

Budget

2022-2023



Towong Shire... the ideal place to be

Front Cover Image: The High Country Rail Trail, Tallangatta.

The High Country Rail Trail runs from Wodonga to Shelley, and showcases several attractions within Towong Shire including Lake Hume, Shelley Station and the Boggy Creek Trestle Bridge.

The trail is entwined in unique local history, from the development of the rail line in 1887, through to the construction of the Hume Dam and relocation of Tallangatta in the 1950's. This line also shares a part in the Snowy Mountains hydro electric scheme and Bonegilla Migrant Centre.

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Mayor's Introduction

On behalf of Council, I am pleased to present the *Budget 2022-2023*. As our communities continue to recover from the catastrophic bushfires of 2019/20 and the world-wide COVID-19 pandemic, the *Budget* outlines the investments that we will make to support the recovery, growth and vibrancy of our Shire.

The *Budget* has been prepared with the intent of providing the funding necessary to deliver the *Council Plan 2021-2025*, which was developed following extensive community engagement during 2021. The *Council Plan 2021-2025* embodies the aspirations our communities have for our Shire, and sets out our priorities and strategies we will strive to deliver in pursuit of the ten-year Community Vision.

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

Over the year ahead a significant capital works program, valued at over \$32 million, will be delivered. A program of this magnitude is made possible due to our ongoing advocacy work to secure State and Federal grant funding. Key projects for 2022/23 include:

- continuation of Stage 2 of the Great River Road project to secure its status as a premier touring route;
- the Corryong CBD upgrade;
- the Dartmouth Splash Park and Pump Track; and
- continued development of our walking trails across Eskdale, Bellbridge, Walwa and Corryong.

In addition to the Capital Works program we will also continue to provide quality facilities and services such as our early years services, libraries, swimming pools, waste facilities, recreational facilities, public amenities and the Corryong airport.

We will also continue to provide for the safety, sustainability and liveability of our communities through our planning, building, environmental health, local laws and emergency management functions.

Our efforts to develop the Shire's economy will be focused on the tourism and agriculture sectors and of course we will continue to maintain the critical assets which are so important to our communities such as our roads, bridges, drains, footpaths and parks and playgrounds.

The work we have done over the past ten years to contain costs and increase revenue levels has certainly improved our financial sustainability. Nevertheless, we are still reliant on one-off grants to support ongoing infrastructure renewal needs and to this end we continue to advocate to the State and Federal governments to ensure that we have more reliable funding sources into the future.

The *Budget* proposes a rate increase of 1.75% for 2022/23, which is consistent with the cap set by the State government under the Fair Go Rates System. This rate increase helps us to keep pace with universal cost increases and continue to deliver services and infrastructure at an acceptable level for our communities.

The *Budget* also proposes a 10% increase to our kerbside waste collection charges due to the increased costs we are subject to, such as fuel and waste disposal costs, in providing this service. The waste facilities management charge will remain at the same level as in 2021/22.

As one of the smallest councils in the State, with a very small rate base and a significant geographic area to service, we are ever mindful of providing quality services and infrastructure for the communities we serve whilst ensuring financial sustainability over the longer term. We believe the proposed *Budget 2022/23* will enable us to continue with the implementation of the *Council Plan* priorities in a financially responsible way and ensure we deliver on our Community Vision of Towong Shire being *the ideal place to be*.

Cr Andrew Whitehead
Mayor

Executive summary

The *Budget 2022-2023* has been developed to support the ongoing delivery of the *Council Plan 2021-2025*. It seeks to balance the demands for services and infrastructure with the community's capacity to pay.

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

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

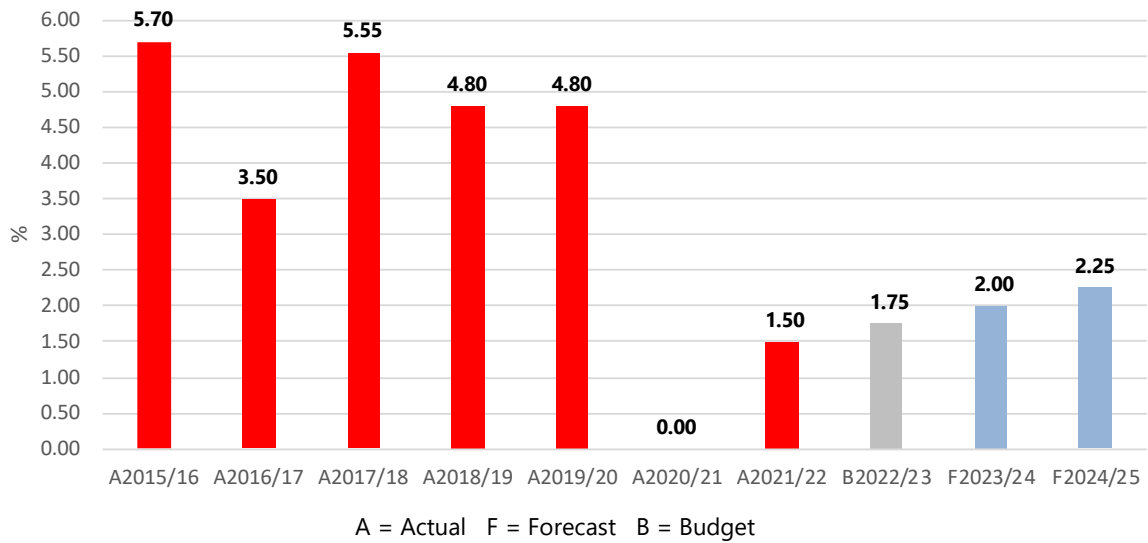
In prior years we received approval for a higher rate cap of 5.55% and implemented successive rate increases in excess of the standard rate cap between 2017/18 and 2019/20. We were able to withhold the proposed increase for 20/21 as a result of receiving bushfire recovery funding support. In 2021/22 we passed on a rate increase of 1.5% in accordance with the standard state-wide rate cap; in 2022/23 we once again propose to pass on a rate increase consistent with the rate cap of 1.75%. The challenge for us will be to maintain our services and infrastructure at the level that our communities should be able to expect when inflation is higher than the state government's rate cap.

We have worked very hard to secure substantial grant funding to support a wide range of capital works for the benefit of our communities. The work to secure grants has included Councillors and Council officers advocating for the needs of our ratepayers and residents to be met, and many grant applications to both State and Federal Governments. We continue to lobby the State and Federal Governments for more reliable funding sources to support long term infrastructure renewal needs.

Council maintains a conservative stance regarding borrowing, and generally only borrows a) where there is an identified recurrent revenue source, directly tied to the reason for borrowing, which will enable the debt to be repaid, or b) the reason for borrowing is to contribute to a multigenerational strategic project.

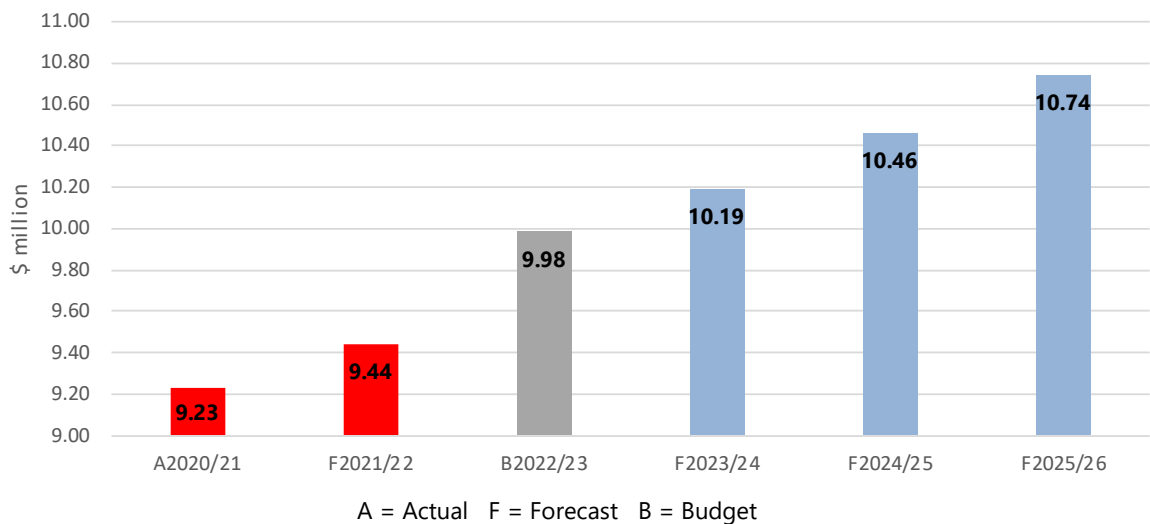
Key information is provided on the following pages in relation to the various facets of Council's financial position as projected by this Budget.

1. Rate increase



The average rate increase in 2022/23 is in line with the State Government’s rate cap of 1.75% and Council has forecast the average rate increase to be in line with the rate cap, which is projected to increase in line with inflation, in the longer term. 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.

