towongshire

Towong Shire Council Budget

2026 / 2027

towong.vic.gov.au

Front Cover Image

The sunrise over Towong Gap (image taken by Towong Shire Council's Hayleigh Pocock-Bannon).

Acknowledgement of Country

Towong Shire Council acknowledges all the Traditional Custodians throughout the Shire, we recognise their continued care of lands and waters, their living knowledges and wisdom. We pay our respect to Elders past and present, we honour their stories, leadership and strength. We understand that their voice holds the knowledges that has carried them for thousands of years, we are committed to listening and working together to help build a stronger and more inclusive society.

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1. Mayor's Introduction

On behalf of Council, I am pleased to present the Budget 2026-2027. Council is acutely aware of the cost-of-living pressures facing our residents and ratepayers, the extended periods of drought experienced by our farming sector, and the wider economic challenges facing our communities following the 2026 summer bushfire event. These factors have been front of mind for Councillors and staff during the preparation of this budget.

Prudent decision-making and financial sustainability are the key principles that underpinned the development of this budget. These principles were balanced with a commitment to delivering the initiatives and priorities outlined in the Council Plan 2025-2029, maintaining service levels, and ensuring that our facilities and infrastructure continue to meet the needs of our communities.

The continued support of our residents and communities as they recover from the impact of the bushfires is an ongoing focus area. Council has budgeted $500,000 for bushfire recovery, with additional funding announced but not confirmed. This additional recovery funding has not been budgeted.

An immediate priority in 2026-2027 will be to repair the bridges, culverts and roads in the Burrowye and Guys Forest areas which were destroyed by flash flooding almost immediately after the bushfires in February 2026. Approximately $10 million in works have been budgeted to replace these damaged assets, with the cost of repairs to be covered by Disaster Recovery Funding Assistance from the Australian Government.

The continued maintenance of our roads and road assets in line with Council's Road Management Plan, as well as the delivery of the capital works projects outlined in our Council Plan 2025-2029, are key priorities.

These include:

- Completion of the new $3 million Bethanga Sport Pavilion
- Asset renewal totalling $5 million, of which $2.1 million has been allocated to road and bridge renewal and $1.3 million for plant and fleet replacement
- Sealing of sections of Lake Road and unsealed streets in Towong
- Upgrade works on Flagstaff Road in Bethanga
- The next stages of the Hanson Street upgrade in Corryong
- Drainage works and car parking in Mitta Mitta

In line with community expectations, Council will deliver a range of community wellbeing programs in 2026-2027 to encourage and support social connection.

These will include:

- Implementing the actions from the Municipal Health and Wellbeing Plan 2025-2029, the Youth Strategy 2025-2029, and our Reconciliation Action Plan
- Continuing to establish and promote our libraries as places for educational resources and community connection
- Implementing the actions from the 2022-2033 Towong Shire Recreation Strategy

We will also continue to play a central role in the delivery of Early Years services for our communities due to the very small number of private services in our Shire. In 2026-2027 we will continue to implement the actions and processes from the Early Years Review which was undertaken in 2024/25.

Council believes this budget achieves the balance necessary to meet the needs of our communities by delivering essential services, supporting wellbeing, and delivering bushfire recovery initiatives in areas impacted by the 2026 summer bushfires.

Cr Peter Tolsher
Mayor

2. Executive Summary

The development of the Budget 2026-2027 has been underpinned by a focus on financial sustainability as Council endeavours to deliver quality facilities and services to our community. Recovery from the 2026 summer bushfires will continue and Council will carefully balance delivering this with Shire-wide service and program delivery.

Council has applied the rate cap set by the State Government of 2.75 per cent to our rates. In 2026-2027 we will again balance the restrictions of a rate capped revenue environment with the demand for services, infrastructure and costs that are increasing at a rate greater than the rate cap. With this in mind, we have factored in increases to our kerbside waste collection services following the surge in the cost of fuel which has resulted from the Iran war fuel crisis.

As outlined in the Council Plan 2025-2029, we have maintained a focus on delivering the annual Capital Works Program and asset renewal that includes upgrades for our road network such sealing of gravel roads and the sealing of gravel streets, the latter as part of our urban areas program.

Bushfire recovery works will continue across 2026-2027 as Council maximises the usage of grant opportunities we have successfully sought. We will prioritise disaster funding and works with an immediate focus being road and other infrastructure repairs in the Burrowye and Guys Forest areas. These areas were severely impacted by flash flooding immediately following the 2026 summer bushfire that had just impacted the area.

Council continues to work hard to secure substantial grant funding to support a wide range of capital works for the benefit of our communities. This 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.

Managing cost-of-living pressures and the impacts of global events is a challenge for all levels of government and that is having an adverse impact on the availability of grant funding for all Councils in Victoria, with reduced opportunities creating vigorous competition for available grants.

The $3 million Bethanga Sports Pavilion project is a leading example of this – Council secured a $1 million grant from the State Government though the Regional Community Sports Infrastructure Fund for this project. Works commenced on the project in March 2026, and the project is scheduled to be completed in the first half of the 2026-2027 financial year.

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

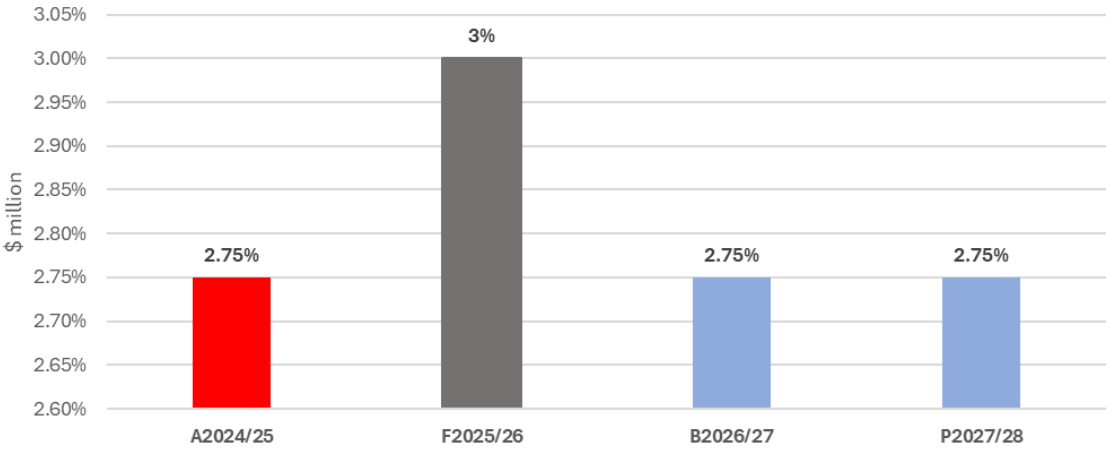
1. where there is an identified recurrent revenue source, directly tied to the reason for borrowing, which will enable the debt to be repaid, or
2. the reason for borrowing is to contribute to a multigenerational strategic project.

There are no borrowings included in the Budget 2026-2027.

Delivering on the needs of our communities in a financially sustainable way will be Council's priority in 2026-2027. In parallel, Council will continue to lobby the State and Federal Governments for greater and more reliable financial support in order to deliver services and maintain and renew infrastructure and help bushfire impacted communities recover as quickly as possible.

3. Budget Indicators

Rate increase

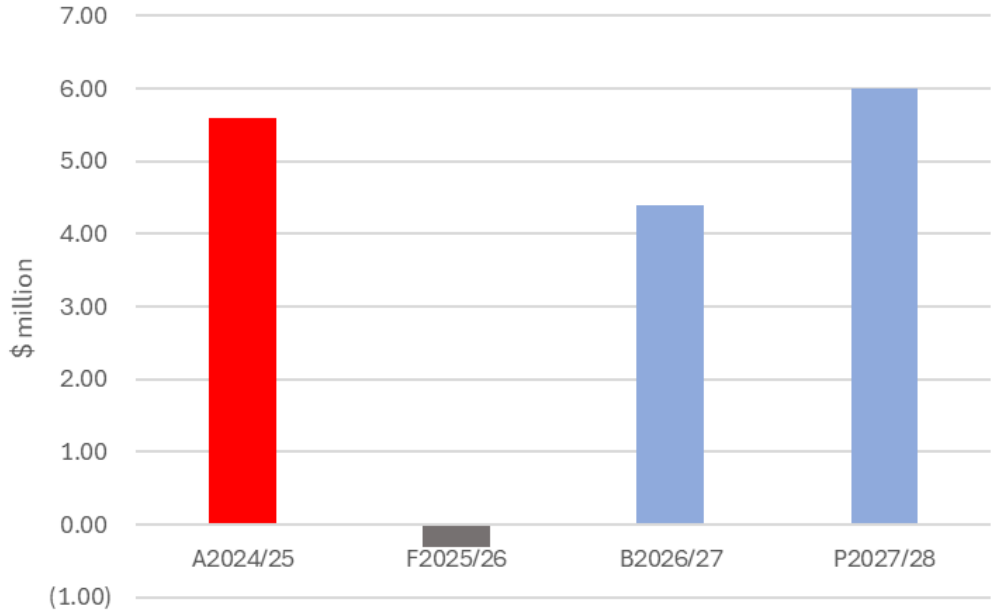


A = Actual F = Forecast B = Budget P = Projected

The average rate increase in 2026–2027 is in line with the State Government's rate cap of 2.75%, down from 3% in 2025–2026 and Council has forecast the average rate increase over the following two years at 2.75%. 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 $11.4 million during 2026/27 which covers general rates, kerbside collection, waste management charges and revenue in lieu of rates.

Operating result



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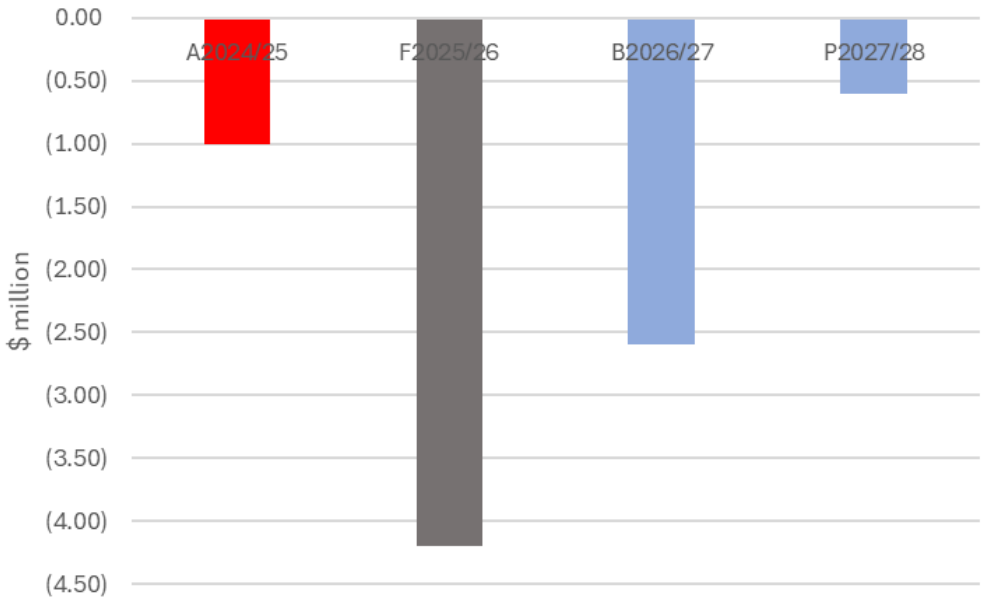
The operating result recognises all revenue received by Council (including capital grants) and all operating expenditure. The expected operating result for the 2026–2027 year is a surplus of $4.4 million.

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.

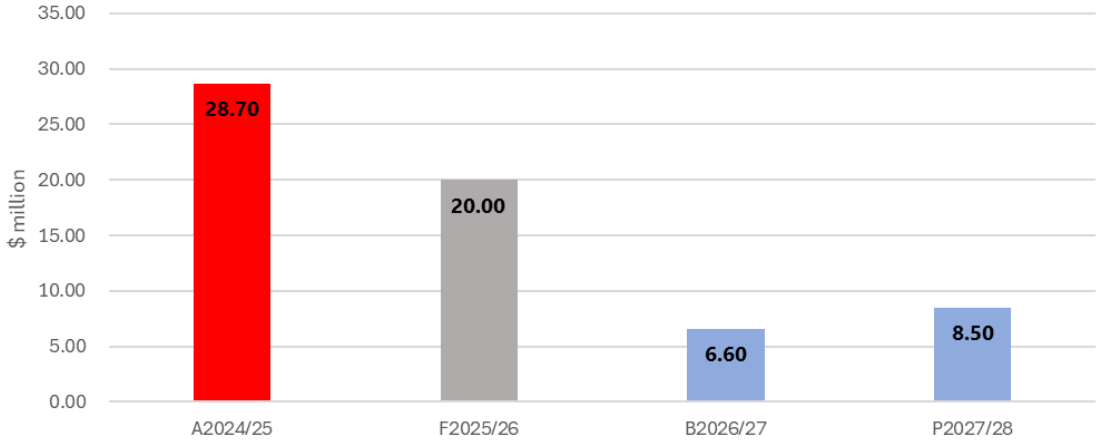
Adjusted underlying result



A = Actual F = Forecast B = Budget

The adjusted underlying result excludes capital grants which are generally non-recurring. The 2026–2027 budget reflects an underlying deficit of $2.61 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



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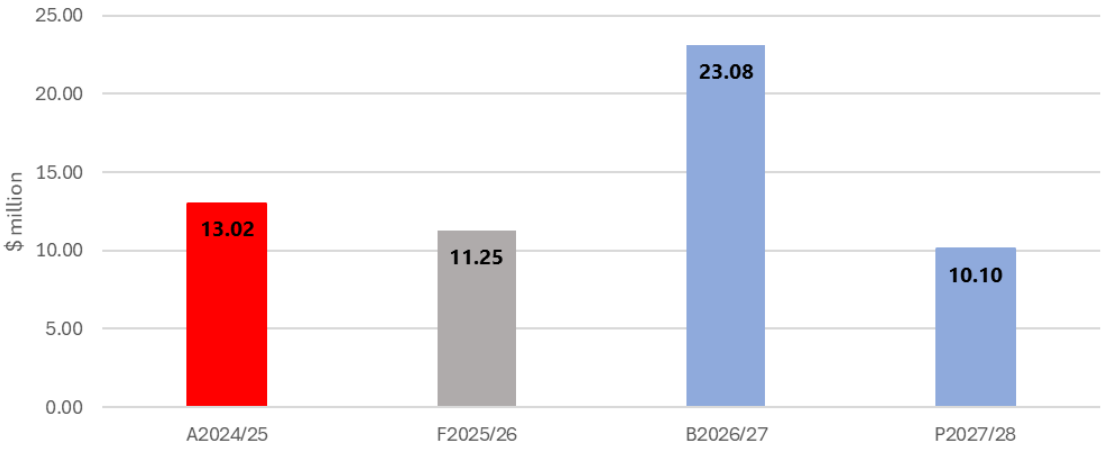
Cash and investments are expected to decrease from $20 million at end of 2025–2026 financial year to $6.6 million and then remain constant for the next few financial years.

