the Council. The legislation is not definitive on what comprises administrative costs and does not require Council to specify what is covered by the charge. A council's total revenue from a municipal charge in a financial year must not exceed 20 per cent of the combined sum total of the Council's total revenue from the municipal charge and the revenue from general rates (total rates).

The application of a municipal charge represents a choice to raise a portion of the rates by a flat fee for all properties, rather than sole use of the CIV valuation method. The municipal charge applies equally to all properties and is based upon the recovery of a fixed cost of providing administrative services irrespective of valuation. The same contribution amount per assessment to cover a portion of councils administrative costs can be seen as an equitable method of recovering these costs.

10. Service Rates and Charges

Section 162 of the *Local Government Act 1989* provides Council with the opportunity to raise service rates and charges for any of the following services:

- a. The provision of a water supply;
- b. The collection and disposal of refuse;
- c. The provision of sewage services;
- d. Any other prescribed service.

Council currently applies service charges for the collection and disposal of refuse from properties and for the provision of waste services for the municipality. Council retains the objective of setting the service charges for waste at levels that fully recovers the cost of the waste services, including providing for the cost of rehabilitation of the council's landfill once it reaches the end of its useful life.

Should Council elect not to have a waste service charge, this same amount would be required to be raised by way of an increased general rate – meaning that residents in higher valued properties would substantially pay for the waste service of lower valued properties.

Whilst this same principle applies for rates in general, the mix of having a single fixed charge combined with valuation driven rates for the remainder of the rate invoice provides a balanced and equitable outcome.

11. Collection and Administration of Rates and Charges

The purpose of this section is to outline the rate payment options, processes, and the support provided to ratepayers facing financial hardship.

Payment options

In accordance with section 167(1) of the *Local Government Act 1989* ratepayers have the option of paying rates and charges by way of four instalments. Payments are due on the prescribed dates below:

- 1st Instalment: 30 September
- 2nd Instalment: 30 November
- 3rd Instalment: 28 February
- 4th Instalment: 31 May

Council offers a range of payment options including:

- In person at Council offices (cheque, cash or EFTPOS; Visa and Mastercard may be available but may attract a service charge),
- BPAY,
- Australia Post (over the counter, over the phone via credit card and on the internet),
- By mail (cheques only).

Interest on arrears and overdue rates

Interest is charged on all overdue rates in accordance with Section 172 of the *Local Government Act 1989*. The interest rate applied is fixed under Section 2 of the *Penalty Interest Rates Act 1983*, which is determined by the Minister and published by notice in the Government Gazette.

Pensioner rebates

Holders of a Centrelink or Veteran Affairs Pension Concession card or a Veteran Affairs Gold card which stipulates TPI or War Widow may claim a rebate on their sole or principal place of residence. Upon initial application, ongoing eligibility is maintained, unless rejected by Centrelink or the Department of Veteran Affairs during the annual verification procedure. Upon confirmation of an eligible pensioner concession status, the pensioner rebate is deducted from the rate account before payment is required by the ratepayer.

With regards to new applicants, after being granted a Pensioner Concession Card (PCC), pensioners can then apply for the rebate at any time throughout the rating year. Retrospective claims up to a maximum of one previous financial year can be approved by Council on verification of eligibility criteria, for periods prior to this claims may be approved by the relevant government department.

Deferred payments

Under Section 170 of the *Local Government Act 1989*, Council may defer the payment of any rate or charge for an eligible ratepayer whose property is their sole place of residency, allowing ratepayers an extended period of time to make payments or alternatively to forestall payments on an indefinite

basis until the ratepayer ceases to own or occupy the land in respect of which rates and charges are to be levied.

Where Council approves an application for deferral of rates or charges, interest will continue to be levied on the outstanding balance of rates and charges.

Rates assistance

It is acknowledged at the outset that various ratepayers may experience financial hardship for a whole range of issues and that meeting rate obligations constitutes just one element of a number of difficulties that may be faced. Council will provide options for ratepayers facing such situations to deal with the situation positively and reduce the strain imposed by financial hardship. Ratepayers may elect to either negotiate a rate payment plan or apply for a rate deferral.

Debt recovery

Council makes every effort to contact ratepayers at their correct address but it is the ratepayers' responsibility to properly advise Council of their contact details. The *Local Government Act 1989* Section 230 and 231 requires both the vendor and buyer of property, or their agents (e.g. solicitors and or conveyancers), to notify Council by way of notice of disposition or acquisition of an interest in land.

In the event that an account becomes overdue, Council will issue an overdue reminder notice which will include accrued penalty interest. In the event that the account remains unpaid, Council may take legal action without further notice to recover the overdue amount. All fees and court costs incurred will be recoverable from the ratepayer.

If an amount payable by way of rates in respect to land has been in arrears for three years or more, Council may take action to sell the property in accordance with the *Local Government Act 1989* Section 181.

Fire Services Property Levy

In 2016 the Victorian State Government passed legislation requiring the Fire Services Property Levy to be collected from ratepayers. Previously this was collected through building and property insurance premiums. The Fire Services Property Levy helps fund the services provided by the Metropolitan Fire Brigade (MFB) and Country Fire Authority (CFA), and all levies collected by Council are passed through to the State Government.

The Fire Services Property Levy is based on two components, a fixed charge, and a variable charge which is linked to the Capital Improved Value of the property. This levy is not included in the rate cap and increases in the levy are at the discretion of the State Government.

12. Other Revenue Items

User Fees and Charges

User fees and charges are those that Council will charge for the delivery of services and use of community facilities.