2. Total rates and charges

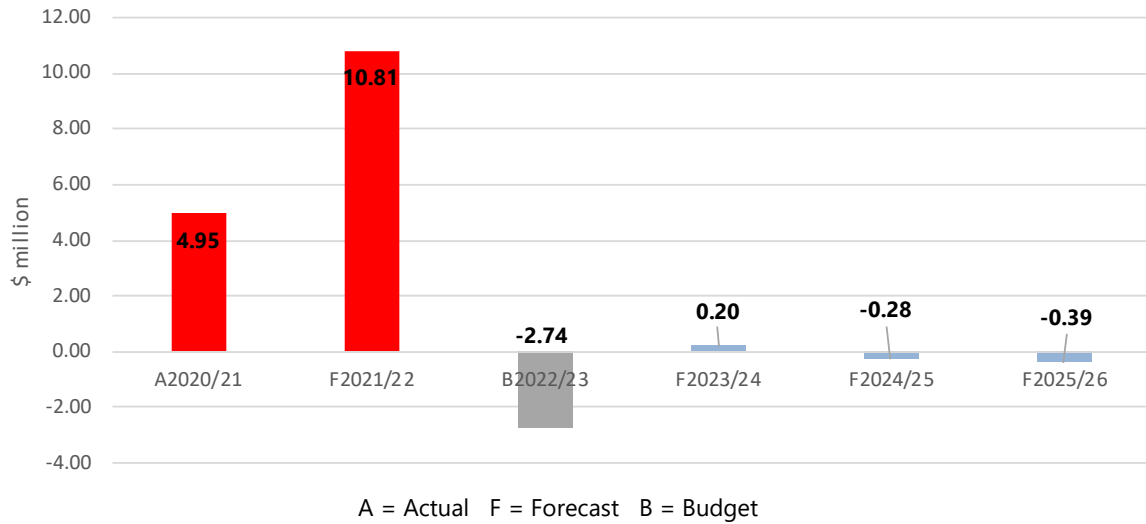


Total rates and charges include general rates, the municipal charge, the waste facilities management charge and kerbside collection charges. The rate cap is only applicable to the general rates and municipal charge and not applicable to the service charges of waste facilities management and kerbside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

Average general rates and the municipal charge are budgeted to increase for the 2022/23 year in line with the State Government’s rate cap of 1.75%. Kerbside collection charges will increase by 10% given

the increased cost of providing the service, whilst the waste facilities management charge will remain the same as 2021/22.

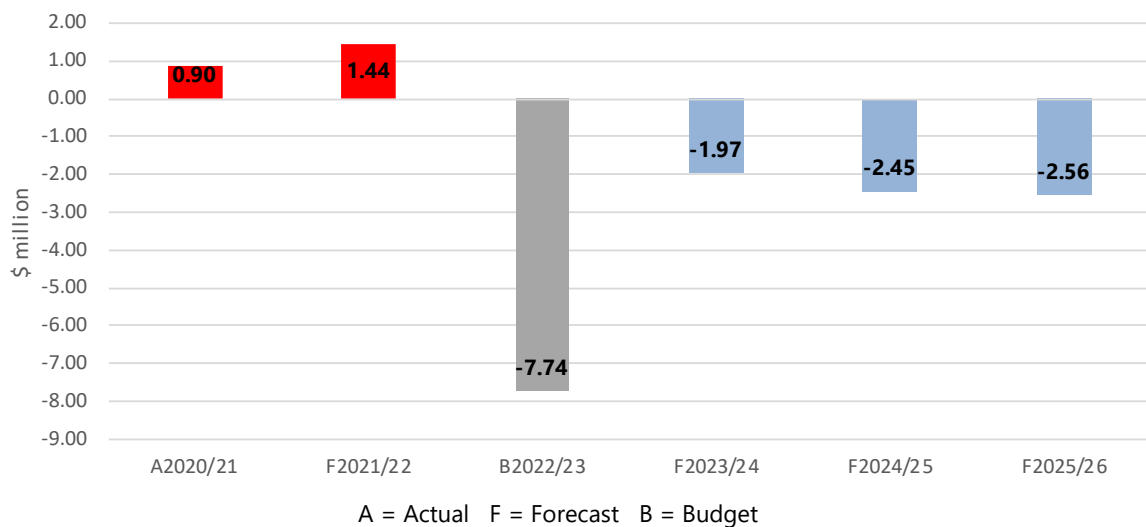
3. Operating result



The operating result recognises all revenue received by Council (including capital grants) and all operating expenditure. The expected operating result for the 2022/23 year is a deficit of \$2.74 million, down from an anticipated surplus of \$10.81 million. A key factor behind this drop is the early receipt of approximately \$3.8 million (or 75%) of the 2022/23 Financial Assistance Grants in April 2022, as well as the receipt of substantial non-recurring grants in 2021/22.

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

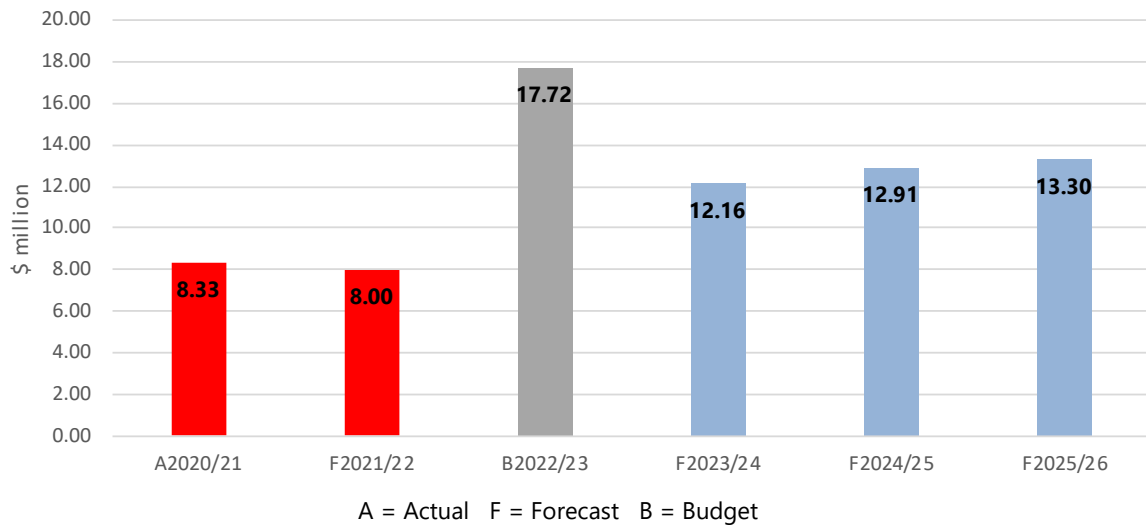
4. Adjusted underlying result



The adjusted underlying result excludes capital grants which are generally non-recurring. The 2022/23 result reflects an underlying deficit of \$7.74 million which is primarily due to receiving approximately

\$3.8 million (or 75%) of the 2022/23 Financial Assistance Grants in advance in April 2022. The early timing of this payment has resulted in a forecast underlying surplus in 2021/22 and a significant underlying deficit in 2022/23. The recurring underlying deficits projected into the years ahead reflects that a significant portion of Council's expenditure is funded by unreliable capital grants primarily relating to one-off projects. A substantial proportion of these projects relate to renewing Council's aging infrastructure.

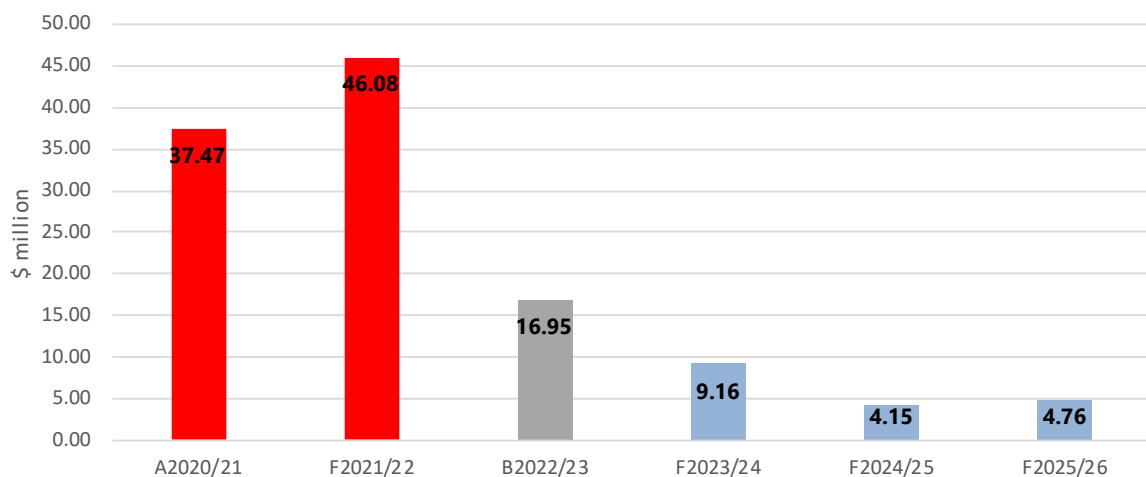
5. Services



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

The net cost of all services delivered to the community for the 2022/23 year is expected to be \$17.72 million which is a significant increase on prior years. This is partially due to the receipt of considerable bushfire recovery funding in 2020/21 and 2021/22, and also due to the receipt of approximately \$3.8 million (or 75%) of the 2022/23 Financial Assistance Grants in advance in April 2022.

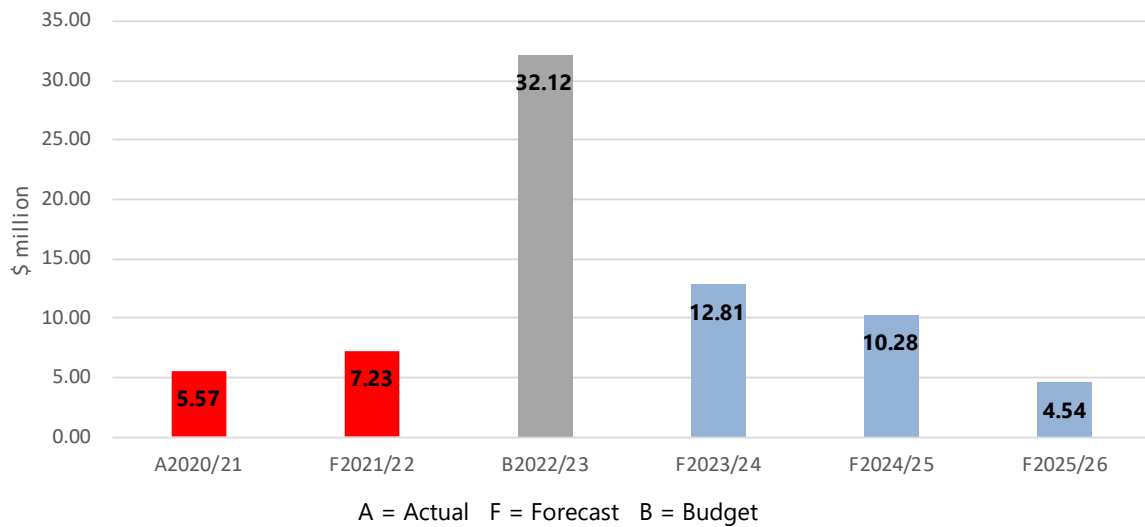
6. Cash and investments



A = Actual F = Forecast B = Budget

Cash and investments are expected to decrease from \$46.08 million to \$16.95 million during 2022/23. We have had considerably high cash balances in recent years due to the inflow of bushfire response and recovery funding as well as significant one-off project grants. These cash levels are now projected to decline as funding is expended on next year's significant capital works program. In addition we received approximately \$3.8 million (or 75%) of the 2022/23 Financial Assistance Grants in advance in April 2022.