We have had considerably high cash balances in recent years due to the inflow of bushfire emergency 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. As the below graph illustrates, Council has some carried forward capital works and the cash balances above reflect if the capital budget was expended in full.

Capital works



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Capital works expenditure for the 2026–2027 year is budgeted at $23.08 million. The capital works program comprises of a number of significant projects as outlined later in the budget, some carried forward projects and some significant works following the February floods. Included in the capital program are:

- Corryong Hanson Street Upgrade
- Yabba Road Upgrades
- Guys Forrest and Burrowye Area Bridge and Road Restorations
- Galleon Park Reconstruction

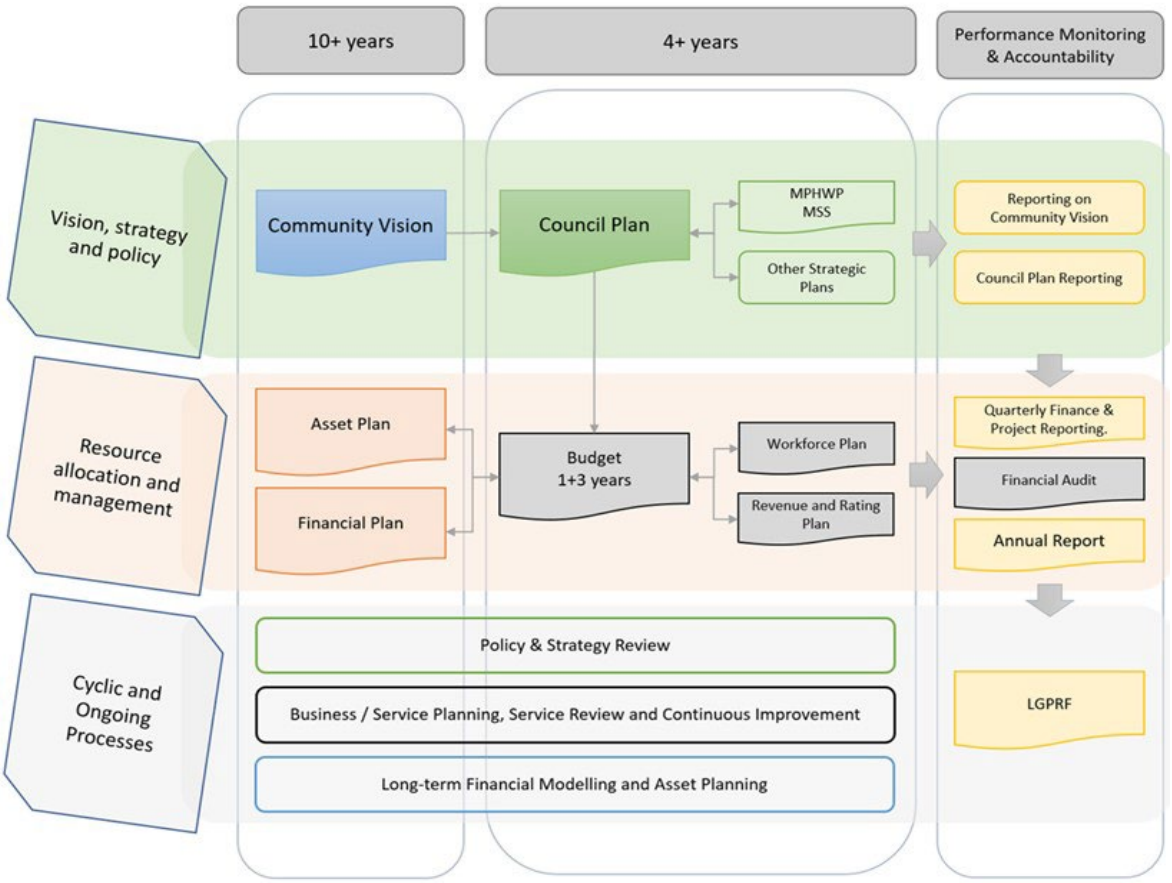
- Early Years Infrastructure Renewals
- Lake Road Pavement Extensions

4. Links to the Council Plan

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

4.1 Legislative Planning and accountability framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated planning and accountability framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precincts and Regions

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

4.2 Our purpose

Community Vision 2031
Towong Shire will be the ideal place to be: welcoming, vibrant and diverse communities with quality facilities and services.

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

Our values

Teamwork
We will help others to achieve by being positive, enthusiastic and confident.

Integrity
We will be honest with strong moral principles.

Pride
We will always take care in what we do.

Respect
We will listen and consider other perspectives and treat each other with courtesy.

4.3 Strategic objectives

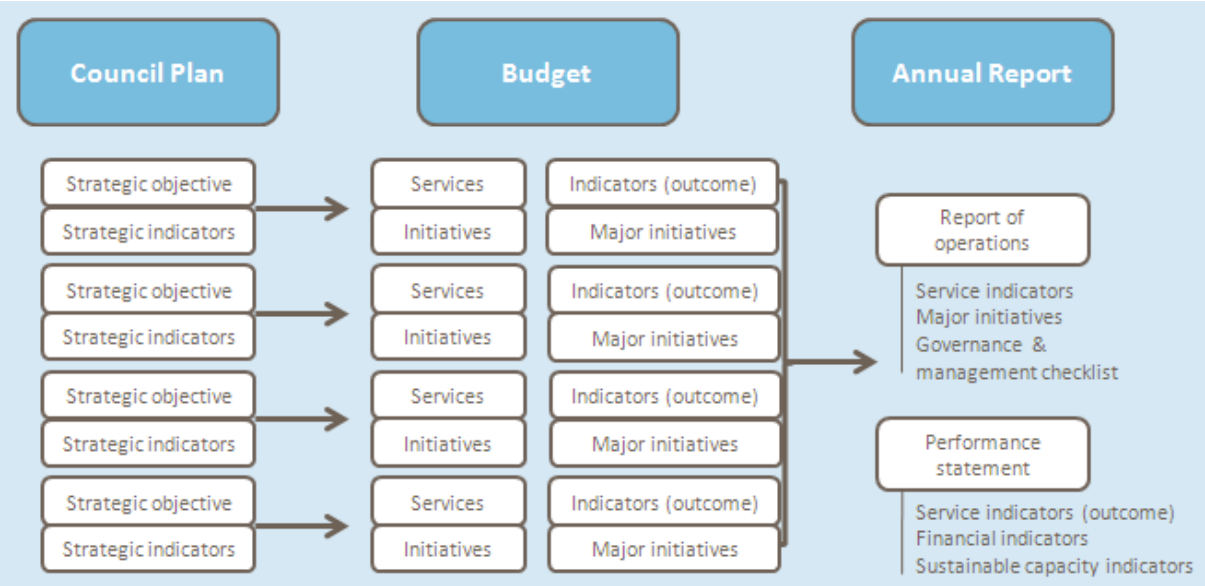
Council delivers services and initiatives contributing to the achievement of the six Strategic Objectives as set out in the *Council Plan 2025-2029*:

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

5. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2026–2027 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
G2 Governance – Consultation and engagement **Satisfaction with community consultation and engagement** (Community satisfaction rating out of 100 with the consultation and engagement efforts of council)	**E2 – Financial efficiency – Expenditure** **Expenses per property assessment** (total expenses per property assessment).
SP2 Statutory planning – Service Standard **Planning applications decided within the relevant required time** (percentage of planning application decisions made within the relevant required time)	**S1 – Financial Stability – Rates Concentration** **Rates compared to adjusted underlying revenue** (rates revenue as a percentage of adjusted underlying revenue).
R2 – Roads – Condition **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).	**L1 – Financial Liquidity – Working Capital** **Current assets compared to current liabilities** (current assets as a percentage of current liabilities).
WC5 – Waste management – waste diversion **Kerbside collection waste diverted from landfill** (percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill).	**O5 – Financial obligations – Asset renewal** **Asset renewal compared to depreciation** (asset renewal and upgrade expenses as a percentage of depreciation).

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

5.1 Strategic Objective 1: Community Wellbeing

To achieve our Community Wellbeing objective, we will:

i. Enhance the health and wellbeing of all residents and communities through access to a range of inclusive and culturally diverse activities, programs, and facilities.
ii. Improve the opportunities for residents and communities to participate in physical activity and recreation.
iii. Maintain and develop quality and efficient Early Years services.
iv. Maintain Emergency Management Co-ordination and activities to strengthen community preparation and resilience for future emergency events.

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.

Strategic Objective: Community Wellbeing			
	Actual 2024/25	Forecast 2025/26	Budget 2026/27
Revenue	3,748	7,664	4,350
Expenditure	5,289	11,313	6,832
Surplus/(Deficit)	(1,541)	(3,649)	(2,482)

Key Council Plan Initiatives and Priorities:

1.1 Implement the actions from the Municipal Health and Wellbeing Plan 2025–2029.

1.2 Promote opportunities for communities to access libraries as a community connection hub and educational resource.

1.3 Facilitate the Murray Arts partnership to support arts and culture groups, individuals and activities throughout the Shire.

1.4 Implement the actions from the Youth Strategy 2025–2029.

1.5 Advocate for the development of a variety of housing options to match community needs.

1.6 Develop a housing strategy for the Upper Murray.

1.7 Implement actions from the Reconciliation Action Plan.

1.8 Implement the recommendations from the LGBTIQA+ Inclusion and Wellbeing Consultation Report.

1.9 Encourage and facilitate the use of the former Corryong Junior Campus site by agencies that provide services and support for children and families.

1.10 Advocate for the establishment of innovative and sustainable transport solutions for remote communities.

1.11 Actively support programs, initiatives, policies and guidelines that promote a gender equal society.

1.12 Participate in key networks to enhance social, economic and environmental wellbeing across the community.

1.13 Actively participate and support networks, events, programs and secure funding for the wellbeing of seniors in the community.

1.14 Identify options for delivering the key strategic priorities from the adopted place plans.

1.15 Seek funding for and deliver a Master Plan for the Tallangatta Showgrounds and Golf Course precinct across the four years.

1.16 Finalise funding and construction of a new cricket training facility at Bethanga Recreation Reserve.

1.17 Complete the Bethanga Recreation Reserve Pavillion Project.

1.18 Complete the Tallandoon Tennis Courts Redevelopment project.

1.19 Implement the actions from the 2022–2033 Towong Shire Recreation Strategy.

1.20 Assess and implement the preferred management model for the Corryong and Tallangatta Pools.

1.21 Develop a detailed Asset Management Plan for Corryong and Tallangatta pools.

1.22 Complete the Bullioh Recreation Reserve Female Friendly Facility project.

1.23 Complete the Cudgewa Recreation Reserve Lighting project.

1.24 Actively engage with community sporting groups in planning and actioning initiatives to support sustainability and volunteer participation.

1.25 Seek funding for the planning and construction of pump tracks across the Shire.

1.26 Continue to implement the priority actions and processes from the 2024–2025 Early Years Review.

1.27 Develop and implement a system to ensure compliance with all Early Years policy and operational requirements.

1.28 Finalise and implement priorities from the Kindergarten Infrastructure Services Plan (KISP) and Childcare Demand Assessments.

1.29 Undertake required actions to secure the permanent Early Years licence at Walwa Primary School.

1.30 Develop options for a possible stand-alone kindergarten in Tallangatta to free up more child care places.

1.31 Continue to plan for the mandatory provision of free 30 hours per week 4 year old kindergarten and 15 hours per week 3 year old kindergarten.

1.32 Collaborate with the Victorian Department of Education to expand Kindergarten capacity in Corryong to meet increased operational demand.

1.33 Develop options to improve the building used for Bellbridge Early Years services to better meet the needs of the service and secure funding to implement modifications.

1.34 Conduct a review of the Maternal Child Health Service.

1.35 Chair and provide Secretariat support to the multi-agency Municipal Emergency Management Planning Committee (MEMPC).