Examples of user fees and charges include:

- Kindergarten and childcare fees
- Swimming pool visitation and membership fees
- Waste management fees
- Facility hire fees

In providing facilities and services, Council must consider a range of 'Best Value' principles including service cost and quality standards, value-for-money, and community expectations and values. Council must also balance the affordability and accessibility of facilities and services with its financial capacity and in the interests of long-term financial sustainability.

Councils must also comply with the government's Competitive Neutrality Policy for significant business activities they provide and adjust their service prices to neutralise any competitive advantages when competing with the private sector.

In providing services to the community, Council must determine the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations.

Services are provided on the basis of one of the following pricing methods:

- a. *Market Price*
- b. *Full Cost Recovery Price*
- c. *Subsidised Price*

Market pricing is where Council sets prices based on the benchmarked competitive prices of alternate suppliers. In general market price represents full cost recovery plus an allowance for profit. Market prices will be used when other providers exist in the given market, and Council needs to meet its obligations under the government's Competitive Neutrality Policy.

It should be noted that if a market price is lower than Council's full cost price, then the market price would represent Council subsidising that service. If this situation exists, and there are other suppliers existing in the market at the same price, this may mean that Council is not the most efficient supplier in the marketplace. In this situation, Council will consider whether there is a community service obligation and whether Council should be providing this service at all.

Full cost recovery pricing aims to recover all direct and indirect costs incurred by Council. This pricing should be used in particular where a service provided by Council benefits individual customers specifically, rather than the community as a whole. In principle, fees and charges should be set at a level that recovers the full cost of providing the services unless there is an overriding policy or imperative in favour of subsidisation.

Subsidised pricing is where Council subsidises a service by not passing the full cost of that service onto the customer. Subsidies may range from full subsidies (ie council provides the service free of charge) to partial subsidies, where Council provides the service to the user with a discount. The subsidy can be funded from Council's rate revenue or other sources such as State and Federal funding programs. Full Council subsidy pricing and partial cost pricing should always be based on knowledge of the full cost of providing a service.

Council develops a table of fees and charges as part of its annual budget each year. Proposed pricing changes will be included in this table and will be communicated to stakeholders before the budget is adopted, giving them the chance to review and provide valuable feedback before the fees are locked in.

Statutory Fees and Fines

Statutory fees and fines are those which Council collects under the direction of legislation or other government directives. The rates used for statutory fees and fines are generally advised by the state

government department responsible for the corresponding services or legislation, and generally Councils will have limited discretion in applying these fees.

Examples of statutory fees and fines include:

- Planning and subdivision fees
- Building and Inspection fees
- Infringements and fines
- Land Information Certificate fees.

Penalty and fee units and the corresponding amounts are as described by Victoria's Acts and Regulations.

Penalty units

Penalty units are used to define the amount payable for fines for many offences. For example, the fine for selling a tobacco product to a person aged under 18 is four penalty units.

The rate for penalty units is indexed each financial year so that it is raised in line with inflation. Any change to the value of a penalty unit will happen on 1 July each year.

Fee units

Fee units are used to calculate the cost of a certificate, registration or licence that is set out in an Act or Regulation. For example, the cost of depositing a Will with the supreme court registrar of probates is 1.6 fee units.

The value of fee units may increase at the beginning of a financial year, at the same time as penalty units.

The cost of fees and penalties is calculated by multiplying the number of units by the current value of the fee or unit. The exact cost may be rounded up or down.

Grant Revenue

Grant revenue represents income usually received from other levels of government. Some grants are singular and attached to the delivery of specific projects, whilst others can be of a recurrent nature and may or may not be linked to the delivery of projects.

Council will pro-actively advocate to other levels of government for grant funding support to deliver important infrastructure and service outcomes for the community. Council may use its own funds to leverage higher grant funding and maximise external funding opportunities.

When preparing its financial plan, Council considers its project proposal pipeline, advocacy priorities, upcoming grant program opportunities, and co-funding options to determine what grants to apply for. Council will only apply for and accept external funding if it is consistent with the Community Vision and does not lead to the distortion of Council Plan priorities.

Confirmed grants are detailed in Council's Budget. No project that is reliant on grant funding will proceed until a signed funding agreement is in place.

Contributions

Contributions represent funds received by Council, usually from non-government sources, and are usually linked to projects.

Contributions can be made to Council in the form of either cash payments or asset hand-overs.

Examples of contributions include:

- Monies collected from developers under planning and development agreements
- Monies collected under developer contribution plans and infrastructure contribution plans
- Contributions from user groups towards upgrade of facilities
- Assets handed over to council from developers at the completion of a subdivision, such as roads, drainage, and streetlights.

Contributions should always be linked to a planning or funding agreement. Council will not undertake any work on a contribution-funded project until a signed agreement outlining the contribution details is in place.

Contributions linked to developments can be received well before any Council expenditure occurs. In this situation, the funds will be identified and held separately for the specific works identified in the agreements.

Interest on Investments

Council receives interest on funds managed as part of its investment portfolio, where funds are held in advance of expenditure, or for special purposes. The investment portfolio is managed per Council's investment policy, which seeks to earn the best return on funds, whilst minimising risk.

Borrowings

Whilst not a source of income, borrowings can be an important cash management tool in appropriate circumstances. Loans can only be approved by council resolution.

Borrowings may be appropriate when used to fund new infrastructure or services which will independently generate sufficient revenue to fund the associated debt repayments; or where there are large capital works with intergenerational benefits, which will support the repayment of the debt over the longer term.

Borrowings must be at a level which are sustainable in the context of Council's Long Term Financial Plan.

6 Closure of Meeting