7. Capital works

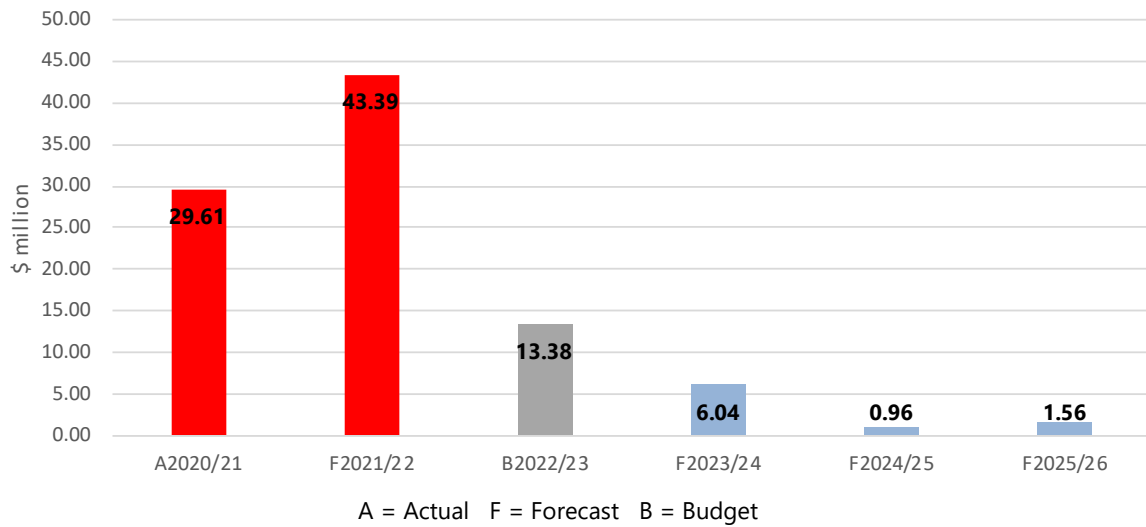


Capital works expenditure for the 2022/23 year is budgeted at \$32.12 million. The capital works program comprises of a number of significant projects as outlined in full in the notes to the Financial Statement, and include:

- continuation of Stage 2 of the Great River Road project to secure its status as a premier touring route;
- the Corryong CBD upgrade;
- the Dartmouth Splash Park and Pump Track; and
- continued development of our walking trails across Eskdale, Bellbridge, Walwa and Corryong.

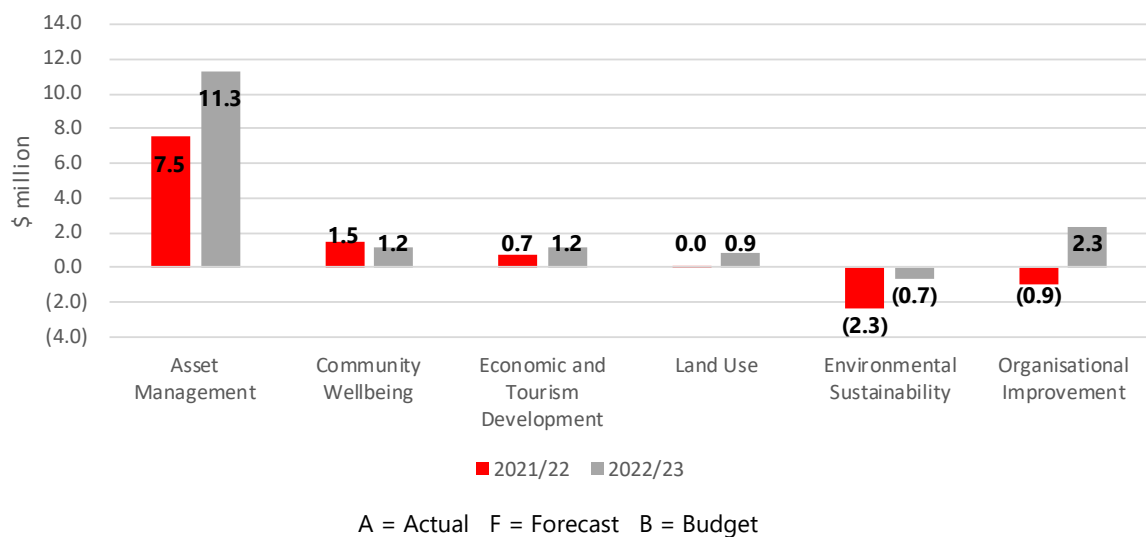
Of the capital works expenditure, \$12.78 million is budgeted for new projects, of which \$9.53 million will come from grants and the balance of \$3.24 million will come from Council's rates, charges and current cash holdings. The remaining \$25.62 million is for previously budgeted projects that are planned to be completed in 2022/23, with delays primarily due to the COVID-19 pandemic.

8. Financial position



Net current assets (working capital) will reduce by from \$43.39 million to \$13.38 million. This is partially due to the early receipt of approximately \$3.8 million (or 75%) of the 2021/22 Financial Assistance Grants in advance in April 2022. This early payment has led to a higher than anticipated forecast balance for 2021/22. In addition cash levels are projected to decline as previously received grant funding is expended on next year's significant capital works program.

9. Strategic objectives

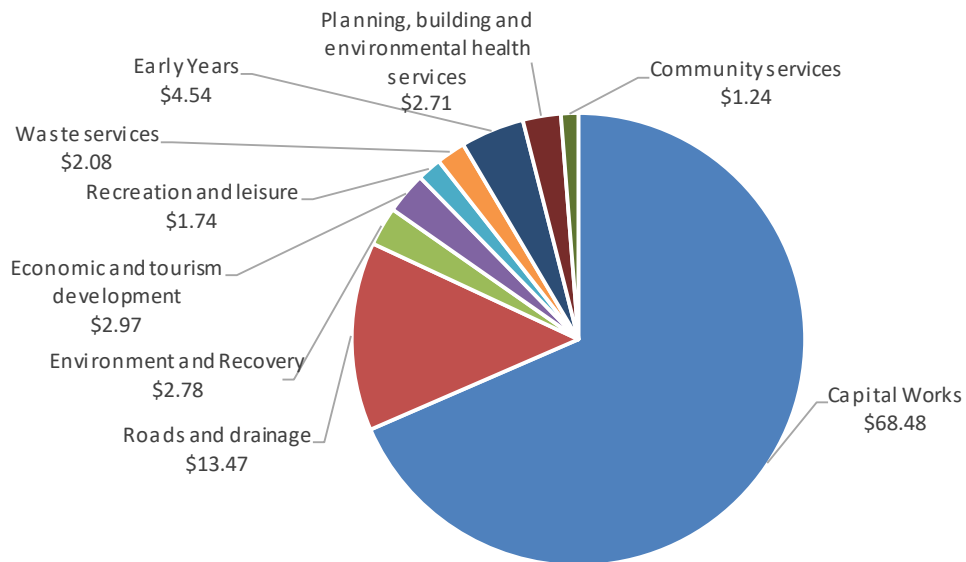


The *Budget* includes a range of services and initiatives to be funded that will contribute to achieving the Council Plan strategic objectives. The above graph shows the level of funding allocated to achieve the strategic objectives as set out in the *Council Plan 2021-2025* for the 2022/23 year compared to the forecast for 2021/22.

Net expenditure related to Asset Management services and initiatives will be higher in 2022/23 than in 2021/22 primarily due to the receipt of substantial grant funding in 2021/22 including early receipt of 75% of the local roads component of the 2022/23 Financial Assistance Grants in April 2022. It is also noted that approximately \$0.29 million of Land Use projects in 2022/23 are to be funded by grants received in 2021/22.

Net expenditure related to Environmental Sustainability services and initiatives will also increase primarily due to the receipt of bushfire recovery funding in 2021/22. Finally funding of Organisational Improvement services and initiatives will increase primarily due to the early receipt of 75% of the general purpose component of the 2022/23 Financial Assistance Grants in April 2022.