1.36 Deliver the Emergency Recovery Victoria (ERV) funded Resilient Buildings Project.

1.37 Complete the remaining elements of the bushfire related Rebuild program.

1.38 Maintain and enhance Council readiness for future emergency events.

1.39 Continue to lead the delivery of community planning, preparedness, and resilience activities and programs.

Service Performance Indicators

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

5.2 Strategic Objective 2: Asset Management

To achieve our Asset Management objective, we will:

i. Maintain and improve our road and bridge network to meet the levels of service established in consultation with our communities.
ii. Create inviting, accessible town centres that provide excellent amenity for locals and visitors.
iii. Create safe, clean open spaces and playgrounds that allow for passive and active recreation activities.
iv. Manage our assets over the long term in a cost effective, sustainable way.

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

Service area	Description of services provided
	-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.

Strategic Objective: Asset Management	Actual 2024/25	Forecast 2025/26	Budget 2026/27
Revenue	5,548	1,633	2,920
Expenditure	14,225	11,957	12,387
Surplus/(Deficit)	**(8,677)**	**(10,324)**	**(9,467)**

Key Council Plan Initiatives and Priorities:

2.1 Deliver the annual Capital Works Program.

2.2 Continue the upgrade of Georges Creek Road.

2.3 Complete upgrades of Hanson Street, Corryong from Sugarloaf Road to Kiel Street in staged increments.

2.4 Progressively deliver the upgrade of the unsealed sections of Lake Road.

2.5 Progressively deliver the upgrade of Flagstaff Road, Bethanga in staged increments.

2.6 Seek funding to deliver a rolling program for the maintenance of identified limited access roads.

2.7 Improve Lake Road – between Bellbridge and Kurrajong Gap Road Intersection.

2.8 Advocate for the upgrade of the Benambra–Corryong Road from Stacey's Bridge for 40km southward.

2.9 Seek funding to deliver upgrades of key transport routes and hazardous road alignments to improve efficiency and safety.

2.10 Seek funding to deliver upgrades of load limited bridges on strategic transport routes.

2.11 Continue to deliver the upgrade of unsealed streets in urban areas program.

2.12 Complete streetscape upgrades in Mitta Mitta.

2.13 Implement streetscape upgrades in Towong, Tintaldra and Cudgewa.

2.14 Continue to deliver the strategic footpath network improvement program in urban areas including access and egress for the elderly, school children and other critical paths.

2.15 Develop a strategic disabled parking plan that links to the strategic footpath plan for access and egress for older people throughout the Shire.

2.16 Collaborate with schools, hospitals, and businesses to resolve parking issues throughout the Shire.

2.17 Develop and implement a Shire-wide Open Space and Playground strategy.

2.18 Consider Koetong Recreation Reserve upgrades within the Open Space and Playground strategy.

2.19 Investigate options for additional boat ramps.

2.20 Advocate for increased funding for enhanced access and recreational use at Lake Hume, Dartmouth Pondage, and Banimboola storage.

2.21 Undertake critical infrastructure upgrades at Colac Colac Caravan Park.

2.22 Seek funding to deliver improved public toilets across the Shire.

2.23 Implement an Asset Management system for all Council owned assets.

2.24 Deliver annual asset inspection and renewal programs per asset management and Road Management Plan requirements.

2.25 Review the operation and ongoing maintenance of the Corryong Saleyards and consider options for the future of the Saleyards.

5.3 Strategic Objective 3: Economic & Tourism Development

To achieve our Economic & Tourism Development objective, we will:

i. Seek opportunities to develop tourism infrastructure and events to promote Towong Shire's attraction to visitors.
ii. Contribute to the economic sustainability of the Shire through enhanced business development opportunities.
iii. Support the agricultural industry with education, commercial partnerships and diversification opportunities.

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.

Strategic Objective: Economic and Tourism Development			
	Actual 2024/25	Forecast 2025/26	Budget 2026/27
Revenue	152	50	-
Expenditure	1,019	451	560
Surplus/(Deficit)	(867)	(401)	(560)

Key Council Plan Initiatives and Priorities:

3.1 Seek funding for the implementation of the Mount Elliot Masterplan.

3.2 Continue to support Mitta Valley Inc plan and develop the Mitta Valley Mountain Bike Park.
3.3 Seek funding for the Shelley Wilderness Trail.

3.4 Seek funding to broaden the Pine Mountain Experience.

3.5 Seek funding to extend the High Country Rail Trail from Berringama to Colac Colac.

3.6 Prioritise projects identified in the Activating Lake Hume Masterplan and seek funding for implementation.

3.7 Establish a new adventure tourism event in the Mitta Valley that supports economic development.

3.8 Create a plan for the delivery of Shire entry, and town entry signage across the Shire and seek funding for implementation.

3.9 Establish a container café and Council service hub in Bellbridge.

3.10 Review the scope, scale, funding and location of a Bellbridge Project to deliver community and commercial facilities.

3.11 Seek opportunities to apply the destination brands across the Shire.

3.12 Revitalise the Eskdale Visitor Information Centre and amenities block.

3.13 Collaborate with Goulburn Murray Water (GMW) to identify and realise opportunities for activation of GMW land.

3.14 Secure Committee of Management status of the Tallangatta Caravan Park.

3.15 Expand the reach of tourism marketing and promotional materials, with a particular focus on the Lake Hume and Mitta Valley.

3.16 Seek funding to deliver a range of public toilets on the High Country Rail Trail (HCRT).

3.17 Collaborate with Lifecycle Upper Murray to seek funding for the development of a social enterprise business plan for the ongoing maintenance of the proposed HCRT extension, and Mount Elliot Adventure Park.

3.18 Seek funding to provide assistance to Upper Murray Inc (UMI) in enabling the Towong to Corryong Walking Trail Project to be shovel ready.

3.19 Seek funding to develop plans for the secure exhibition and storage of Old Tallangatta assets.

3.20 Connect businesses to learning, development and networking opportunities to increase capacity.

3.21 Inspire and support small business through the delivery of motivational capacity building workshops.

3.22 Seek funding to develop a Tallangatta Industrial Estate and explore other opportunities the Estate could offer for the future growth of the Township of Tallangatta.

3.23 Seek funding for a resource to facilitate business opportunity and development.

3.24 Seek funding for a planning study for the future expansion and activation of the Corryong Aerodrome.

3.25 Collaborate with other partners and stakeholders to support and strengthen existing and developing farming and agricultural industry groups across the Shire.

3.26 Partner with key stakeholders to seek funding to strengthen the capability of developing or expanding agricultural innovations and initiatives.

3.27 Seek support for the growth of value-add product and diversification opportunities for the agriculture industry.

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

5.4 Strategic Objective 4: Land Use

To achieve our Land Use objective, we will:

i. To support the development and management of land and properties through the delivery of quality Land Use Planning, Building, and Environmental Health Services.
ii. To maximise waste management opportunities through recycling, education, and specific projects.
iii. Integrate sustainable environmental management practices into all of our activities.

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.
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.

Strategic Objective: Land Use			
	Actual 2024/25	Forecast 2025/26	Budget 2026/27
Revenue	258	236	234
Expenditure	1,025	729	878
Surplus/(Deficit)	(767)	(493)	(644)

Key Council Plan Initiatives and Priorities:

4.1 Facilitate the development and management of land and properties through the delivery of quality Land Use Planning, Building, Environmental Health, and Compliance Services.

4.2.1 Complete the authorised Planning Scheme Amendment process to deliver a Settlement Strategy that details growth opportunities and limitations in Rural zonings.

4.2.2 Complete the authorised Planning Scheme Amendment process to deliver a Settlement Strategy that provides opportunity for second dwellings on farming properties to facilitate succession planning.

4.3 Seek funding to extend the Heritage Study.

4.4 Continue to update planning scheme overlays as identified and as funding allows.

4.5 Maintain the service level standards prescribed in the Environmental Health contract.

4.6 Continue to implement and refine the Greenlight systems for Planning and Building Services.

4.7 Establish and formalise a new agreement for the delivery of the Building Services Shared Service with Indigo Shire Council.

4.8 Review the Domestic Wastewater Management Plan.

4.9 Advocate for funding for necessary civil and community infrastructure to achieve the State Government housing target of 550 by 2051 for Towong Shire.

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

5.5 Strategic Objective 5: Environmental Sustainability

To achieve our Environmental Sustainability objective, we will:

i. To maximise waste management opportunities through recycling, education, and specific projects.
ii. Integrate sustainable environmental management practices into all of our activities.

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.

Strategic Objective: Environmental Sustainability	Actual 2024/25	Forecast 2025/26	Budget 2026/27
Revenue	3,096	5,491	2,267
Expenditure	2,504	5,767	4,186
Surplus/(Deficit)	591	(276)	(1,919)

Key Council Plan Initiatives and Priorities:

5.1 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.

5.2 Continue to implement recycling service operations as per Victorian Government Circular Economy Strategy to deliver a system for waste and recycling collection including separation of glass, green waste and organics.

5.3 Improve the use of recycled materials in infrastructure projects e.g. crushed concrete, glass and rubber.

5.4 Seek funding to investigate options and feasibility for the establishment of a recycling industry within the Shire.

5.5 Invest in community education programs to improve waste and recycling separation.

5.6 Investigate options for hard waste, green waste and agricultural waste management.
5.7 Implement required measures to ensure management of closed landfills is compliant with EPA requirements.

5.8 Investigate and implement options for the management of roadside vegetation.

5.9 Continue to implement Climate Adaptation objectives to achieve increased coverage in urban streets.

5.10 Develop a Climate Variability Action Plan (including actions to reduce carbon emissions, electric vehicle charging, improve health and wellbeing impacts on our ageing population).

5.11 Seek funding to establish a network of electric car charging stations.

5.12 Explore the option of establishing a native vegetation offset site within the Shire.

Service Performance Indicators

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

5.6 Strategic Objective 6: Organisational Improvement

To achieve our Organisational Improvement objective, we will:

i. Be financially sustainable into the future to allow us to serve our communities.
ii. Embed a customer focused approach to customer service, advocacy, communication, consultation and engagement.
iii. Promote strong governance across the delivery of Council services, ensuring corporate knowledge is documented and enduring.
iv. Improve efficiency and compliance through adoption of business technology that promotes collaboration and integration.

v. Attract and retain talented employees, through a whole of employment lifecycle management approach (preferred employer) and provide a safe and healthy environment for our staff to work

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.

Strategic Objective: Organisational Improvement	Actual 2024/25	Forecast 2025/26	Budget 2026/27
Revenue	12,944	4,691	6,042
Expenditure	4,154	4,538	4,952
Surplus/(Deficit)	8,789	153	1,090

Key Council Plan Initiatives and Priorities:

6.1 Implement appropriate systems and processes for the regular review and reporting of budgets, long term financial plan and financial sustainability.

6.2 Create a register of all leases and hire agreements for Council buildings, facilities and land, and policy for the consistent, fair and efficient management of these assets.

6.3 Implement and manage a comprehensive Grants Register that provides oversight for the progress and acquittal of all grant related activities.

6.4 Review and refine the Communications and Engagement Strategy to ensure we achieve extensive reach and effective community engagement and information sharing.

6.5 Provide customer service, community consultation and engagement, and local government training to all staff.

6.6 Continue to improve the Customer Relationship Management system to enable timely response and resolution to enquiries and requests.

6.7 Advocate on behalf of our community and the local government sector on issues of importance, including but not limited to; telecommunications, power security, internet, health and emergency services.

6.8 Implement the SharePoint based Records Management System to ensure all Council records are managed in accordance with legislative requirements.

6.9 Conduct a review of the functions and services delivered by Council and the organisational structure to ensure Council remains financially sustainable.

6.10 Conduct a service review of every service (both internal and external) during the period of this Council Plan.

6.11 Progressively create procedural documents to facilitate retention of corporate knowledge.

6.12 Improve service delivery and reduce costs through process improvement and shared services.

6.13 Implement Occupational Health and Safety software to ensure we keep our staff, contractors and elected representatives safe and well.

6.14 Implement a Human Resource Management system to ensure efficient and accurate management of the employment lifecycle.

6.15 Implement an Asset Management system that manages Council-owned assets.

6.16 Develop a strategy to migrate operating systems to the Cloud.

6.17 Continuously monitor and identify opportunities for innovation, efficiency and process improvement through technology and artificial intelligence.

6.18 Develop and implement a People Plan to ensure we have a high performing, engaged and skilled workforce.

6.19 Ensure all safety procedures, processes and systems are compliant with all legislative and regulatory requirements.

6.20 Continue to provide training and skill development opportunities for staff to ensure the retention and attraction of staff in key service units.

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.

6. 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 2026/27*. 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 2026/27* in the form of a statement of progress in the Report of Operations.

6.1 Reconciliation with budgeted operating result

	Net Cost ($,000)	Expenditure ($,000)	Revenue ($,000)
Asset Management	9,467	12,387	(2,920)
Community Wellbeing	2,482	6,832	(4,350)
Economic and Tourism Development	560	560	-
Environmental Sustainability	1,919	4,186	(2,267)
Land Use	642	878	(234)
Organisational Improvement	(1,090)	4,952	(6,042)
Total Services Deficit	**13,979**	**29,794**	**(15,813)**
Funding Sources			
Rates	(9,426)		
Capital Grants	(8,954)		
Total Funding Sources	**(18,379)**		
Surplus/(Deficit) for the year	**4,401**		

6.2 Forecast Financial Statements

This section presents information regarding the Forecast Financial Statements and Statement of Human Resources. The Budget information for 2026 - 2027 has been supplemented with long term financial plan projections to 2026 -2035.