10. Council expenditure allocations



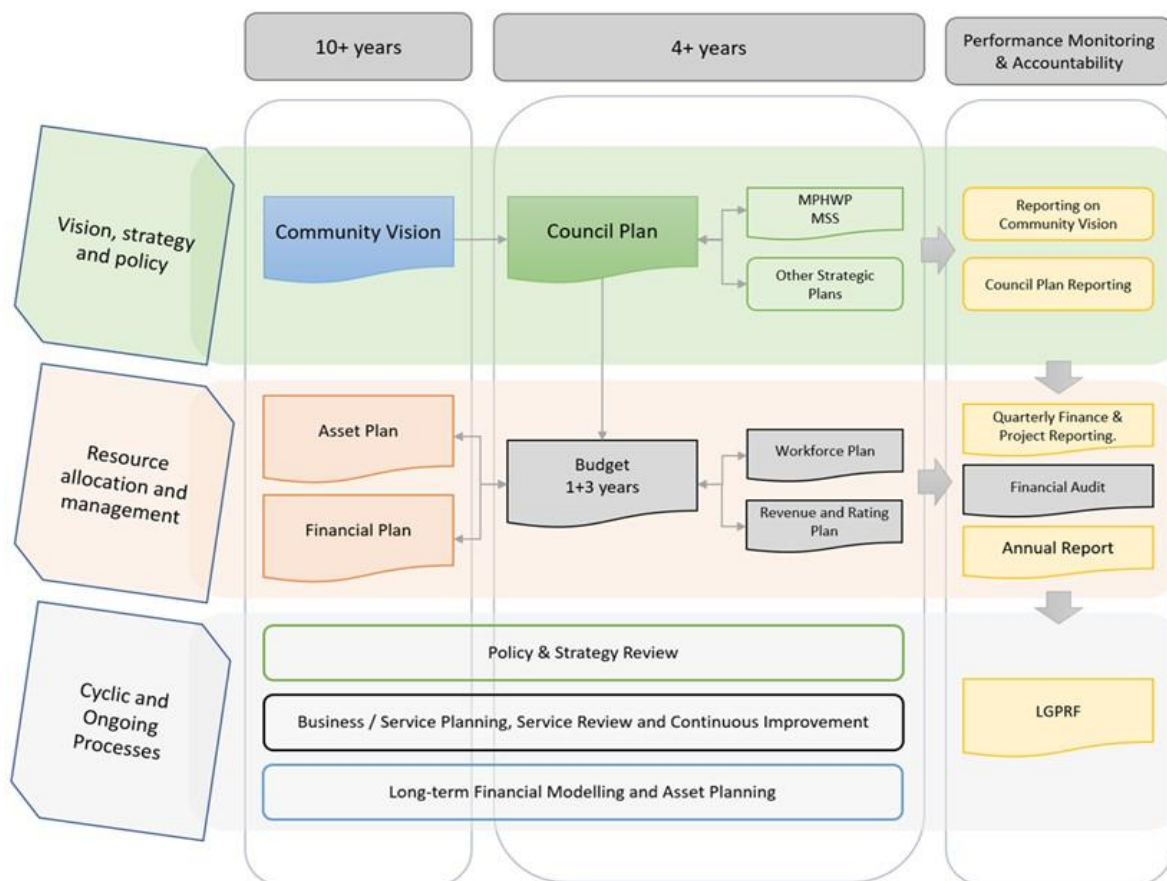
The above chart shows how much is allocated to each service area for every \$100 that Council is planning to spend in 2022/23. Council overheads, governance costs and administrative costs are allocated to external facing services using an internal overhead allocation model.

1. 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).

1.1 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, Wyeboo, 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.

1.2 Our purpose

Community Vision 2031

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

Our mission

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

Our values

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

1.3 Strategic objectives

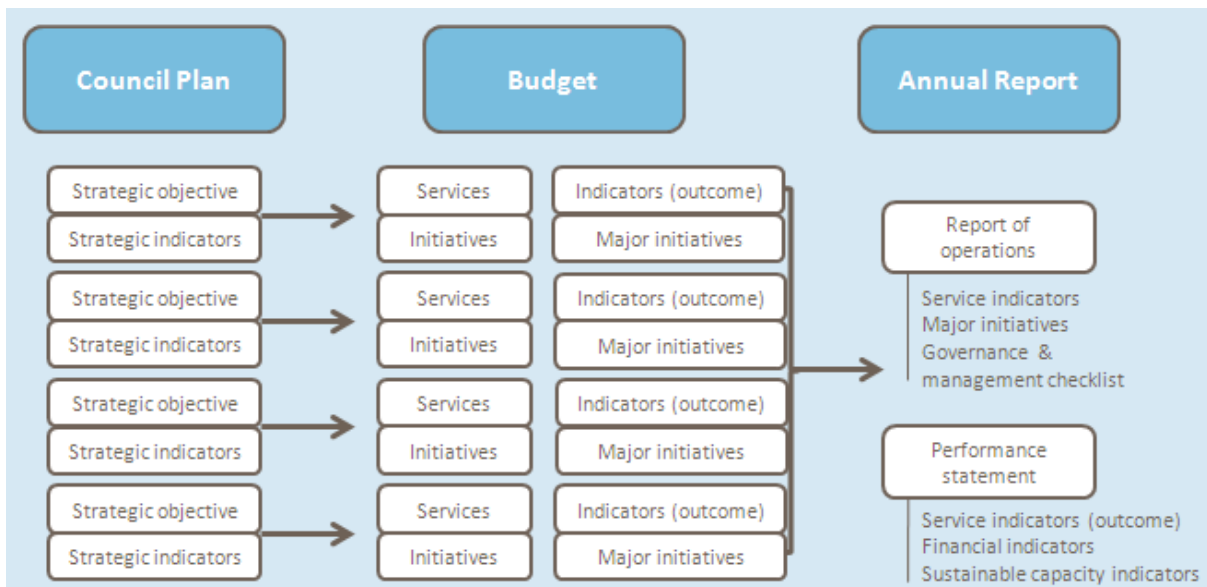
Council delivers services and initiatives contributing to the achievement of the six Strategic Objectives as set out in the *Council Plan 2021-2025*:

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

Strategic Objective	Description
6. Organisational Improvement	Maintain a high performing customer-centred organisation that works with the community to develop and deliver priorities.

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2022/23 year and how these will contribute to achieving the strategic objectives outlined in the *Council Plan 2021-2025*. It also describes a number of major initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

2.1 Strategic Objective 1: Asset management

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

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Engineering Services	<p>This service undertakes design, tendering, contract management and supervision of various works within Council's capital works program. This service also conducts asset renewal and maintenance planning for Council's main infrastructure assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These include:</p> <ul style="list-style-type: none"> -roads, bridges, footpaths -buildings -drainage -recreation and open spaces. 	
Infrastructure	This service maintains Council infrastructure, vehicles, plant and equipment to meet functional and safety needs.	
Total Asset management		11,887 <u>(551)</u> 11,335

Council Plan Initiatives and Priorities

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

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

2.2 Strategic Objective 2: Community wellbeing

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

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Community Services	This service provides family oriented support services including kindergartens, maternal and child health, immunisations and youth services. It also supports Council's commitment to improved access for all residents, delivers an annual Seniors event and 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.	

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
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.	
Total Community wellbeing		4,067 <u>(2,884)</u> 1,183

Council Plan Initiatives and Priorities

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

Service Performance Indicators

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

2.3 Strategic Objective 3: Economic and tourism development

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

Services

Service areas	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Economic Development	<p>The economic development service assists the organisation to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access employment.</p> <p>It also provides for the operation of the Corryong Saleyards, Corryong Airport and the Innovation Space.</p>	
Tourism	<p>This service includes the provision of a Visitor Information Centre in Corryong, support for visitor information services in Tallangatta and development of tourism websites to provide advice to visitors to the region.</p> <p>It also provides oversight of the Colac Colac Caravan Park.</p>	
Total Economic and tourism development		1,393 <u>(229)</u> 1,163

Council Plan Initiatives and Priorities

- 3.1 Connect businesses to learning, development and networking opportunities to increase capacity
- 3.2 Run a series of business expos to support local businesses
- 3.3 Develop a business assistance service for new businesses including accommodation providers in the shared economy
- 3.4 Support businesses to adapt to and recover from the impact of bushfires and the COVID-19 pandemic
- 3.5 Support businesses to expand adventure tourism offerings across the shire
- 3.6 Advocate for the development and broadening of the Pine Mountain experience
- 3.7 Advocate for the development of adventure tourism opportunities at Mount Elliot
- 3.8 Develop and implement a masterplan for cycling across the Shire
- 3.9 Support Mitta Valley Inc to develop the Mitta Valley mountain bike park
- 3.10 Seek funding to complete the High Country Rail Trail
- 3.11 Establish new annual cycling events in the Mitta Valley and Upper Murray
- 3.12 Seek funding to develop key touring routes as premier touring destinations, including the Great River Road, Omeo Highway, and the Benambra Corryong Road
- 3.13 Seek funding to develop a master plan for Lake Hume as a tourism destination including houseboats and the Narrows project
- 3.14 Seek funding to develop and expand the tourism opportunities at Dartmouth Dam
- 3.15 Capitalise on Tallangatta's status as a Notable Town

- 3.16 Secure control of the Tallangatta Caravan Park and seek funding to implement the adopted recommendations from Tallangatta Holiday Park Planning Study
- 3.17 Deliver improved visitor information and experience across the Shire
- 3.18 Expand the reach of tourism marketing and promotional materials
- 3.19 Seek to support the growth of value-add product and/or diversification opportunities for the agriculture industry
- 3.20 Facilitate the creation of a centre of excellence for innovation in agriculture
- 3.21 Seek funding to support efforts to attract and sustain new industries
- 3.22 Explore opportunities to activate the Corryong Aerodrome
- 3.23 Work with Upper Murray Inc to deliver outcomes from the UM2030 Plan
- 3.24 Attract investment to address key weaknesses (connectivity and reliability) in critical infrastructure (mobile telecommunications, internet and power)

Service Performance Indicators

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

2.4 Strategic Objective 4: Land-use planning

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

Services

Service areas	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Planning	The planning service processes all planning applications, provides advice and makes decisions about development proposals which require a planning permit, as well as representing Council at the Victorian Civil and Administrative Tribunal where necessary. It administers the Towong Planning Scheme as well as preparing major policy documents shaping the future of the Shire. It also prepares amendments to the Towong Planning Scheme and carries out research on demographic, urban development, economic and social issues affecting Council.	
Building Services	This service provides statutory building services to the Council community including processing of building permits, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	
Environmental Health	This service protects the community's health and well-being by coordinating food safety support programs, Tobacco Act activities and smoke free dining and gaming venue issues. The service also works to rectify any public health concerns relating to unreasonable noise emissions, housing standards and pest controls.	
Total Land-use planning		1,153 <u>(290)</u> 862

Council Plan Initiatives and Priorities

- 4.1 Support the rebuild process for fire impacted properties
- 4.2 Establish a Developer Contributions Policy and a Minimum Social Infrastructure Requirements Policy
- 4.3 Develop structure plans for Corryong, Tallangatta and Bellbridge and incorporate into the planning scheme
- 4.4 Review the Residential Settlement Strategy

- 4.5 Support population growth outside of key townships through appropriate amendments to the planning scheme
- 4.6 Review the Rural Land Use Study
- 4.7 Review the Schedule to the Rural Activity Zone
- 4.8 Advocate for changes to the farming zone to allow for a second residence to enable succession planning
- 4.9 Seek funding to extend the Heritage Study
- 4.10 Update planning scheme overlays including:
 - 4.10a - Bushfire Management
 - 4.10b - Heritage
- 4.11 Review statutory service processes to ensure an excellent customer experience

Service Performance Indicators

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

2.5 Strategic Objective 5: Environmental sustainability

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

Services

Service areas	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Waste Services	This service provides waste collection including kerbside collections of rubbish and recycling from households and commercial properties, special hard waste, green waste collections, transfer station and land fill management.	
Emergency Management	This service provides Council's emergency management planning function.	

Service areas	Description of services provided	Expenditure (Revenue) Net Cost \$'000
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.	
Total Environmental sustainability		1,157 <u>(1,865)</u> (707)

Council Plan Initiatives and Priorities

- 5.1 Continue to investigate options for domestic waste water management in high risk towns including Eskdale, Mitta Mitta and Bethanga
- 5.2 Advocate for reticulated potable water in Bethanga and Mitta Mitta
- 5.3 Continue to seek funding for integrated water management projects to maximise the use of recycled and raw water sources for public amenity and climate change mitigation
- 5.4 Seek funding to explore options for the establishment of a recycling industry
- 5.5 Improve the use of recycled materials in infrastructure projects eg crushed concrete, glass and rubber
- 5.6 Investigate and implement options for the management of roadside vegetation for fire mitigation
- 5.7 Advocate for the establishment of roadside clearances on arterial roads for emergencies
- 5.8 Continue to implement noxious weed control and monitoring along roadsides within available funding
- 5.9 Continue to implement the tree planting strategy to achieve 40% canopy coverage in urban streets by 2025
- 5.10 Explore the diversification of options for the establishment of native vegetation offset sites
- 5.11 Seek funding to establish a network of electric car charging stations
- 5.12 Develop a climate change action plan (including actions to reduce carbon emissions, electric vehicle charging, etc)
- 5.13 Transition waste and recycling services operations as per Victorian Government Circular Economy Strategy to deliver a four bin system for waste and recycling collection including separation of glass, green waste and organics
- 5.14 Invest in community education programs and a waste services survey to improve waste and recycling separation
- 5.15 Investigate options for hardwaste, greenwaste and agricultural waste management eg silage wrap
- 5.16 Replace the retaining wall at the Tallangatta Transfer Station
- 5.17 Investigate options for the future of the Corryong Landfill
- 5.18 Implement required measures to ensure management of closed landfills is compliant with EPA requirements

Service Performance Indicators

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

2.6 Strategic Objective 6: Organisational Improvement

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

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Councillors, Chief Executive and associated support	This area of governance includes the Mayor, Councillors, Chief Executive Officer and associated support which cannot be easily attributed to the direct service provision areas.	
Customer Service	This service provides Council with operational organisational support to Council, CEO and the Senior Management Group and acts as the main customer interface with the community. The service also assists with delivering on the communication and governance needs of the Council.	

Corporate Services	This service provides financial and corporate based services to internal and external customers, including the management of Council's finances, payment of salaries and wages to employees, human resources, procurement and contracting of services, raising and collection of rates and charges, managing Council's records and delivering on Council's occupational health and safety responsibilities. This service also maintains reliable and cost effective communications and computing systems, facilities and infrastructure to support Council staff.	
Total Organisational improvement		3,994 <u>(1,703)</u> 2,292

Council Plan Initiatives and Priorities

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

Service Performance Indicators

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

2.7 Performance Statement

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 98 of the *Local Government Act 2020* and included in the *Annual Report 2021/22*. 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 be reported in the *Annual Report 2021/22* in the form of a statement of progress in the Report of Operations.

2.8 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$000	Expenditure \$000	Revenue \$000
Asset Management	11,335	11,887	(551)
Community Wellbeing	1,183	4,067	(2,884)
Economic and Tourism Development	1,163	1,393	(229)
Land Use	862	1,153	(290)
Environmental Sustainability	(707)	1,157	(1,865)
Organisational Improvement	2,292	3,994	(1,703)
Total Services Deficit	16,129	23,651	(7,522)
Funding Sources			
Rates	(8,391)		
Capital Grants	(4,994)		
Total Funding Sources	(13,385)		
(Surplus)/deficit for the year	2,744		

3. Financial statements

This section presents information regarding the Financial Statements and Statement of Human Resources. The Budget information for 2022/23 has been supplemented with long term financial plan projections to 2031/32.

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

Budgeted Comprehensive Income Statement

For the ten years ending 30 June 2032

	Forecast Actual	Budget	Budget Projections			Long Term Projections					
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income											
Rates and charges	9,443	9,982	10,190	10,461	10,741	11,030	11,327	11,632	11,943	12,260	12,612
Statutory fees and fines	271	329	336	343	350	357	364	372	380	389	398
User fees	1,299	1,343	1,369	1,400	1,431	1,463	1,496	1,530	1,564	1,599	1,634
Grants - Operating (recurrent)	6,931	2,056	5,963	6,047	6,134	6,222	6,312	6,404	6,498	6,595	6,694
Grants - Operating (non-recurrent)	4,033	1,572	870	870	870	870	870	870	870	870	870
Grants - Capital (recurrent)	-	-	-	-	-	-	-	-	-	-	-
Grants - Capital (non-recurrent)	9,362	4,994	2,167	2,167	2,167	1,000	1,000	1,000	1,000	1,000	1,000
Contributions	-	-	-	-	-	-	-	-	-	-	-
Net gain on disposal of property, infrastructure, plant and equipment	-	-	-	-	-	-	-	-	-	-	-
Fair value adjustments on investment property	-	-	-	-	-	-	-	-	-	-	-
Share of net profits/(losses) of associated and joint ventures	-	-	-	-	-	-	-	-	-	-	-
Other income	605	630	702	610	553	568	570	572	576	576	578
Total income	31,944	20,906	21,597	21,898	22,246	21,510	21,939	22,380	22,831	23,289	23,786
Expenses											
Employee costs	8,984	10,137	9,637	10,170	10,538	10,775	11,017	11,265	11,518	11,777	12,071
Materials and services	7,360	8,377	5,938	5,979	6,013	6,215	6,429	6,579	6,780	6,986	7,186
Bad and doubtful debts	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	4,564	4,884	5,299	5,472	5,521	5,486	5,459	5,431	5,403	5,377	5,280
Amortisation - intangible assets	-	-	-	-	-	-	-	-	-	-	-
Depreciation - right of use asset	-	-	-	-	-	-	-	-	-	-	-
Finance costs	22	21	19	16	16	16	16	16	16	16	16
Other expenses	208	230	508	542	548	554	560	566	573	580	587
Total expenses	21,137	23,649	21,401	22,179	22,636	23,046	23,481	23,857	24,290	24,736	25,140
Surplus (deficit) for the year	10,807	(2,744)	195	(280)	(391)	(1,536)	(1,542)	(1,477)	(1,459)	(1,447)	(1,354)
Other comprehensive income											
surplus or deficit:											
Impairment of fire impacted infrastructure	-	-	-	-	-	-	-	-	-	-	-
Net asset revaluation increment /(decrement)	-	-	-	-	-	-	-	-	-	-	-
Share of other comprehensive income of associates and joint ventures accounted for by the equity method	-	-	-	-	-	-	-	-	-	-	-
Comprehensive result	10,807	(2,744)	195	(280)	(391)	(1,536)	(1,542)	(1,477)	(1,459)	(1,447)	(1,354)

Budgeted Balance Sheet

For the ten years ending 30 June 2032

	Forecast	Budget	Budget Projections			Long Term Projections					
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets											
Current assets											
Cash and cash equivalents	46,076	16,946	9,156	4,152	4,759	4,394	3,933	3,614	3,011	2,509	1,618
Financial assets	-	-	-	-	-	-	-	-	-	-	-
Trade and other receivables	1,933	1,299	1,325	1,277	1,274	1,236	1,261	1,287	1,314	1,340	1,369
Inventories	300	300	300	300	300	300	300	300	300	300	300
Other assets	10	10	10	10	10	10	10	10	10	10	10
Total current assets	48,319	18,555	10,791	5,739	6,343	5,940	5,504	5,211	4,635	4,159	3,297
Non-current assets											
Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-
Investments in associates	78	78	78	78	78	78	78	78	78	78	78
Property, infrastructure, plant & equipment	201,619	228,856	236,366	241,178	240,197	239,076	237,980	236,798	235,922	234,957	234,471
Right of use asset	312	312	312	312	312	312	312	312	312	312	312
Investment property	1,095	1,095	1,095	1,095	1,095	1,095	1,095	1,095	1,095	1,095	1,095
Intangible assets	-	200	200	400	400	600	600	800	800	1,000	1,000
Total non-current assets	203,104	230,541	238,051	243,063	242,082	241,161	240,065	239,083	238,207	237,442	236,956
Total assets	251,424	249,097	248,842	248,802	248,425	247,101	245,570	244,294	242,843	241,602	240,252
Liabilities											
Current liabilities											
Trade and other payables	933	1,061	795	804	809	835	862	881	907	933	958
Trust funds and deposits	907	912	917	922	927	932	937	942	947	952	957
Unearned income	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678
Provisions	1,348	1,470	1,349	1,373	1,370	1,347	1,322	1,295	1,267	1,237	1,207
Interest-bearing loans and borrowings	59	59	7	-	-	-	-	-	-	-	-
Total current liabilities	4,925	5,180	4,746	4,777	4,784	4,792	4,799	4,796	4,799	4,800	4,800
Non-current liabilities											
Provisions	1,019	1,240	1,231	1,440	1,447	1,651	1,655	1,860	1,864	2,069	2,074
Interest-bearing loans and borrowings	66	7	-	-	-	-	-	-	-	-	-
Total non-current liabilities	1,085	1,247	1,231	1,440	1,447	1,651	1,655	1,860	1,864	2,069	2,074
Total liabilities	6,010	6,427	5,977	6,217	6,231	6,443	6,454	6,656	6,663	6,869	6,874
Net assets	245,414	242,670	242,865	242,585	242,194	240,658	239,116	237,638	236,180	234,733	233,378
Equity											
Accumulated surplus	125,699	122,956	123,151	122,870	122,480	120,944	119,401	117,924	116,465	115,018	113,664
Reserves	115,933	115,933	115,933	115,933	115,933	115,933	115,933	115,933	115,933	115,933	115,933
Total equity	241,632	238,889	239,084	238,803	238,413	236,877	235,334	233,857	232,398	230,951	229,597