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

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

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

Comprehensive Income Statement
For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
Income / Revenue						
Rates and charges	7.1.1	11,071	**11,435**	11,749	12,073	12,405
Statutory fees and fines	7.1.2	259	**277**	305	335	369
User fees	7.1.3	1,193	**1,115**	1,515	1,629	1,751
Grants - operating	7.1.4	9,851	**10,160**	9,392	9,673	9,964
Grants - capital	7.1.4	5,390	**8,954**	8,293	4,540	3,463
Contributions - monetary	7.1.5	120	**31**	-	-	-
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		-	**360**	-	-	-
Fair value adjustments for investment property		89	**96**	103	110	118
Other income	7.1.6	6,387	**1,768**	2,249	2,140	1,962
Total income / revenue		34,360	**34,195**	33,606	30,500	30,030
Expenses						
Employee costs	7.1.7	12,170	**12,330**	12,029	12,329	12,638
Materials and services	7.1.8	16,290	**11,168**	9,070	9,469	9,679
Depreciation	7.1.9	5,935	**5,919**	6,097	6,279	6,468
Finance costs		17	**19**	20	20	21
Other expenses	7.1.10	334	**358**	376	395	414
Total expenses		34,746	**29,794**	27,591	28,492	29,220
Surplus/(deficit) for the year		(386)	**4,401**	6,015	2,008	810
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		-	**-**	-	-	-
Total other comprehensive income		-	**-**	-	-	-
Total comprehensive result		(386)	4,401	6,015	2,008	810

Balance Sheet
For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
Assets						
Current assets						
Cash and cash equivalents		20,071	**6,635**	8,448	6,803	8,393
Trade and other receivables		2,853	**2,976**	2,785	2,550	2,491
Other financial assets		-	**-**	-	-	-
Inventories		383	**383**	383	383	383
Prepayments		339	**339**	339	339	339
Non-current assets classified as held for sale		-	**-**	-	-	-
Contract assets		-	**-**	-	-	-
Other assets		2,379	**2,379**	2,379	2,379	2,379
Total current assets	7.2.1	26,025	**12,712**	14,334	12,454	13,985
Non-current assets						
Investments in associates, joint arrangement and subsidiaries		43	**43**	43	43	43
Property, infrastructure, plant & equipment		296,460	**313,630**	317,703	321,547	320,755
Investment property		1,364	**1,460**	1,563	1,673	1,790
Total non-current assets	7.2.1	297,867	**315,133**	319,308	323,263	322,589
Total assets		323,892	**327,845**	333,643	335,717	336,574
Liabilities						
Current liabilities						
Trade and other payables		2,505	**2,057**	1,839	1,907	1,953
Trust funds and deposits		739	**739**	739	739	739
Provisions		1,702	**1,702**	1,702	1,702	1,702
Total current liabilities	7.2.2	4,946	**4,498**	4,280	4,348	4,394
Non-current liabilities						
Provisions		1,195	**1,195**	1,195	1,195	1,195
Total non-current liabilities	7.2.2	1,195	**1,195**	1,195	1,195	1,195
Total liabilities		6,141	**5,693**	5,475	5,543	5,589
Net assets		317,751	**322,152**	328,167	330,174	330,985
Equity						
Accumulated surplus		134,668	**139,069**	145,084	147,091	147,902
Reserves		183,083	**183,083**	183,083	183,083	183,083
Total equity	7.2.3	317,751	**322,152**	328,167	330,174	330,985

Statement of Changes in Equity
For the four years ending 30 June 2030

	NOTES	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000
2026 Forecast Actual				
Balance at beginning of the financial year		318,136	135,054	183,082
Surplus/(deficit) for the year		(386)	(386)	-
Balance at end of the financial year		**317,751**	**134,668**	**183,082**
2027 Budget				
Balance at beginning of the financial year		**317,751**	**134,668**	**183,082**
Surplus/(deficit) for the year		**4,401**	**4,401**	**-**
Balance at end of the financial year		**322,152**	**139,069**	**183,082**
2028				
Balance at beginning of the financial year		322,152	139,069	183,082
Surplus/(deficit) for the year		6,015	6,015	-
Balance at end of the financial year		**328,167**	**145,084**	**183,082**
2029				
Balance at beginning of the financial year		328,167	145,084	183,082
Surplus/(deficit) for the year		2,008	2,008	-
Balance at end of the financial year		**330,174**	**147,092**	**183,082**
2030				
Balance at beginning of the financial year		330,174	147,092	183,082
Surplus/(deficit) for the year		810	810	-
Balance at end of the financial year		**330,985**	**147,902**	**183,082**

Statement of Cashflows
For the four years ending 30 June 2030

	Notes	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	2027/28 $'000	Projections 2028/29 $'000	2029/30 $'000
		Inflows (Outflows)	**Inflows (Outflows)**	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		11,164	**11,426**	11,726	12,043	12,377
Statutory fees and fines		287	**304**	333	366	403
User fees		1,323	**1,226**	1,631	1,781	1,915
Grants - operating		9,933	**10,151**	9,457	9,648	9,940
Grants - capital		5,435	**8,947**	8,349	4,847	3,552
Interest received		1,881	**1,401**	1,523	1,394	1,195
Other receipts		3,256	**833**	802	819	842
Net GST refund / payment		2,762	**3,151**	1,837	1,728	1,327
Employee costs		(13,115)	**(12,551)**	(12,056)	(12,302)	(12,613)
Materials and services		(10,586)	**(8,823)**	(7,786)	(7,951)	(8,231)
Utilities Paid		(235)	**(236)**	(243)	(255)	(268)
Other payments		(8,906)	**(3,867)**	(2,573)	(2,626)	(2,605)
Net cash provided by/(used in) operating activities	7.4.1	3,199	**11,962**	12,999	9,492	7,833
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(12,280)	**(25,398)**	(11,186)	(11,137)	(6,244)
Proceeds from sale of property, infrastructure, plant and equipment		397	**-**	-	-	-
Drawings from financial investments		22,596	**-**	-	-	-
Net cash provided by/ (used in) investing activities	7.4.2	10,713	**(25,398)**	(11,186)	(11,137)	(6,244)
Cash flows from financing activities						
Proceeds from borrowings		-	**-**	-	-	-
Repayment of borrowings		-	**-**	-	-	-
Net cash provided by/(used in) financing activities	7.4.3	-	**-**	-	-	-
Net increase/(decrease) in cash & cash equivalents		13,912	**(13,436)**	1,813	(1,645)	1,589
Cash and cash equivalents at the beginning of the financial year		6,159	**20,071**	6,635	8,448	6,803
Cash and cash equivalents at the end of the financial year		20,071	**6,635**	8,448	6,803	8,392

Statement of Capital Works
For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
Property						
Land		1,005	**-**	-	-	-
Total land		1,005	**-**	-	-	-
Buildings		1,331	**2,059**	682	701	720
Total buildings		1,331	**2,059**	682	701	720
Total property		2,336	**2,059**	682	701	720
Plant and equipment						
Plant, machinery and equipment		1,836	**1,270**	1,185	888	841
Fixtures, fittings and furniture		139	**30**	33	34	35
Computers and telecommunications		74	**90**	55	57	58
Total plant and equipment		2,049	**1,390**	1,273	979	934
Infrastructure						
Roads		3,075	**12,583**	2,141	2,220	2,281
Bridges		1,223	**5,350**	342	351	360
Footpaths and cycleways		497	**585**	130	133	137
Drainage		85	**470**	73	75	77
Recreational, leisure and community facilities		52	**219**	143	147	151
Waste management		511	**153**	110	113	116
Parks, open space and streetscapes		1,377	**280**	307	315	322
Other infrastructure		50	**-**	4,967	5,091	580
Total infrastructure		6,870	**19,640**	8,214	8,445	4,022
Total capital works expenditure	7.5.1	11,255	**23,089**	10,169	10,124	5,678
Represented by:						
New asset expenditure		-	**6,775**	4,691	4,808	290
Asset renewal expenditure		11,255	**9,795**	5,201	5,034	5,098
Asset expansion expenditure		-	**-**	-	-	290
Asset upgrade expenditure		-	**6,519**	276	283	-
Total capital works expenditure	7.5.1	11,255	**23,089**	10,169	10,124	5,678
Funding sources represented by:						
Grants		5,390	**14,048**	2,484	2,546	-
Contributions		-	**312**	-	-	-
Council cash		5,865	**8,729**	7,685	7,580	5,678
Borrowings		-	**-**	-	-	-
Total capital works expenditure	7.5.1	11,255	**23,089**	10,169	10,124	5,678

Statement of Human Resources
For the four years ending 30 June 2030

	Forecast Actual	Budget	Projections		
	2025/26	2026/27	2027/28	2028/29	2029/30
	$'000	$'000	$'000	$'000	$'000
Staff expenditure					
Employee costs - operating	12,170	**12,330**	12,029	12,329	12,638
Employee costs - capital	-	**400**	420	441	463
Total staff expenditure	12,170	**12,730**	12,449	12,770	13,101
	FTE	**FTE**	FTE	FTE	FTE
Staff numbers					
Employees	118	**120**	117	117	117
Total staff numbers	118	**120**	117	117	117

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
	2026/27	Full Time	Part time		
	$'000	$'000	$'000	$'000	$'000
Asset Management	**4,041**	3,658	334	48	-
Community Wellbeing	**4,553**	2,524	1,926	104	-
Economic and Tourism Development	**238**	217	21	-	-
Environmental Sustainability	**373**	311	-	62	-
Land Use	**67**	-	67	-	-
Organisational Improvement	**3,058**	2,256	797	5	-
Total permanent staff expenditure	**12,330**	8,965	3,145	219	-
Other employee related expenditure	**-**				
Capitalised labour costs	**400**				
Total expenditure	**12,730**				

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
	2026/27	Full Time	Part time		
Asset Management	**44.5**	41.2	2.8	0.6	-
Community Wellbeing	**44.7**	23.7	20.3	0.8	-
Economic and Tourism Development	**2.1**	1.9	0.2	-	-
Environmental Sustainability	**3.3**	2.8	-	0.5	-
Land Use	**0.8**	-	0.8	-	-
Organisational Improvement	**24.7**	16.9	7.7	0.0	-
Total staff	**120.1**	86.5	31.7	1.9	-

Statement of Planned Human Resources Expenditure
For the four years ending 30 June 2030

	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000
Asset Management				
Permanent - Full time	3,658	3,759	3,862	3,968
Women	677	695	715	734
Men	2,574	2,645	2,717	2,792
Persons of self-described gender	408	419	430	442
Permanent - Part time	334	343	353	362
Women	37	38	39	40
Men	297	305	314	322
Persons of self-described gender	-	-	-	-
Total Asset Management	3,992	4,102	4,215	4,331
Community Wellbeing				
Permanent - Full time	2,524	2,598	2,435	2,502
Women	1,480	1,574	1,406	1,445
Men	642	660	678	697
Persons of self-described gender	401	365	351	360
Permanent - Part time	1,926	1,979	2,033	2,089
Women	1,776	1,825	1,875	1,926
Men	85	88	90	92
Persons of self-described gender	65	67	68	70
Total Community Wellbeing	4,450	4,577	4,468	4,591
Economic and Tourism Development				
Permanent - Full time	217	223	229	235
Women	217	223	229	235
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Permanent - Part time	21	22	22	23
Women	21	22	22	23
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Economic and Tourism Development	238	245	251	258
Environmental Sustainability				
Permanent - Full time	311	319	328	337
Women	-	-	-	-
Men	311	319	328	337
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Environmental Sustainability	311	319	328	337
Land Use				
Permanent - Full time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Permanent - Part time	67	69	71	73
Women	-	-	-	-
Men	67	69	71	73
Persons of self-described gender	-	-	-	-
Total Land Use	67	69	71	73

Organisational Improvement				
Permanent - Full time	2,256	2,381	2,447	2,514
Women	1,132	1,195	1,228	1,262
Men	1,059	1,118	1,148	1,180
Persons of self-described gender	65	68	70	72
Permanent - Part time	797	842	865	888
Women	643	679	698	717
Men	154	162	167	171
Persons of self-described gender	-	-	-	-
Total Organisational Improvement	3,053	3,223	3,311	3,403
Casuals, temporary and other expenditure	219	200	206	212
Capitalised labour costs	400	420	441	463
Total staff expenditure (excludes Capitalised La	**12,330**	**12,736**	**12,851**	**13,204**

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
Asset Management				
Permanent - Full time	41.2	41.2	41.2	41.2
Women	6.6	6.6	6.6	6.6
Men	31.8	31.8	31.8	31.8
Persons of self-described gender	2.8	2.8	2.8	2.8
Permanent - Part time	2.8	2.8	2.8	2.8
Women	0.5	0.5	0.5	0.5
Men	2.3	2.3	2.3	2.3
Persons of self-described gender	-	-	-	-
Total Asset Management	43.9	43.9	43.9	43.9
Community Wellbeing				
Permanent - Full time	23.7	23.7	21.5	21.5
Women	14.9	14.9	13.5	13.5
Men	3.8	3.8	3.8	3.8
Persons of self-described gender	5.0	5.0	4.2	4.2
Permanent - Part time	20.3	20.3	20.3	20.3
Women	18.7	18.7	18.7	18.7
Men	0.8	0.8	0.8	0.8
Persons of self-described gender	0.8	0.8	0.8	0.8
Total Community Wellbeing	43.9	43.9	41.8	41.8
Economic and Tourism Development				
Permanent - Full time	1.9	1.9	1.9	1.9
Women	1.9	1.9	1.9	1.9
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Permanent - Part time	0.2	0.2	0.2	0.2
Women	0.2	0.2	0.2	0.2
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Economic and Tourism Development	2.1	2.1	2.1	2.1

Environmental Sustainability				
Permanent - Full time	2.8	2.8	2.8	2.8
Women	-	-	-	-
Men	2.8	2.8	2.8	2.8
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Environmental Sustainability	2.8	2.8	2.8	2.8
Land Use				
Permanent - Full time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Permanent - Part time	0.8	0.8	0.8	0.8
Women	-	-	-	-
Men	0.8	0.8	0.8	0.8
Persons of self-described gender	-	-	-	-
Total Land Use	0.8	0.8	0.8	0.8
Organisational Improvement				
Permanent - Full time	16.9	16.9	16.9	16.9
Women	7.6	7.6	7.6	7.6
Men	8.6	8.6	8.6	8.6
Persons of self-described gender	0.8	0.8	0.8	0.8
Permanent - Part time	7.7	7.7	7.7	7.7
Women	6.2	6.2	6.2	6.2
Men	1.5	1.5	1.5	1.5
Persons of self-described gender	-	-	-	-
Total Organisational Improvement	24.6	24.6	24.6	24.6
Casuals and temporary staff	1.9	1.8	1.8	1.8
Capitalised labour	4.0	4.0	4.0	4.0
Total staff numbers	**120.1**	**119.9**	**117.8**	**117.8**

7. Notes to the financial statements

7.1 Comprehensive Income Statement

7.1.1 Rates and charges

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

In developing the *Budget 2026-2027*, 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 2026-2027 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of Council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.75% in line with the rate cap. Due to the increased cost of fuel expected to be on charged by our waste service contractors, the total kerbside collection charges will increase by close to 7.5% from the prior year and there will be an increase of $33.00 to the waste facilities management charge in 2026-2027.