Budgeted Statement of Changes in Equity

For the four years ended June 2026

	Accumulat ed Surplus	Revaluatio n Reserve	Other Reserves
	\$ '000	\$ '000	\$ '000
2022/23			
Balance at beginning of the financial year	125,699	115,933	-
Comprehensive result	(2,744)	-	-
Net asset revaluation increment(decrement)	-	-	-
Impairment losses on revalued assets	-	-	-
Reversal of impairment losses on revalued assets	-	-	-
Transfer to reserves	-	-	-
Transfer from reserves	-	-	-
Balance at end of the financial year	122,956	115,933	-
2023/24			
Balance at beginning of the financial year	122,956	115,933	-
Comprehensive result	195	-	-
Net asset revaluation increment(decrement)	-	-	-
Impairment losses on revalued assets	-	-	-
Reversal of impairment losses on revalued assets	-	-	-
Transfer to reserves	-	-	-
Transfer from reserves	-	-	-
Balance at end of the financial year	123,151	115,933	-
2024/25			
Balance at beginning of the financial year	123,151	115,933	-
Comprehensive result	(280)	-	-
Net asset revaluation increment(decrement)	-	-	-
Impairment losses on revalued assets	-	-	-
Reversal of impairment losses on revalued assets	-	-	-
Transfer to reserves	-	-	-
Transfer from reserves	-	-	-
Balance at end of the financial year	122,870	115,933	-
2025/26			
Balance at beginning of the financial year	122,870	115,933	-
Comprehensive result	(391)	-	-
Net asset revaluation increment(decrement)	-	-	-
Impairment losses on revalued assets	-	-	-
Reversal of impairment losses on revalued assets	-	-	-
Transfer to reserves	-	-	-
Transfer from reserves	-	-	-
Balance at end of the financial year	122,480	115,933	-

Budgeted Statement of Cash Flows

For the ten years ending 30 June 2032

	Forecast Actual	Budget	Budget Projections			Long Term Projections					
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities											
Rates and charges	9,553	9,982	10,190	10,511	10,747	11,012	11,309	11,614	11,924	12,241	12,591
Statutory fees and fines	271	329	336	343	350	357	364	372	380	389	398
User fees	1,299	1,343	1,369	1,400	1,431	1,463	1,496	1,530	1,564	1,599	1,634
Grants - operating	11,001	4,262	6,807	6,915	7,001	7,148	7,175	7,266	7,360	7,458	7,556
Grants - capital	9,362	4,994	2,167	2,167	2,167	1,000	1,000	1,000	1,000	1,000	1,000
Interest received	164	191	256	157	93	101	96	90	86	78	72
Trust funds and deposits taken	27	5	5	5	5	5	5	5	5	5	5
Other receipts	441	439	446	453	460	467	474	482	490	498	506
Net GST refund / payment	-	-	-	-	-	-	-	-	-	-	-
Employee costs	(9,261)	(9,994)	(9,767)	(10,137)	(10,534)	(10,794)	(11,038)	(11,287)	(11,542)	(11,802)	(12,096)
Materials and consumables	(5,854)	(5,928)	(4,945)	(4,952)	(4,951)	(5,117)	(5,293)	(5,404)	(5,565)	(5,730)	(5,895)
External contracts	(1,372)	(2,318)	(856)	(884)	(913)	(943)	(974)	(1,006)	(1,039)	(1,073)	(1,100)
Utilities	(134)	(132)	(137)	(143)	(149)	(155)	(162)	(169)	(176)	(183)	(191)
Trust funds and deposits repaid	-	-	-	-	-	-	-	-	-	-	-
Other payments	418	(102)	(774)	(533)	(543)	(528)	(533)	(547)	(547)	(554)	(562)
Net cash provided by operating activities	15,916	3,071	5,096	5,303	5,163	4,016	3,919	3,946	3,940	3,926	3,918
Cash flows from investing activities											
Payments for property, plant and equipment	(7,231)	(32,121)	(12,809)	(10,283)	(4,540)	(4,365)	(4,364)	(4,249)	(4,527)	(4,412)	(4,793)
(Increase)/decrease in investments											
Payments for investments											
Proceeds from sale of property, plant and equipment	-	-	-	-	-	-	-	-	-	-	-
Net cash used in investing activities	(7,231)	(32,121)	(12,809)	(10,283)	(4,540)	(4,365)	(4,364)	(4,249)	(4,527)	(4,412)	(4,793)
Cash flows from financing activities											
Finance costs	(22)	(21)	(19)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-	-
Interest paid - Lease liabilities											
Repayment of borrowings	(59)	(59)	(59)	(7)	-	-	-	-	-	-	-
Net cash provided by (used in) financing activities	(81)	(80)	(78)	(23)	(16)	(16)	(16)	(16)	(16)	(16)	(16)
Net (decrease) increase in cash & cash equivalents	8,603	(29,130)	(7,791)	(5,004)	607	(365)	(461)	(319)	(603)	(502)	(891)
Cash and cash equivalents at beginning of the financial year	37,473	46,076	16,946	9,156	4,152	4,759	4,394	3,933	3,614	3,011	2,509
Cash and cash equivalents at end of the financial year	46,076	16,946	9,156	4,152	4,759	4,394	3,933	3,614	3,011	2,509	1,618

Budgeted Statement of Capital Works

For the ten years ending 30 June 2032

	Forecast	Budget	Budget Projections				Long Term Projections				
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property											
Land	-	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-	-
Total land	-	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-	-
Building improvements	1,885	3,494	2,200	2,255	906	908	909	911	913	915	700
Total buildings	1,885	3,494	2,200	2,255	906	908	909	911	913	915	700
Total property	1,885	3,494	2,200	2,255	906	908	909	911	913	915	700
Plant and equipment											
Plant, machinery and equipment	957	1,261	1,007	1,198	938	1,004	642	894	896	899	874
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	20	400	-	-	-	-	-	-	-	-	-
Library books	31	20	20	20	20	20	20	20	20	20	20
Total plant and equipment	1,008	1,681	1,027	1,218	958	1,024	662	914	916	919	894
Infrastructure											
Roads	1,099	15,665	7,014	4,672	1,606	1,612	1,620	1,628	1,637	1,765	2,398
Bridges	51	1,499	600	753	605	606	707	579	580	581	536
Footpaths and cycleways	43	1,627	1,288	1,040	53	54	54	54	68	68	107
Kerb and channel	1	160	60	61	61	61	61	61	62	62	54
Drainage	-	100	30	30	50	51	51	51	51	51	-
Recreational, leisure and community facilities	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	355	105	300	50	300	50	300	50	-
Parks, open space and streetscapes	2,970	7,149	235	149	-	-	-	-	-	-	104
Aerodromes	-	-	-	-	-	-	-	-	-	-	-
Other infrastructure	154	747	-	-	-	-	-	-	-	-	-
Total infrastructure	4,317	26,947	9,582	6,810	2,676	2,433	2,793	2,424	2,698	2,578	3,199
Total capital works expenditure	7,210	32,121	12,809	10,283	4,540	4,365	4,364	4,249	4,527	4,412	4,793
Represented by:											
New asset expenditure	2,500	6,788	20	420	20	420	20	420	20	420	20
Asset renewal expenditure	1,400	8,272	12,789	9,863	4,520	3,945	4,344	3,829	4,507	3,992	4,773
Asset expansion expenditure	-	758	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	3,331	16,223	-	-	-	-	-	-	-	-	-
Asset disposal expenditure	-	80	-	-	-	-	-	-	-	-	-
Total capital works expenditure	7,231	32,121	12,809	10,283	4,540	4,365	4,364	4,249	4,527	4,412	4,793

Budgeted Statement of Human Resources

For the ten years ending 30 June 2032

	Forecast	Budget	Budget Projections			Long Term Projections					
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure											
Employee costs - operating	8,984	10,137	9,637	10,170	10,538	10,775	11,017	11,265	11,518	11,777	12,071
Employee costs - capital	-	-	-	-	-	-	-	-	-	-	-
Total staff expenditure	8,984	10,137	9,637	10,170	10,538	10,775	11,017	11,265	11,518	11,777	12,071
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Staff numbers											
Employees	110.5	116.1	109.1	112.1	113.1	113.1	113.1	113.1	113.1	113.1	113.1

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

Department	Comprises				
	Budget	Permanent			
	2022/23	Full Time	Part Time	Casual	Temporary
	\$'000	\$'000	\$'000	\$'000	\$'000
Asset management	3,875	2,872	309	192	502
Community wellbeing	2,961	493	1,768	251	448
Economic and tourism development	361	99	263	-	-
Environmental sustainability	313	237	77	-	-
Land use	171	171	-	-	-
Organisational improvement	2,296	1,585	493	218	-
Total Allocated Staff Expenditure	9,977	5,456	2,909	662	950
Other Staff Expenses	161				
Total Staff Expenditure	10,137				

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

Department	Budget 2022/23 FTE	Comprises			
		Permanent		Casual FTE	Temporary FTE
		Full Time FTE	Part Time FTE		
Asset management	46.2	35.5	3.6	2.6	4.5
Community wellbeing	37.5	5.1	23.5	3.4	5.5
Economic and tourism development	4.0	1.0	3.0	-	-
Environmental sustainability	4.4	3.4	1.0	-	-
Land use	1.0	1.0	-	-	-
Organisational improvement	23.0	14.0	5.8	3.2	-
Total Staff	116.1	60.0	36.8	9.2	10.0