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% under s. 2 of the penalty interest rates Act 1983.

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

	2025/26 Forecast Actual $'000	2026/27 Budget $'000	Change $'000	%
General rates*	7,400	**7,581**	181	**2.45%**
Municipal charge*	1,392	**1,430**	38	**2.73%**
Kerbside collection	1,450	**1,560**	110	**7.59%**
Waste management charge	416	**449**	33	**7.93%**
Revenue in lieu of rates	415	**415**	-	**0.00%**
Total rates and charges	11,071	**11,435**	362	**3.27%**

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

7.1.1(b) - The rate in the dollar to be levied as general rates under Section 158 of the Act for each type or class of land compared with the previous financial year

Type or class of land	2025/26 cents/$CIV*	2026/27 cents/$CIV*	Change
General rate for rateable residential properties	0.2367	**0.2413**	**1.94%**
General rate for rateable rural residential properties	0.2367	**0.2413**	**1.94%**
General rate for rateable rural properties	0.1894	**0.1930**	**1.90%**
General rate for rateable business properties	0.2130	**0.2172**	**1.97%**
General rate for rateable undeveloped residential properties	0.7574	**0.7720**	**1.93%**

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

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

Type or class of land	2025/26 $'000	2026/27 $'000	Change $'000	Change %
Residential	1,542	**1,629**	87	**5.64%**
Rural Residential	1,224	**1,316**	92	**7.52%**
Rural	4,338	**4,309**	- 29	**-0.67%**
Business	177	**195**	18	**10.17%**
Undeveloped Residential	119	**131**	12	**10.08%**
Total amount to be raised by general rates	7,400	**7,581**	180	**2.43%**

7.1.1(d) - The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year

Type or class of land	2025/26 Number	2026/27 Number	Change Number	Change %
Residential	1,726	**1,724**	- 2	**-0.12%**
Rural Residential	946	**940**	- 6	**-0.63%**
Rural	1,574	**1,567**	- 7	**-0.44%**
Business	247	**243**	- 4	**-1.62%**
Undeveloped Residential	113	**116**	3	**2.65%**
Total number of assessments	4,606	4,590	- 16	**-0.35%**

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

7.1.1(f) - The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year

Type or class of land	2025/26 $'000	2026/27 $'000	Change $'000	Change %
Residential	651,471	**675,282**	23,811	**3.65%**
Rural Residential	517,825	**545,296**	27,471	**5.31%**
Rural	2,288,586	**2,232,870**	- 55,716	**-2.43%**
Business	84,285	**89,638**	5,353	**6.35%**
Undeveloped Residential	15,859	**17,026**	1,167	**7.36%**
Total value of land	3,558,026	**3,560,112**	2,086	**0.06%**

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

Type of Charge	Per Rateable Property 2025/26 $	Per Rateable Property 2026/27 $	Change $	Change %
Municipal	347	**356**	9	**2.59%**

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

Type of Charge	2025/26 $	2026/27 $	Change $	Change %
Municipal	1,392,858	**1,429,696**	36,838	**2.64%**

7.1.1(i) - The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property 2025/26 $	Per Rateable Property 2026/27 $	Change $	Change %
Kerbside Collection:				
Garbage (80L) and recycling (240L)	310	**333**	23	**7.42%**
Garbage (140L) and recycling (240L)	340	**365**	25	**7.35%**
Garbage (240L) and recycling (240L)	380	**409**	29	**7.63%**
Garbage (80L) Recycling (240L) and FOGO (240L)	470	**505**	35	**7.45%**
Garbage (140L) Recycling (240L) and FOGO (240L)	495	**532**	37	**7.47%**
Garbage (240L) Recycing (240L) and FOGO (240L)	530	**570**	40	**7.55%**
Additional Garbage (240L)	495	**532**	37	**7.47%**
Additional Garbage (140L)	380	**409**	29	**7.63%**
Additional Recycling - 240 Litre	180	**194**	14	**7.78%**
FOGO (240L)	155	**165**	10	**6.45%**
Garbage/Recyle Service Extension - per km	0.20	**0.20**	-	**0.00%**
Waste Facilities Management charge	104	**112**	8	**7.69%**
Total	3,839	**4,126**	287	**7.48%**

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

7.1.1(j) - The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year

Type of Charge	2025/26 $	2026/27 $	Change $	Change %
Kerbside Collection	1,451	**1,560**	109	**7.51%**
Waste Management	416	**449**	33	**7.93%**
Total	1,867	**2,009**	142	**7.61%**

7.1.1(k) The estimated total amount to be raised by all rates and charges compared with the previous financial year

	2025/26	2026/27	Change	
	$'000	$'000	$'000	%
Kerbside Collection:				
Garbage (80L) and recycling (240L)	6	**6**	0	**7.42%**
Garbage (140L) and recycling (240L)	305	**327**	22	**7.35%**
Garbage (240L) and recycling (240L)	55	**59**	4	**7.63%**
Garbage (80L) Recycling (240L) and FOGO (240L)	8	**9**	1	**7.45%**
Garbage (140L) Recycling (240L) and FOGO (240L)	990	**1,063**	74	**7.47%**
Garbage (240L) Recycing (240L) and FOGO (240L)	68	**73**	5	**7.55%**
Additional Garbage (240L)	7	**7**	1	**7.47%**
Additional Garbage (140L)	6	**7**	0	**7.63%**
Additional Recycling - 240 Litre	6	**7**	1	**7.78%**
FOGO (240L)	1	**1**	0	**6.45%**
Garbage/Recyle Service Extension - per km	0	**0**	-	**0.00%**
Waste Facilities Management charge	416	**449**	33	**7.93%**
Total Rates and charges	**1,867**	**2,009**	142	**7.62%**

7.1.1(l) – Fair Go Rates System compliance

	2025/26	2026/27
Total Rates	$ 8,756,765	$ 9,010,562
Number of rateable properties	4,554	4,590
Base Average Rate	$ 1,923	$ 1,963
Maximum Rate Increase (set by the State Government)	**3.00%**	**2.75%**
Capped Average Rate	$ 1,923	$ 1,963
Maximum General Rates and Municipal Charges Revenue	$ 8,781,584	$ 9,010,562
Budgeted General Rates and Municipal Charges Revenue	$ 8,752,163	$ 9,010,562
Budgeted Supplementary Rates	$ -	$ -
Budgeted Total Rates and Municipal Charges Revenue	$ 8,752,163	$ 9,010,562

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

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

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

7.1.1(n) Differential rates

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

- A general rate of 0.2413% (0.2413 cents in the dollar of CIV) for all rateable residential properties

- A general rate of 0.2413% (0.2413 cents in the dollar of CIV) for all rateable rural residential properties
- A general rate of 0.1930% (0.1930 cents in the dollar of CIV) for all rateable rural properties
- A general rate of 0.2172% (0.2172 cents in the dollar of CIV) for all rateable business properties
- A general rate of 0.7720% (0.7720 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 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.

7.1.2 Statutory fees and fines

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Building Fees	103	**103**	-	**0.00%**
Town Planning Fees	52	**70**	18	**34.62%**
Animal Fees	50	**50**	-	**0.00%**
Health Registration Fees	42	**42**	-	**0.00%**
Land Information Certificates	10	**10**	-	**0.00%**
Infringements	2	**2**	-	**0.00%**
Total statutory fees and fines	259	277	18	**6.96%**

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

7.1.3 User fees

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Childcare/children's programs	998	**921**	**-77**	**-7.76%**
Refuse disposals fees	103	**110**	**7**	**6.80%**
Aquatic facility fees	40	**40**	**-**	**0.00%**
Saleyard fees	12	**10**	**-2**	**-16.67%**
Septic tank fees	20	**15**	**-5**	**-25.00%**
Truck w ash and w eightbridge	15	**15**	**-**	**0.00%**
Other fees	5	**4**	**-1**	**-20.00%**
Total user fees	1,193	1,115	-78	**-6.57%**

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

7.1.4 Grants

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Grants were received in respect of the following:				
Summary of grants:				
Commonwealth funded grants	8,303	14,065	5,762	69%
State funded grants	6,938	5,048	- 1,890	-27%
Total grants received	**15,241**	**19,114**	3,872	25%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	3,258	6,758	3,500	107%
Recurrent - State Government				
Community	103	105	2	2%
Emergency Services	60	60	-	0%
Family and children	897	1,279	382	43%
Library	120	120	-	0%
Maternal and child health	315	351	36	11%
School crossing supervisors	16	17	0	3%
Total recurrent operating grants	**4,770**	**8,690**	3,920	82%
Non-recurrent - Commonwealth Government				
Family and children	464	442	- 23	-5%
Non-recurrent - State Government			-	
Bushfire relief & recovery	3,024	-	- 3,024	-100%
Community	152	154	2	2%
Environment	38	38	0	1%
Family and children	181	236	54	30%
Other Infrastructure	950	100	- 850	-89%
Planning	15	-	- 15	-100%
Recovery	-	500	500	
Recreation	258	-	- 258	-100%
Total non-recurrent operating grants	**5,081**	**1,469**	- 3,612	-71%
Total operating grants	**9,851**	**10,160**	308	3%

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

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,516	1,866	350	23%
Recurrent - State Government				
			-	
Total recurrent grants	**1,516**	**1,866**	350	23%
Non-recurrent - Commonwealth Government				
Disaster Funding Relief Arrangement - Floods	-	5,000	5,000	
Environmental Management	20	-	- 20	-100%
Other Infrastructure	3,045	-	- 3,045	-100%
Non-recurrent - State Government				
Other Infrastructure	809	2,088	1,279	158%
Total non-recurrent grants	**3,874**	**7,088**	3,214	83%
Total capital grants	**5,390**	**8,954**	3,564	66%
Total Grants	**15,241**	**19,114**	3,872	25%

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

7.1.5 Total contributions

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Monetary	120	**31**	- **89**	**-74.17%**
Non-monetary	-	**-**	**-**	
Total contributions	120	31	- **89**	- **1**

7.1.6 Other income

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Interest	1,881	**1,378**	- 503	**-26.72%**
Rent	203	**200**	- 3	**-1.48%**
Shared service fees	190	**190**	-	**0.00%**
Other Income	4,113		- 4,113	- 1
Total other income	6,387	1,768	- 4,619	**-72.32%**

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. In 2025/26 a large part of the other income related to income from disaster funding relief arrangements (DRFA) in relation to the 2022 flood damage to roads that required significant repairs to restore.

7.1.7 Employee costs

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Wages and salaries	10,229	**10,363**	134	**1.31%**
WorkCover	291	**294**	4	**1.31%**
Annual leave and long service leave	298	**302**	4	**1.31%**
Superannuation	1,352	**1,370**	18	**1.31%**
Total employee costs	12,170.00	12,330	160	**1.31%**

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

7.1.8 Materials and services

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Materials and services	14,426	**9,067**	- 5,359	**-37.15%**
Maintenance	1,666	**1,890**	224	**13.44%**
Utilities	198	**211**	14	**7.04%**
Total materials and services	16,290	11,168	- 5,121	**-31.44%**

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

7.1.9 Depreciation and amortisation

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Property	1,462	**1,462**	-	**0.00%**
Plant & equipment	813	**813**	-	**0.00%**
Infrastructure	3,661	**3,644**	- 17	**-0.46%**
	-	**-**	-	
Total depreciation	5,935	5,919	- 16	**-0.27%**

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains.

7.1.10 Other expenses

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Auditor Remuneration	49	**54**	5	**10.94%**
Councillor allowances	228	**236**	8	**3.51%**
Community Contributions	58	**68**	10	**17.93%**
Total other expenses	334	358	24	**7.08%**

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

7.2. Balance Sheet

7.2.1 Current assets and non-current assets

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

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

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

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

7.2.2 Current Liabilities and Non-Current Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to increase compared to 2026/27 levels due to increased employee provisions for increased budgeted staffing positions.

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

7.2.3 Equity

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

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

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

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	
	2025/26	2026/27	2027/28	2028/29	2029/30
	$	$	$	$	$
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	-	-	-	-	-

7.3 Statement of Cash Flows

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

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

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

7.3.2 Investing activities - Refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as property, infrastructure, plant and equipment.

7.3.3 Financing activities - Refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations. These activities also include repayment of the principal component of loan repayments for the year as well as finance lease payments.

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

7.4 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2026/27 year, classified by asset expenditure type and funding source.

7.4.1 Summary

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Property	2,337	**2,059**	- 278	**-11.88%**
Plant and equipment	2,050	**1,390**	- 660	**-32.18%**
Infrastructure	6,870	**19,640**	12,770	**185.88%**
Total	**11,256**	23,089	11,833	**105.12%**

	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property	**2,059**	**977**	**540**	**542**	**-**	**-**	**312**	**1,747**	**-**
Plant and equipment	**1,390**	**50**	**1,340**	**-**	**-**	**-**	**-**	**1,390**	**-**
Infrastructure	**19,640**	**5,748**	**7,915**	**5,977**	**-**	**14,048**	**-**	**5,592**	**-**
Total	**23,089**	**6,775**	**9,795**	**6,519**	**-**	**14,048**	**312**	**8,729**	**-**

7.4.2 Current Budget

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
PROPERTY									
Buildings									
Annual Building Renewal Program	330	-	330	-	-	-	-	330	-
Annual Walwa Early Years Infrastructure Renewal Program	15	-	15	-	-	-	-	15	-
Annual Bellbridge Early Years Infrastructure Renewal Program	15	-	15	-	-	-	-	15	-
Annual Corryong Early Years Infrastructure Renewal Program	15	-	15	-	-	-	-	15	-
Colac Colac Caravan Park Infrastructure Upgrades	150	-	-	150	-	-	-	150	-
Corryong Pool Upgrades	20	-	-	20	-	-	-	20	-
Tallangatta Pool Upgrades	20	-	-	20	-	-	-	20	-
Koetong/Shelley Public Toilets	312	312	-		-	-	312	-	-
Corryong Library Back-up Generator Installation	25	-	-	25	-	-	-	25	-
Tallangatta Council Office CCTV & Security Upgrade Works	20	-	-	20	-	-	-	20	-
Parks Vic Acquisition - Karrika Street	365	365	-	-	-	-	-	365	-
Leasehold Improvements									
Walwa Early Years/Primary School Renovations	250	-	-	250	-	-	-	250	-
TOTAL PROPERTY	**1,537**	**677**	**375**	**485**	**-**	**-**	**312**	**1,225**	**-**
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Annual Heavy Plant & Machinery Renewal Program	975	-	975	-	-	-	-	975	-
Annual Fleet Vehicle Renewal Program	250	-	250	-	-	-	-	250	-
Annual Minor Tools Renewal Program	30	-	30	-	-	-	-	30	-
Annual Major Tools Renewal Program	15	-	15	-	-	-	-	15	-
Fixtures, Fittings and Furniture									
Annual Street Furnishings & Fixtures Renewal Program	30	-	30	-	-	-	-	30	-
Computers and Telecommunications									
Annual IT Equipment Renewal Program	40	-	40	-	-	-	-	40	
Asset Management System Development	50	50	-	-	-	-	-	50	-
TOTAL PLANT AND EQUIPMENT	**1,390**	**50**	**1,340**	**-**	**-**	**-**	**-**	**1,390**	**-**

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
INFRASTRUCTURE									
Roads									
Annual Digouts/Major Patching / Pavement Renewal Program	651	-	651	-	-	651	-	-	-
Annual Reseal Program	750	-	750	-	-	750	-	-	-
Annual Linemarking Program	50	-	50	-	-	-	-	50	-
Annual Gravel Resheeting Program	100	-	100	-	-	100	-	-	-
Annual Guardrail Renewal Program	50	-	50	-	-	-	-	50	-
Murray River Road - Brooke Street Intersection Tintaldra	40	-	-	40	-	-	-	40	-
Lake Road - Belbridge to Kurrajong Gap Road Realignment	50	-	-	50	-	-	-	50	-
Upper Flagstaff Road - Survey & Design	50	-	-	50	-	-	-	50	-
Lake Road Pavement Extension Works - Continued	400	-	-	400	-	400	-	-	-
Guys Forrest / Burrowye Area Road Repairs	4,500	-	4,500	-	-	4,500	-	-	-
Urban Road Sealing - Towong Construct & Seal no2 Roads	300	-	-	300	-	300	-	-	-
Bridges									
Beers Lane Bridge Replacement	750	750	-	-	-	750	-	-	-
Guys Forrest Road Bridge Replacement	1,600	1,600	-	-	-	1,600	-	-	-
Burrowye Road Bridge Replacement	1,600	1,600	-	-	-	1,600	-	-	-
Burrowye Road Bridge Replacement #2	1,400	1,400	-	-	-	1,400	-	-	-
Footpaths and Cycleways									
Annual Footpath Renewal Program	100	-	100	-	-	100	-	-	-
Galleon Park Reconstruction / Remediation Works (Boat Park) - Corryong	350	-	350	-	-	-	-	350	-
Yamba Street / High Country Trail Link	35	35	-	-	-	-	-	35	-
Towong Shire Footpath and Disability Parking Plan Strategy	100	-	-	100	-	-	-	100	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Drainage									
Annual Drainage Renewal Program	70	-	70	-	-	-	-	70	-
Annual Kerb & Gutter Renewal Program	50	-	50	-	-	-	-	50	-
Lake Road at Lyndon Avenue Pedestrian/Drainange Works/Kerb	200	-	-	200	-	200	-	-	-
Recreational, Leisure & Community Facilities									
Towong Shire Playground & Open Space Strategy Implementation	125	-	-	125	-	-	-	125	-
Koetong Rec Reserve Upgrade Masterplan Development	30	-	-	30	-	-	-	30	-
Shire Wide Pump Track Design and Consultation	60	60	-	-	-	-	-	60	-
Parks, Open Space and Streetscapes									
Annual Playground Equipment Renewal Program	180	-	180	-	-	-	-	180	-
Open Space Infrastructure Renewal Program	100	-	100	-	-	-	-	100	-
TOTAL INFRASTRUCTURE	**13,691**	5,445	6,951	1,295	-	12,351	-	1,340	-
TOTAL NEW CAPITAL WORKS	**16,618**	**6,172**	**8,666**	**1,780**	**-**	**12,351**	**312**	**3,955**	**-**

7.4.3 Works carried forward from the previous year

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
PROPERTY									
Buildings									
Old Parks Vic Depot Tallangatta	20	-	-	20	-	-	-	20	-
Tallangatta Office Renewal	150	-	150	-	-	-	-	150	-
Eskdale Visitor Information Centre Upgrade	37	-	-	37	-	-	-	37	-
Walwa recreation reserve - New CFA Shed	300	300	-	-	-	-	-	300	-
Tallangatta EY - Capital Works Fund & Consultancy Fees	15	-	15	-	-	-	-	15	-
TOTAL PROPERTY	**522**	**300**	**165**	**57**	**-**	**-**	**-**	**522**	**-**

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
INFRASTRUCTURE									
Roads									
Annual Dust Strips Partnership Program	60	-	60	-	-	-	-	60	-
Bridge Street Pedestrian Bridge Bethanga - SLRSP	546	-	-	546	-	546	-	-	-
Corryong - Hanson Street Stage 1	2,500	-	-	2,500	-	-	-	2,500	-
Evans Street Corryong	200	-	-	200	-	-	-	200	-
Mitta Streetscape Stage 2	200	-	-	200	-	-	-	200	-
Queen Elizabeth Drive - Wombat Crossing - SLRSP	217	-	-	217	-	217	-	-	-
Walwa Streetscape - Minor works	85	-	-	85	-	-	-	85	-
Wheeler St Corryong - Footpath Works - SLRSP	357	-	-	357	-	357	-	-	-
Yabba Creek Road - Spring Creek Road Intersection - SLRSP	577	-	-	577	-	577	-	-	-
Yabba Road Bridge Renewal	900	-	900	-	-	-	-	900	-
Drainage									
Drainage works - Eskdale	150	150	-	-	-	-	-	150	-
Recreational, Leisure & Community Facilities								.	
Corryong Swimming Pool - Toddler Pool Refurbishment	4	-	4	-	-	-	-	4	-
Waste Management									
Tallangatta - Transfer Station Retaining Wall	153	153	-	-	-	-	-	153	-
TOTAL INFRASTRUCTURE	**5,949**	303	964	4,682	-	1,697	-	4,252	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2025/26	6,471	603	1,129	4,739	-	1,697	-	4,774	-

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 – Council selected

Domain / **Indicator**	**Measure**	**Notes**	**Actual**	**Forecast**	**Target**	**Target Projections**			**Trend**
			2024/25	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**+/o/-**
Community	Utilisation of aquatic facilities								
Aquatic Facilities Utilisation	[Number of visits to aquatic facilities / Municipal population]	1	1.85	2.00	2.00	2.00	2.00	2.00	o
Cost	Cost of aquatic facilities								
Aquatic Facilities Cost	Direct cost of the aquatic facilities less income received / Number of visits to the aquatic facilities	2	$ 26.50	$ 28.00	$ 28.00	$ 29.00	$ 30.00	$ 30.00	o
Community	Library membership								
Libraries participation	[percentage of the population that are registered library members] x100	3	20%	20%	20%	20%	20%	20%	o
Cost	Cost of library services								
Library services	Direct cost of the library service / population	4	$ 39.97	$ 40.00	$ 40.00	$ 40.00	$ 40.00	$ 40.00	o

Domain / **Indicator**	**Measure**	**Notes**	**Actual**	**Forecast**	**Target**	**Target Projections**			**Trend**
			2024/25	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**+/o/-**
Community	Participation in the MCH service								
Maternal and Child Health Participation	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	5	85%	85%	90%	90%	90%	90%	**+**
Governance	Councillor attendance at Council meetings								
Councillor attendance	The sum of number of councillors who attended each council meetings / number of council meetings	6	4.8%	4.6%	4.8%	4.8%	4.8%	4.8%	**o**
Financial Management	Total unpaid rates and charges								
Rates collection	The sum of unpaid rates and charges for the financial year / sum of all rates and charges for the financial year	7	7%	7%	6%	5%	4%	3%	**-**
Financial Management	Assessment of council's abilities to pay bills on time.								
Cash compared to current liabilities	Cash as a percentage of current liabilities	8	400%	400%	300%	200%	200%	200%	**-**

Targeted performance indicators – Service

Domain / **Indicator**	**Measure**	**Notes**	**Actual**	**Forecast**	**Target**	**Target Projections**			**Trend**
			2024/25	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**+/o/-**
Governance									
Community engagement (council decisions made and implemented with community input)	**Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions** Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	9	47	50	55	60	60	60	**o**
Environment									
Roads (sealed local roads are maintained and renewed to ensure a safe network)	**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	10	99%	100%	100%	100%	100%	100%	**o**
Responsiveness									
Statutory planning (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	**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	11	67%	70%	80%	80%	80%	80%	**o**
Environment									
Waste management (waste is minimised and sustainability is promoted)	**Kerbside collection waste to landfill per serviced property** Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	12	57%	60%	60%	60%	60%	60%	**o**

Targeted performance indicators – Financial

Domain / **Indicator**	**Measure**	**Notes**	**Actual**	**Forecast**	**Target**	**Target Projections**			**Trend**
			2024/25	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**+/o/-**
Financial management									
Liquidity (sufficient working capital and cash is available to cover expenses)	**Current assets compared to current liabilities** Current assets / current liabilities	13	388%	526%	283%	335%	286%	318%	**+**
Financial forecasting									
Asset renewal and upgrade (renewal and upgrade of assets is planned and delivered)	**Asset renewal and upgrade compared to depreciation** Asset renewal and upgrade expenses / Asset depreciation	14	154%	190%	390%	85%	80%	79%	**o**
Financial management									
Rates concentration (revenue is generated from a range of sources)	**Rates compared to adjusted underlying revenue** Rate revenue / adjusted underlying revenue	15	35%	36%	42%	43%	43%	43%	**o**
Financial management									
Expenditure and revenue level (resources are used efficiently in the delivery of services)	**Expenses per property assessment** Total expenses / no. of property assessments	16	$0	$7,665	$6,572	$6,086	$6,285	$6,446	**+**

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.