**Summary of Planned Human Resources Expenditure
For the four years ending 30 June 2026**

	Budget	Budget Projections		
	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Asset management				
Permanent - Full time				
Female	386	396	406	417
Male	2,017	2,066	2,122	2,179
Vacant	381	548	653	670
Permanent - Part time				
Female	119	122	125	129
Male	150	153	157	162
Vacant	40	41	42	43
Total Asset management	3,092	3,326	3,506	3,600
Community wellbeing				
Permanent - Full time				
Female	203	208	214	219
Male	290	297	305	314
Vacant	-	79	172	177
Permanent - Part time				
Female	1,619	1,658	1,703	1,749
Male	32	33	34	35
Vacant	117	120	123	126
Total Community wellbeing	2,261	2,396	2,551	2,620
Economic and tourism development				
Permanent - Full time				
Female	99	101	104	106
Male	-	-	-	-
Vacant	-	-	-	-
Permanent - Part time				
Female	244	250	257	264
Male	-	-	-	-
Vacant	19	19	20	20
Total Economic and tourism development	361	370	380	390
Environmental sustainability				
Permanent - Full time				
Female	-	-	-	-
Male	237	242	249	256
Vacant	-	-	-	-
Permanent - Part time				
Female	-	-	-	-
Male	40	41	42	43
Vacant	37	38	39	40
Total Environmental sustainability	313	321	330	339
Land Use				
Permanent - Full time				
Female	171	175	179	184
Male	-	-	-	-
Vacant	-	-	-	-
Permanent - Part time				
Female	-	-	-	-
Male	-	-	-	-
Vacant	-	-	-	-
Total Land Use	171	175	179	184
Organisational improvement				
Permanent - Full time				
Female	1,074	1,100	1,130	1,160
Male	424	434	446	458
Vacant	87	90	183	280
Permanent - Part time				
Female	264	271	278	285
Male	61	63	65	66
Vacant	168	172	177	181
Total Organisational improvement	2,078	2,129	2,278	2,431
Casuals and temporary staff	1,612	678	696	715
Other staff expenses	249	244	252	258
Total staff expenditure	10,137	9,638	10,172	10,538

**Summary of Planned Human Resources Full Time Equivalents
For the four years ending 30 June 2026**

	Budget	Budget Projections		
	2022/23	2023/24	2024/25	2025/26
Asset management				
Permanent - Full time				
Female	3.5	3.5	3.5	3.5
Male	28.5	28.5	28.5	28.5
Vacant	3.5	5.5	6.5	6.5
Permanent - Part time				
Female	1.4	1.4	1.4	1.4
Male	1.7	1.7	1.7	1.7
Vacant	0.5	0.5	0.5	0.5
Total Asset management	39.1	41.1	42.1	42.1
Community wellbeing				
Permanent - Full time				
Female	2.1	2.1	2.1	2.1
Male	3.1	3.1	3.1	3.1
Vacant		1.0	2.0	2.0
Permanent - Part time				
Female	21.8	21.8	21.8	21.8
Male	0.4	0.4	0.4	0.4
Vacant	1.2	1.2	1.2	1.2
Total Community wellbeing	28.6	29.6	30.6	30.6
Economic and tourism development				
Permanent - Full time				
Female	1.0	1.0	1.0	1.0
Male	-	-	-	-
Vacant	-	-	-	-
Permanent - Part time				
Female	2.8	2.8	2.8	2.8
Male	-	-	-	-
Vacant	0.3	0.3	0.3	0.3
Total Economic and tourism development	4.0	4.0	4.0	4.0
Environmental sustainability				
Permanent - Full time				
Female	-	-	-	-
Male	3.4	3.4	3.4	3.4
Vacant	-	-	-	-
Permanent - Part time				
Female	-	-	-	-
Male	0.5	0.5	0.5	0.5
Vacant	0.5	0.5	0.5	0.5
Total Environmental sustainability	4.4	4.4	4.4	4.4
Land Use				
Permanent - Full time				
Female	1.0	1.0	1.0	1.0
Male	-	-	-	-
Vacant	-	-	-	-
Permanent - Part time				
Female	-	-	-	-
Male	-	-	-	-
Vacant	-	-	-	-
Total Land Use	1.0	1.0	1.0	1.0
Organisational improvement				
Permanent - Full time				
Female	9.0	9.0	9.0	9.0
Male	4.0	4.0	4.0	4.0
Vacant	1.0	1.0	2.0	3.0
Permanent - Part time				
Female	3.6	3.6	3.6	3.6
Male	0.8	0.8	0.8	0.8
Vacant	1.4	1.4	1.4	1.4
Total Organisational improvement	19.8	19.8	20.8	21.8
Casuals and temporary staff	19.2	9.2	9.2	9.2
Total staffing	116.1	109.1	112.1	113.1

4 Notes to the financial statements

4.1 Comprehensive Income Statement

4.1.1 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 2022-2023*, 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 2022/23 the FGRS cap has been set at 1.75%. 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 1.75% in line with the rate cap. The kerbside collection charge will increase by 10% due to increases in waste transportation and processing costs and there will be no increase to the waste facilities management charge in 2022/23.

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

	2021/22 \$'000	2022/23 \$'000	Change \$'000	Change %
General rates*	6,657	6,792	135	2.03%
Municipal charge*	1,250	1,276	26	2.10%
Rates in lieu	53	323	270	508.93%
Kerbside collection	1,081	1,189	108	10.00%
Waste management	402	402	0	0.00%
Total Rates and charges	9,443	9,982	539	5.71%

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

4.1.1(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	2021/22 cents/\$CIV	2022/23 cents/\$CIV	Change %
General rate for rateable residential properties	0.3384	0.2695	-20.36%
General rate for rateable rural residential properties	0.3384	0.2695	-20.36%
General rate for rateable rural properties	0.3046	0.2426	-20.35%
General rate for rateable business properties	0.3215	0.2560	-20.37%
General rate for rateable undeveloped residential properties	1.2182	0.9702	-20.36%

CIV = Capital Improved Value

4.1.1(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	2021/22 \$'000	2022/23 \$'000	Change \$'000	Change %
Residential	1,276	1,324	48	3.76%
Rural Residential	1,035	1,056	21	2.02%
Rural	4,089	4,148	59	1.45%
Business	145	138	-7	-5.05%
Undeveloped residential	112	126	14	12.55%
Total amount to be raised by general rates	6,657	6,792	135	2.03%

4.1.1(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	2021/22 Number	2022/23 Number	Change Number	Change %
Residential	1,693	1,692	-1	-0.06%
Rural Residential	897	901	4	0.45%
Rural	1,557	1,560	3	0.19%
Business	245	246	1	0.41%
Undeveloped residential	124	130	6	4.84%
Total number of assessments	4,516	4,529	13	0.29%

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

4.1.1(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	2021/22 \$	2022/23 \$'000	Change \$	Change %
Residential	377,166	491,418	114,252	30.29%
Rural Residential	305,907	391,871	85,964	28.10%
Rural	1,342,278	1,709,736	367,459	27.38%
Business	45,234	53,936	8,702	19.24%
Undeveloped residential	9,162	12,948	3,786	41.32%
Total value of land	2,079,746	2,659,909	580,163	27.90%

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

Type of Charge	2021/22 \$	2022/23 \$	Change \$	Change %
Municipal	314	319	5	1.59%

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

Type of Charge	2021/22 \$'000	2022/23 \$'000	Change \$'000	Change %
Municipal	1,250	1,276	26	2.10%

4.1.1(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	2021/22 \$	2022/23 \$	Change \$	Change %
Kerbside collection:				
Garbage / Recycling - 140/240L Bins (Standard service)	340	374	34	10.00%
Garbage / Recycling - 240/240L Bins	371	408	37	9.97%
Garbage / Recycling - 80/240L Bins	296	326	30	10.14%
Additional Garbage - 140L Bin (Standard Size)	277	305	28	10.11%
Additional Garbage - 240L Bin	360	396	36	10.00%
Additional Garbage - 80L Bin	236	259	23	9.75%
Additional Recycling - 240L Bin	153	168	15	9.80%
Garbage/Recycle Service extension – per 100 km	15	16	1.5	10.00%
Waste management	101	101	0	0.00%

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

4.1.1(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	2021/22 \$'000	2022/23 \$'000	Change \$'000	Change %
Kerbside collection	1,081	1,189	108	10.00%
Waste management	402	402	0	0.00%
Total	1,483	1,591	108	7.29%

4.1.1(k) – Fair Go Rates System compliance

	2021/22 \$	2022/23 \$
Base rates	7,712,000	7,933,344
Number of rateable properties	4,516	4,529
Base average rate	\$1,707.71	\$1,751.68
Maximum rate increase	1.50%	1.75%
Capped average rate	1.50%	1.75%
Maximum General rates and Municipal charges revenue	7,827,680	8,072,178
Budgeted General rates and Municipal charges revenue	7,907,172	8,068,301

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

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

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

4.1.1(m) Differential rates

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

- A general rate of 0.2695% (0.2695 cents in the dollar of CIV) for all rateable residential properties
- A general rate of 0.2695% (0.2695 cents in the dollar of CIV) for all rateable rural residential properties
- A general rate of 0.2426% (0.2426 cents in the dollar of CIV) for all rateable rural properties
- A general rate of 0.2560% (0.2560 cents in the dollar of CIV) for all rateable business properties
- A general rate of 0.9702% (0.9702 cents in the dollar of CIV) for all rateable undeveloped residential properties.

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

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

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

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

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

Residential land

Residential land is any land, which is:

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

Rural residential land

Rural residential land is any land, which is:

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

Rural land

Rural land is any land, which is:

- Greater than 40 ha in size.

Business land

Business land is any land, which is:

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

Undeveloped residential land

Undeveloped residential land is any land, which is:

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

4.1.2 Statutory fees and fines

Type of Charge	Forecast 2021/22 \$'000	Budget 2022/23 \$'00	Change \$'000	Change %
Building fees	142	136	-6	-4.23%
Town planning fees	81	103	22	27.16%
Animal fees	43	41	-2	-4.65%
Health registration fees	39	40	1	2.56%
Land information certificates	11	9	-2	-18.18%
Total	316	329	13	4.11%

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.

4.1.3 User fees

Type of Charge	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	Change %
Child care/children's programs	848	899	51	6.01%
Refuse disposal fees	118	120	2	1.69%
Aquatic facility fees	28	28	0	0.00%
Saleyard fees	15	15	0	0.00%
Private works	0	0	0	0.00%
Septic tank fees	11	11	0	0.00%
Other fees	279	270	-9	-3.23%
Total	1,299	1,343	44	3.39%

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.