Domain / **Indicator**	**Measure**	**Notes**	**Actual**	**Forecast**	**Budget**	**Projections**			**Trend**
			2024/25	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**+/o/-**
Financial forecasting									
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	17	4.7%	6.3%	7.9%	7.5%	7.3%	7.2%	o
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 own-source revenue** Interest bearing loans and borrowings / own-source revenue	18	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	o
	Loans and borrowings repayments compared to own-source revenue Interest and principal repayments on interest bearing loans and borrowings / own-source revenue	19	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	o
Population (population is a key driver of a Council's ability to fund the delivery of services to the community)	**Expenses per head of population** Total expenses/ Population	20	$5,099	$5,604	$4,805	$4,450	$4,596	$4,713	o
	Infrastructure per head of population Value of infrastructure / Population	21	$43,615	$44,000	$51,000	$51,000	$51,000	$51,000	o
Revenue and grants (revenue is generated from a range of sources to fund the delivery of services to the community)	**Own-source revenue per head of population** Own source revenue / Population	22	$2,662	$3,083	$2,433	$2,568	$2,626	$2,678	o
	Recurrent grants per head of population Recurrent grants / Population	23	$0	$1,014	$1,702	$1,801	$1,863	$1,907	o

Domain / **Indicator**	**Measure**	**Notes**	**Actual**	**Forecast**	**Budget**	**Projections**			**Trend**
			2024/25	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**+/o/-**
Financial management									
Liquidity (sufficient working capital and cash is available to cover expenses)	**Cash compared to current liabilities** Cash / current liabilities	24	$ 488.00	406%	148%	197%	156%	191%	**+**
Operating position (an adjusted underlying surplus is generated in the ordinary course of business)	**Adjusted underlying surplus (or deficit)** Adjusted underlying surplus (deficit) / Adjusted underlying revenue	25	-3%	15%	39%	43%	21%	14%	**-**
Rates effort (rating level is set based on the community's capacity to pay)	**Rates compared to property value** Rate revenue / CIV of rateable properties in the municipal district	26	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	**o**
Expenditure and 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	27	$1,875	$ 1,954	$2,008	$2,063	$2,119	$2,178	**o**
Rates collection (rates and charges are being responsibly collected)	**Rates and charges debt** Unpaid rates and charges / all rates and charges	28	7%	7%	7%	7%	7%	7%	**o**

FEE SCHEDULE (Effective from 1 July 2026)

This appendix presents the fees and charges that are both statutory (State Government)and non-statutory (Council) in nature.

The statutory fee unit for the 2026/2027 financial year is $17.27 (reference: Victoria Special Gazette No S234 dated 5 May 2026).

Description	2025/26 excludes GST if applicable)	2026/27 excludes GST if applicable)	% Increase	$ Increase	GST	Regulated
Waste Collection						
Garbage and Recycling - 140/240 Litre Bins (Standard Size)	$340.00	$365.00	7.4%	$25.00	No	No
Garbage and Recycling - 240/240 Litre Bins	$380.00	$409.00	7.6%	$29.00	No	No
Garbage and Recycling - 80/240 Litre Bins	$310.00	$333.00	7.4%	$23.00	No	No
Garbage, Recycling & FOGO - 140/240/240 Litre Bins	$495.00	$532.00	7.5%	$37.00	No	No
Garbage, Recycling & FOGO - 240/240/240 Litre Bins	$530.00	$570.00	7.5%	$40.00	No	No
Garbage, Recycling & FOGO - 80/240/240 Litre Bins	$470.00	$505.00	7.4%	$35.00	No	No
Additional - Garbage - 140 Litre Bin (Standard Size)	$380.00	$409.00	7.6%	$29.00	No	No
Additional - Garbage - 240 Litre Bin	$495.00	$532.00	7.5%	$37.00	No	No
Additional - Garbage - 80 Litre Bin	$325.00	$350.00	7.7%	$25.00	No	No
Additional - Recycling - 240 Litre Bin	$180.00	$194.00	7.8%	$14.00	No	No
Additional - FOGO - 240 Litre Bin	$155.00	$165.00	6.5%	$10.00	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	$10.00	$10.00	0.0%	$0.00	Yes	No
Wheelie Bin	$11.00	$11.00	0.0%	$0.00	Yes	No
Level 4 x 6 trailer	$32.00	$35.00	9.4%	$3.00	Yes	No
Heaped 4 x 6 Trailer	$62.00	$65.00	4.8%	$3.00	Yes	No
Level Tandem Trailer	$72.00	$72.00	0.0%	$0.00	Yes	No
Heaped Tandem Trailer	$96.00	$96.00	0.0%	$0.00	Yes	No
Per cubic meter	$58.00	$60.00	3.4%	$2.00	Yes	No
Per Tonne	$190.00	$190.00	0.0%	$0.00	Yes	No
Demolition, Construction, Commercial, Industrial Waste						
Bag	$9.00	$9.00	0.0%	$0.00	Yes	No
Wheelie Bin	$12.00	$12.00	0.0%	$0.00	Yes	No
Level 4 x 6 trailer	$35.00	$35.00	0.0%	$0.00	Yes	No
Heaped 4 x 6 Trailer	$55.00	$65.00	18.2%	$10.00	Yes	No
Level Tandem Trailer	$85.00	$85.00	0.0%	$0.00	Yes	No
Heaped Tandem Trailer	$105.00	$108.00	2.9%	$3.00	Yes	No
Per cubic meter	$110.00	$110.00	0.0%	$0.00	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	$18.00	$18.00	0.0%	$0.00	Yes	No
Level Tandem Trailer	$20.00	$20.00	0.0%	$0.00	Yes	No
Heaped Tandem Trailer	$32.00	$32.00	0.0%	$0.00	Yes	No
Per cubic meter	$25.00	$25.00	0.0%	$0.00	Yes	No
Per Tonne	$140.00	$140.00	0.0%	$0.00	Yes	No
Greenwaste						
Bag	$4.50	$4.50	0.0%	$0.00	Yes	No
Wheelie Bin	$6.00	$6.00	0.0%	$0.00	Yes	No
Level 4 x 6 trailer	$15.00	$15.00	0.0%	$0.00	Yes	No
Heaped 4 x 6 Trailer	$25.00	$25.00	0.0%	$0.00	Yes	No
Level Tandem Trailer	$35.00	$35.00	0.0%	$0.00	Yes	No
Heaped Tandem Trailer	$45.00	$45.00	0.0%	$0.00	Yes	No
Per cubic meter	$30.00	$30.00	0.0%	$0.00	Yes	No
Per Tonne	$180.00	$180.00	0.0%	$0.00	Yes	No
Mattresses or Bed Bases (each)	$40.00	$40.00	0.0%	$0.00	Yes	No
E-Waste - TVs and computer monitors only		$25.00	NEW	NEW	Yes	No
Tyres						
Car / Motor Cycle	$10.00	$10.00	0.0%	$0.00	Yes	No
Car / Motor Cycle (with Rim)	$15.00	$15.00	0.0%	$0.00	Yes	No
Light Truck	$18.00	$18.00	0.0%	$0.00	Yes	No
Light Truck (with Rim)	$30.00	$30.00	0.0%	$0.00	Yes	No
Tractor / Heavy Truck (small)	$110.00	$110.00	0.0%	$0.00	Yes	No
Tractor / Heavy Truck (medium)	$210.00	$210.00	0.0%	$0.00	Yes	No
Tractor / Heavy Truck (large)	$300.00	$300.00	0.0%	$0.00	Yes	No
Earthmover / Tractor (extra large)	$1,670.00	$1,670.00	0.0%	$0.00	Yes	No
Forklift	$50.00	$50.00	0.0%	$0.00	Yes	No
Loader	$480.00	$480.00	0.0%	$0.00	Yes	No
Soft Furnishings (NEW) large items (2 seater or bigger courch		$47.00	NEW	NEW	Yes	No
Soft Furnishings (NEW) small to medium items (lounge charir, arm chair		$38.00	NEW	NEW	Yes	No
LPG Cylinders						
Small (<9kg)	$18.00	$18.00	0.0%	$0.00	Yes	No
Large (>9kg)	$35.00	$35.00	0.0%	$0.00	Yes	No

FEE SCHEDULE (Effective from 1 July 2026)

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Description	2025/26 excludes GST if applicable)	2026/27 excludes GST if applicable)	% Increase	$ Increase	GST	Regulated
Fridge or Air Conditioner	$25.00	$25.00	0.0%	$0.00	Yes	No
Clean Soil (per cubic metre)	$25.00	$25.00	0.0%	$0.00	Yes	No
Silage Wrap (Bulk Bag)		$11.00			Yes	No
Concrete, Bricks and Rubble						
Cubic Meter	$30.00	$30.00	0.0%	$0.00	Yes	No
Small Trailer	$40.00	$40.00	0.0%	$0.00	Yes	No
Tandem Trailer	$50.00	$50.00	0.0%	$0.00	Yes	No
Wheelie Bin / Boot	$24.00	$24.00	0.0%	$0.00	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)	$100.00	$105.00	5.0%	$5.00	No	No
Child care fees (Bellbridge Early Years Centre)	$120.00	$125.00	4.2%	$5.00	No	No
Child care fees (Tallangatta Early Years Centre)	$120.00	$125.00	4.2%	$5.00	No	No
Child Care - Before School Care (prior to Childcare Subsidy)						
Before School Care (Bellbridge Early Years Center)	$12.00	$12.00	0.0%	$0.00	No	No
Before School Care (Tallangatta Early Years Center)	$24.00	$28.00	16.7%	$4.00	No	No
Child Care - After School Care (prior to Childcare Subsidy)						
After School Care (Bellbridge Early Years Center)	$22.00	$25.00	13.6%	$3.00	No	No
After School Care (Tallangatta Early Years Center)	$30.00	$35.00	16.7%	$5.00	No	No
Child Care - Before Kinder Care (prior to Childcare Subsidy)						
Before Kinder Care (Bellbridge Early Years Center)	NA	$12.00	NEW	NEW	No	No
Before Kinder Care (Tallangatta Early Years Center)	NA	$18.00	NEW	NEW	No	No
Child Care - After Kinder Care (prior to Childcare Subsidy)						
After Kinder Care (Bellbridge Early Years Center)	NA	$24.00	NEW	NEW	No	No
After Kinder Care (Tallangatta Early Years Center)	NA	$24.00	NEW	NEW	No	No
After Kinder Care 3 Year Olds (Walwa Early Years Center)	NA	$30.00	NEW	NEW	No	No
After Kinder Care 4 Year Olds (Walwa Early Years Center)	NA	$12.00	NEW	NEW	No	No
Long Day Care fees (School age - Vacation care and school hours only)						
Vacation Care (Bellbridge Early Years Center)	$60.00	$60.00	0.0%	$0.00	No	No

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Swimming Pools						
General Admission						
Adult Single Admission	$6.00	$6.00	0.0%	$0.00	Yes	No
Adult Single Admission - Concession	$3.50	$3.60	2.9%	$0.10	Yes	No
Junior (<16 years) Single Admission	$3.50	$3.60	2.9%	$0.10	Yes	No
Supervising Adult Single Admission	$0.00	$0.00		$0.00	Yes	No
Event Spectator Single Admission	$3.50	$3.60	2.9%	$0.10	Yes	No
Family Pass Admission	N/A	$15.00	NEW	NEW	Yes	No
Memberships - Standard						
Family Season Ticket	$200.00	$205.00	2.5%	$5.00	Yes	No
Adult Season Ticket	$116.00	$120.00	3.4%	$4.00	Yes	No
Junior (<16 years) Season Ticket	$74.00	$76.00	2.7%	$2.00	Yes	No
Family Season Ticket - Concession	$150.00	$155.00	3.3%	$5.00	Yes	No
Adult Season Ticket - Concession	$95.00	$98.00	3.2%	$3.00	Yes	No
Memberships - Early Bird						
Family Season Ticket	$158.00	$160.00	1.3%	$2.00	Yes	No
Adult Season Ticket	$99.00	$99.00	0.0%	$0.00	Yes	No
Junior (<16 years) Season Ticket	$66.00	$66.00	0.0%	$0.00	Yes	No
Family Season Ticket - Concession	$142.00	$142.00	0.0%	$0.00	Yes	No
Adult Season Ticket - Concession	$87.00	$87.00	0.0%	$0.00	Yes	No
Pool Hire						
Schools (outside of operating hours):						
- Single Session	$78.75	$80.00	1.6%	$1.25	Yes	No
- 5-15 Sessions (Per Session)	NA	$50.00	NEW	NEW	Yes	No
- 16-35 Sessions (Per Session)	NA	$40.00	NEW	NEW	Yes	No
- 36+ Sessions (Per Session)	NA	$30.00	NEW	NEW	Yes	No
- Lifeguard (per hour)	$73.50	$76.00	3.4%	$2.50	Yes	No
Individual Private Hire - outside operating hours (e.g parties)						
Swimming Clubs - outside of operating hours	General Admission	General Admission			Yes	No
Swimming Clubs - within operating hours	$15.75	$15.75	0.0%	$0.00	Yes	No
Other Sporting Clubs - outside of operating hours	General Admission	General Admission			Yes	No
Other Sporting Clubs - within operating hours	$15.75	$15.75	0.0%	$0.00	Yes	No
Lane Hire:						
- Outside of operating hours	General Admission	General Admission			Yes	No
- Within operating hours, per lane per hour	$15.75	$15.75	0.0%	$0.00	Yes	No
Swimming Instructors or Commercial Operators						
- Outside of operating hours	General Admission	General Admission			Yes	No
- Within operating hours, per lane per hour	$15.75	$15.75	0.0%	$0.00	Yes	No
Kiosk Sales						
All Items	RRP	RRP			Yes	No

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Animal Control						
Registration and Permit Fees						
Dog Registration - Maximum*	$119.00	$126.90	6.6%	$7.90	No	Partially
Dog Registration - Maximum Pensioner*	$61.40	$63.45	3.3%	$2.05	No	Partially
Dog Registration - Reduced*	$42.30	$42.30	0.0%	$0.00	No	Partially
Dog Registration - Reduced Pensioner*	$23.20	$21.15	-8.8%	-$2.05	No	Partially
Dog Registration - Working Dog*	$23.20	$23.20	0.0%	$0.00	No	Partially
Cat Registration - Maximum*	$119.00	$126.90	6.6%	$7.90	No	Partially
Cat Registration - Maximum Pensioner*	$61.40	$63.45	3.3%	$2.05	No	Partially
Cat Registration - Reduced*	$42.30	$42.30	0.0%	$0.00	No	Partially
Cat Registration - Reduced Pensioner*	$23.20	$21.15	-8.8%	-$2.05	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						
** To be charged Replacement Registration Tag fee + State Government Levy of $9.00 per animal						
Impoundment Fees						
Release - per animal (Cats and Dogs). Per night	At cost	At cost			Yes	No
Release - per animal (Cattle, Sheep, Horses and Other)	At cost	At cost			Yes	No
Sustenance - per animal per day (All Animals)	At cost	At cost			Yes	No
Transport (Cattle, Sheep and Horses and other)	At cost	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/180 (Minimum Fee $2,400)			Yes	No
External Additions (up to 4 inspections included) (Zone 1)	Cost of Works x 0.005 (Minimum Fee $1,800)	Cost of Works/180 (Minimum Fee $2,400)			Yes	No
Internal Alterations (up to 2 inspections included) (Zone 1)	Cost of Works x 0.005 (Minimum Fee $820)	Cost of Works/180 (Minimum Fee $2,400)			Yes	No
Multi Unit Developments (up to 4 inspections per unit included) (Zone 1)	Cost of Works x 0.005 (Minimum Fee $2,000)	Cost of Works/180 (Minimum Fee $2,400)			Yes	No
Travel Greater than one hour (Zone 2)		Zone 1 + $200				
Class 3, 4, 5, 6, 7, 8 and 9 (Commercial, Industrial and Other)						
$0 - $49,999	$940.00	$1,000.00	6.4%	$60.00	Yes	No
$50,000 - $100,000	$490 + Cost of Works x 0.0125	Cost of Works/50			Yes	No
$100,001 - $500,000	$1,600 + Cost of Works x 0.003	Cost of Works/125 (Minimum $2,500)			Yes	No
$500,001+	$3,300 + Cost of Works x 0.0016	Cost of Works/150 (Minimum $4,000)			Yes	No
Additional Inspections						
Inspection (Zone 1)	$355.00	$400.00	12.7%	$45.00	Yes	No
Travel Greater than one hour (Zone 2)		Zone 1 + $200				
Minor Works						
Garages, Carports, Masts, Verandahs, Pergolas and Restump <$10,000 in value (1 inspection included)	$580.00	$880.00	51.7%	$300.00	Yes	No
Garages, Carports, Masts, Verandahs, Pergolas and Restump $10,001<$50,000 in value (1 inspection included)	$700.00	$1,200.00	71.4%	$500.00	Yes	No
Swimming Pools (above ground)	$650.00	$500.00	-23.1%	-$150.00	Yes	No
Swimming Pools (inground)	$850.00	$1,200.00	41.2%	$350.00	Yes	No
Swimming Pool (Fence only)	$290.00	$500.00	72.4%	$210.00	Yes	No
Building Removals, Verandas, Re-stumping, Fences, Heaters (up to 1 inspection included)	$580.00	$580.00	0.0%	$0.00	Yes	No
Demolitions						
Demolitions and Removals (any height class 1 or 10)	$520.00	$800.00	53.8%	$280.00	Yes	No
Demolitions (any other building, per storey)	$900.00	$1,200.00	33.3%	$300.00		
Lodgement Fee						
Domestic and Commercial (>$5,000)	As Regulated	As Regulated			No	Yes

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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 (First)	$90.00	$190.00	111.1%	$100.00	Yes	No
Application for Extension of Time (Second)		$376.00			Yes	No
Application for Extension of Time (Third)		$753.00			Yes	No
Travel Greater than one hour (Zone 2)		Zone 1 + 200			Yes	No
Records Retrieval - Provision of Permits/Insurance under ten years old (Non FOI)	$90 per hour ($50.00 minimum charge)	$112.00			Yes	No
Records Retrieval - Archive		$186.00			Yes	No
Building Permit - Amendment - Simple		$250.00			Yes	No
Building Permit - Amendment - Major		$500.00			Yes	No
Occupancy Permits	150% of the costs of works for Relevant Building Permit	$882.00			Yes	No
Owner-builder Certificate of Consent	As Regulated	As Regulated			Yes	Yes
Building Certificates	As Regulated	As Regulated			No	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						
Building Compliance Inspection (Zone 1)	Cost + 50% (minimum $600)	$400.00			Yes	No
Travel Greater than one hour (Zone 2)	Cost + 50% (minimum $600)	Zone 1 + $200			Yes	No
Building Compliance Fee	Cost + 50% (minimum $600)	Cost of Applicable Building Permit			Yes	No

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Description	2025/26 excludes GST if applicable)	2026/27 excludes GST if applicable)	% Increase	$ Increase	GST	Regulated
Planning						
Application for a Permit or to Amend a Planning Permit						
Class 1 – Change of use only	As Regulated	As Regulated			No	Yes
To develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of development included in the application is:						
Class 2 - $10,000 or less	As Regulated	As Regulated			No	Yes
Class 3 - More than $10,000 but no more than $100,000	As Regulated	As Regulated			No	Yes
Class 4 - More than $100,000 but no more than $500,000	As Regulated	As Regulated			No	Yes
Class 5 - More than $500,000 but no more than $1,000,000	As Regulated	As Regulated			No	Yes
Class 6 - More than $1,000,000 but no more than $2,000,000	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 11 - $100,000 or less	As Regulated	As Regulated			No	Yes
Class 12 - More than $100,000 but no more than $1,000,000	As Regulated	As Regulated			No	Yes
Class 13 - More than $1,000,000 but not more than $5,000,000	As Regulated	As Regulated			No	Yes
Class 14 - More than $5,000,000 but not more than $15,000,000	As Regulated	As Regulated			No	Yes
Class 15 - More than $15,000,000 but not more than $50,000,000	As Regulated	As Regulated			No	Yes
Class 16 - More than $50,000,000	As Regulated	As Regulated			No	Yes
Class 17 - To subdivide an existing building (other than a class 9 permit)	As Regulated	As Regulated			No	Yes
Class 18 - To subdivide land into 2 lots (other than a class 9 or class 17 permit)	As Regulated	As Regulated			No	Yes
Class 19 - To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	As Regulated	As Regulated			No	Yes
Class 20 - Subdivide land (other than a class 9, class 17, class 18, or class 19 permit) per 100 lots created (89 fee units per 100 lots created)	As Regulated	As Regulated			No	Yes
Class 21 - To: a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or b) create or remove a right of way; or c) create, vary or remove an easement other than a right of way; or d) vary or remove a condition in the nature of an easement (other than right	As Regulated	As Regulated			No	Yes
Class 22 - A permit not otherwise provided for in the regulation	As Regulated	As Regulated			No	Yes
Amend an Application (Regulation 8A)						
Amend an application for a permit after notice has been given for every class of application (other than Class 4)	As Regulated	As Regulated			No	Yes
Amend an application for a permit after notice has been given for every class of application (other than Class 5)	As Regulated	As Regulated			No	Yes
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
Satisfaction Matters - Determining a matter where a planning scheme specifies that the matter must be done to the satisfaction of a responsible authority or a referral authority	As Regulated	As Regulated			No	Yes
Consideration of a Request for the Demolition of a Building	As Regulated	As Regulated			No	Yes
Application for Extension of Time - First Request (Development less than $1m, Subdivisions of 2-20 and Change of Use	$90.00	$94.50	5.0%	$4.50	Yes	No
Application for Extension of Time - Second Request (Development less than $1m, Subdivisions of 2-20 and Change of Use	$90.00	$141.75	57.5%	$51.75	Yes	No
Application for Extension of Time - Third and Subsequent Requests (Development less than $1m, Subdivisions of 2-20 and Change of Use	$90.00	$212.60	136.2%	$122.60	Yes	No
Application for Extension of Time - First Request (Development $1m+, Subdivisions of 21+ and Change of Use	$90.00	$212.60	136.2%	$122.60	Yes	No
Application for Extension of Time - Second Request (Development $1m+, Subdivisions of 21+ and Change of Use	$90.00	$318.20	253.6%	$228.20	Yes	No
Application for Extension of Time - Third and Subsequent Requests (Development $1m+, Subdivisions of 21+ and Change of Use	$90.00	$477.30	430.3%	$387.30	Yes	No
Records Retrieval (Non FOI)	$90 per hour ($50.00 minimum charge)	$112.00	24.4%	$22.00	Yes	No
Assessment of a Development Plan	$340.00	$357.00	5.0%	$17.00	Yes	No
Public Notice of an Application (1-20 Letters)	$121.00 for 1-20 letters $230.00 for	$127.00	5.0%	$6.00	Yes	No

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Public Notice of an Application (21+ Letters)	$121.00 for 1-20 letters $230.00 for 20+ letters	$241.50	NA	NA		
Admin Fee for Section 173 Agreements	$100.00	$105.00	5.0%	$5.00	Yes	No
Request for Written Planning Information	$128.00	$134.50	5.1%	$6.50	Yes	No
Secondary Consent	$265.00	$278.00	4.9%	$13.00	Yes	No
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						
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						
Food Premises (New Registration) - Class 1 ready to eat potentially hazardous served to vulnerable groups, e.g. hospitals)	N/A	$877.00	NEW	NEW	No	Partially
Food Premises (Registration Renewal) - Class 1 ready to eat potentially hazardous served to vulnerable groups, e.g. hospitals)	$585.00	$600.00	2.6%	$15.00	No	Partially
Food Premises Fixed & Mobile (New Registration) - Class 2 (potentially hazardous unpackaged foods, e.g. hotels)	N/A	$645.00	NEW	NEW	No	Partially
Food Premises Fixed & Mobile (Renewal Registration) - Class 2 (potentially hazardous unpackaged foods, e.g. hotels)	$430.00	$450.00	4.7%	$20.00	No	Partially
Food Premises Fixed & Mobile (New Registration)- Class 3 (Unpacked low risk or pre-packaged potentially hazardous, e.g. xx)	N/A	$423.50	NEW	NEW	No	Partially
Food Premises Fixed & Mobile (Renewal Registration)- 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 Fixed & Mobile (New Registration)- Class 3a (Unpacked low risk or pre-packaged potentially hazardous, e.g. xx)	N/A	$423.50	NEW	NEW	No	Partially
Food Premises Fixed & Mobile (Renewal Registration)- Class 3a (Unpacked low risk or pre-packaged potentially hazardous, e.g. xx)	N/A	$285.00	NEW	NEW	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 (New Registration) - Class 2	N/A	$325.00	NEW	$0.00	No	Partially
Temporary Food Premises (Registration Renewal) - Class 2	$218.00	$218.00	0.0%	$0.00	No	Partially
Temporary Food Premises (New Registration) - Class 3	N/A	$205.50	NEW	NEW	No	Partially
Temporary Food Premises (Renewal Registration)- 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
Temporary Food Premises Registration (Not for Profit and Community) - Class 2, 3 & 4	$0.00	$0.00	NEW	NEW	No	Partially
Transfer Fee - All Others	50% of Applicable Fee	50% of Applicable Fee	50% of Applicable Fee	50% of Applicable Fee	No	No
Additional inspection fee	N/A	$230.00	NEW	NEW	No	No
Failed Food sample result - 2nd and subsequent sample requiring analysis	N/A	$240.00	NEW	NEW	No	Partially
Late Penalty Fee - Premises Registrations	50% of Applicable Fee	50% of Applicable Fee	50% of Applicable Fee	50% of Applicable Fee	No	No

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Prescribed Accomodation						
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
					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
Caravan Park - Transfer	As Regulated	As Regulated			No	Yes

Towong Shire Council - Budget 2026/27

FEE SCHEDULE (Effective from 1 July 2026)

This appendix presents the fees and charges that are both statutory (State Government)and non-statutory (Council) in nature.

The statutory fee unit for the 2026/2027 financial year is $17.27 (reference: Victoria Special Gazette No S234 dated 5 May 2026).

Description	2025/26 excludes GST if applicable)	2026/27 excludes GST if applicable)	% Increase	$ Increase	GST	Regulated
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					Yes	No
Truck wash (per minute, minimum of 10 minutes)	$2.00	$2.00	0.0%	$0.00	Yes	No
Cleaning:				#REF!		
- 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						
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						
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	$50 a term / $200 a year	$50 a term / $200 a year			Yes	No
Elyne Mitchell Corryong Library - Silver Brumby 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	$0.00	$65.00		$65.00	Yes	No
Commercial/Other - Full Day	$0.00	$110.00		$110.00	Yes	No

Towong Shire Council - Budget 2026/27

FEE SCHEDULE (Effective from 1 July 2026)

This appendix presents the fees and charges that are both statutory (State Government)and non-statutory (Council) in nature.

The statutory fee unit for the 2026/2027 financial year is $17.27 (reference: Victoria Special Gazette No S234 dated 5 May 2026).

Description	2025/26 excludes GST if applicable)	2026/27 excludes GST if applicable)	% Increase	$ Increase	GST	Regulated
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	$30.00	$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 Kilolitre	$4.40	$4.40	0.0%	$0.00	No	No
Standpipe Key Deposit	$50.00	$50.00	0.0%	$0.00	No	No
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	$250.00	117.4%	$135.00	Yes	No
Corryong Airport Hire - Full Day (Commercial)	$230.00	$500.00	117.4%	$270.00	Yes	No
Landing fee Aircraft under/equal to 2000kg	NA	$3.50	NA	NA	Yes	No
Landing fee Aircraft between 2001kg to 5700kg	NA	$14.50	NA	NA	Yes	No
Landing fee Aircraft above 5700kg - pavement concession required	NA	$25.00	NA	NA	Yes	No
Annual Fee (light aircraft only under 2000kg)	NA	$70.00	NA	NA	Yes	No