4.1.4 Grants

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	Change %
Grants received are in respect of the following:				
Summary of grants:				
Commonwealth funded grants	9,733	6,220	(3,513)	-36.09%
State funded grants	10,593	2,402	(8,191)	-77.32%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Victorian Grants Commission – General purpose funding	3,871	1,039	(2,832)	-73.16%
Victorian Grants Commission – Local roads funding	2,456	516	(1,940)	-78.99%
Recurrent - State Government				
Emergency	60	71	11	18.33%
Family and children	413	297	(116)	-28.09%
School crossing supervisors	14	14	-	0.00%
Libraries	117	119	2	1.71%
Total recurrent grants	6,931	2,056	(4,875)	-70.34%
Non-recurrent - Commonwealth Government				
Family and children	-	-	-	-
Infrastructure	-	-	-	-
Recovery	-	-	-	-
Non-recurrent - State Government				
Community	401	190	(211)	-52.62%
Economic development	50	120	70	140.00%
Environment	-	37	37	-
Family and children	1,168	1,093	(75)	-6.42%
Corporate	164	110	(54)	-32.93%
Infrastructure	188	-	(188)	-100.00%
Recovery	1,836	-	(1,836)	-100.00%
Recreation	226	22	(204)	-90.27%
Total non-recurrent operating grants	4,033	1,572	(2,461)	-61.02%
Total operating grants	10,964	3,628	(7,336)	-66.91%

	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Variance \$'000	Variance %
(b) Capital grants				
Recurrent - Commonwealth Government				
Nil	-	-	-	
Recurrent - State Government				
Nil	-	-	-	
Total recurrent capital grants	-	-	-	
Non-recurrent - Commonwealth Government				
Roads to Recovery	1,166	1166	-	
Local Roads and Community Infrastructure	2,240	3,499	1,259	56.21%
Non-recurrent - State Government				
Buildings	1,166	1166	-	
Plant and Equipment	2,240	3,499	1,259	56.21%
Infrastructure	-	-	-	
Aerodrome	-	-	-	
Total non-recurrent capital grants	-	140		
	5,956	189	(5,767)	-96.83%
Total capital grants	-	-	-	
Total Grants	9,362	4,994	-4,368	-46.66%

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to decrease by 66.91% compared to 2021/22.

The Commonwealth Government provides recurrent funding to Victorian councils via Financial Assistance Grants through the Victorian Grants Commission. The decrease in the Financial Assistance Grants funding is a result of the timing of the payment of the 2022/23 Financial Assistance Grants funding allocation. Approximately 75% of the 2022/23 allocation was received in April 2022 and was recognised as recurrent revenue in 2021/22.

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Overall the level of capital grants is projected to decrease by 46.66% due to the substantial funding for one-off projects received in 2021/22.

4.1.5 Other income

Type of Charge	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	Change %
Interest	144	151	7	4.86%
Interest on rates	20	40	20	100.00%
Community contributions	5	0	-5	-100.00%
Rent	103	103	0	0.00%
Shared service fees	137	139	2	1.46%
Other	196	197	1	0.33%
Total	605	630	25	4.07%

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.

4.1.6 Employee costs

Employee costs	Forecast	Budget	Change	Change
	2021/22	2022/23		
	\$'000	\$'000	\$'000	%
Wages and salaries	7,654	8,933	1,279	16.71%
Workcover	187	161	-26	-13.90%
Annual leave and long service leave	561	116	-445	-79.32%
Superannuation	575	927	352	61.23%
Fringe benefits tax	7	0	-7	-100.00%
Total	8,984	10,137	1,153	12.84%

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

Employee costs are budgeted to increase by 12.84% compared to the 2021/22 forecast. This variance is mainly due to a number of positions remaining vacant in 2021/22 and additional early years positions to meet increased demand.

4.1.7 Materials and services

Materials and services	Forecast	Budget	Change	Change
	2021/22	2022/23		
	\$'000	\$'000	\$'000	%
Materials and services	4,703	4,300	-403	-8.57%
Maintenance	1,151	1,628	477	41.45%
Utilities	134	132	-2	-1.49%
Contracts	1,372	2,318	946	68.96%
	7,360	8,377	1,018	13.83%

Materials and services include purchases of consumables, payments to contractors for the provision of services, non-recurrent operating projects and utility costs. Materials and services are forecast to increase by 13.83% compared to the forecast for 2021/22.

The main reasons for this increase include increases in maintenance costs and selected one-off grant funded operational projects.

4.1.8 Depreciation and amortisation

Depreciation and amortisation	Forecast	Budget	Change	Change
	2021/22	2022/23		
	\$'000	\$'000	\$'000	%
Property	831	901	70	8.42%
Plant and equipment	588	588	0	0.00%
Infrastructure	3,145	3,395	250	7.95%
	4,564	4,884	320	7.01%

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.

4.1.9 Borrowing costs

Borrowing costs	Forecast	Budget	Change	Change
	2021/22	2022/23		
	\$'000	\$'000	\$'000	%
Bank fees and overdraft charges	16	16	0	0.00%
Interest - Borrowings	0	0	0	0.00%
Interest - Finance leases	6	5	-1	-16.67%
	22	21	-1	-4.55%

Borrowing costs relate to interest charged by financial institutions on funds borrowed. Council undertook a finance lease for a new garbage truck in 2017/18.

4.1.10 Other expenses

Other expenses	Forecast	Budget	Change	Change
	2021/22	2022/23		
	\$'000	\$'000	\$'000	%
Auditors remuneration	35	37	2	5.71%
Councillor allowances	173	193	20	11.56%
	208	230	22	10.58%

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 projected to increase by 11.56% in line with the legislated ruling that governs these, being the Determination of the Independent Remuneration Tribunal.

4.2 Balance Sheet

4.2.1 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 by \$29.130 million 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 \$27.24 million increase in this balance is attributable to the net result of the capital works program and depreciation of assets.

4.2.2 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 2022/23 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.

4.2.3 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 of \$2.744 million results directly from the budgeted operating deficit for the year.

Balance sheet - Key assumptions

In preparing the Balance Sheet for the year ending 30 June 2023 it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

- A total of 94% of total rates and charges raised will be collected in the 2022/23 year.
- Trade creditors are based on total capital and operating expenditure less written down value of assets sold, depreciation and employee costs. The payment cycle is 45 days.
- Total capital expenditure is \$32.121 million.

Borrowings

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

	2021/22	2022/23
	\$'000	\$'000
Total amount borrowed as at 30 June of the prior year	184	125
Total amount to be borrowed	-	-
Total amount projected to be redeemed	(59)	(59)
Total amount proposed to be borrowed as at 30 June	125	66

4.3 Statement of Cash Flows

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

4.3.1 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).

4.3.2 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.

4.3.3 Financing activities - Refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations. These activities also include repayment of the principal component of loan repayments for the year as well as finance lease payments. Council undertook a finance lease in 2017/18 for a new garbage truck.

4.3.4 Cash and cash equivalents at end of the year

Overall, total cash and investments are forecast to decrease by \$29.130 million to \$16.946 million as at 30 June 2022 as funds are expended on the 2022/23 capital works program.

4.4 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2022/23 year, classified by asset expenditure type and funding source.

4.4.1 Summary

Capital works	Forecast	Budget	Change	Change
	2021/22 \$'000	2022/23 \$'000	\$'000	%
Property	1,885	3,494	1,609	85.33%
Plant and equipment	1,008	1,681	673	66.77%
Infrastructure	4,317	26,947	22,629	524.16%
	7,210	32,121	24,911	345.49%

	Asset expenditure types						Funding sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Disposal	Grants	Contributions	Council Cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Property	3,493,870	1,228,406	1,232,063	953,401	-	80,000	180,000	-	910,000	-
Plant and equipment	1,680,633	312,453	1,097,780	83,400	187,000	-	140,000	-	1,037,000	-
Infrastructure	26,946,682	5,247,509	5,941,711	15,186,462	571,000	-	9,214,591	-	1,296,040	-
Total	32,121,185	6,788,367	8,271,554	16,223,264	758,000	80,000	9,534,591	-	3,243,040	-

4.4.2 Current Budget

	Project Cost	Asset expenditure types					Funding sources			
		New	Renewal	Upgrade	Expansion	Disposal	Grants	Contributions	Council Cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
PROPERTY										
Buildings										
Triangles Toilet Block and VIC Upgrade	100,000	-	100,000	-	-	-	100,000	-	-	-
Cudgewa Toilet Block Replacement	80,000	-	80,000	-	-	-	80,000	-	-	-
Truckwash Corryong	220,000	-	-	220,000	-	-	-	-	220,000	-
Building Demolitions	80,000	-	-	-	-	80,000	-	-	80,000	-
Talgarno Toilet Block	250,000	250,000	-	-	-	-	-	-	250,000	-
Building Renewals	360,000	-	360,000	-	-	-	-	-	360,000	-
Total Buildings	1,090,000	250,000	540,000	220,000	-	80,000	180,000	-	910,000	-
TOTAL PROPERTY	1,090,000	250,000	540,000	220,000	-	80,000	180,000	-	910,000	-
PLANT AND EQUIPMENT										
Plant, Machinery and Equipment										
Annual plant replacement	900,000	-	900,000	-	-	-	-	-	900,000	-
Annual fleet replacement	-	-	-	-	-	-	-	-	-	-
Minor tools (over \$1,000)	30,000	-	30,000	-	-	-	-	-	30,000	-
Total Plant, Machinery and Equipment	930,000	-	930,000	-	-	-	-	-	930,000	-
Computers and Telecommunications										
Planning and Building System	187,000	-	-	-	187,000	-	140,000	-	47,000	-
IT equipment	30,000	-	30,000	-	-	-	-	-	30,000	-
Total Computers and Telecommunications	217,000	-	30,000	-	187,000	-	140,000	-	77,000	-
Library resources										
Library resources - purchases	30,000	-	30,000	-	-	-	-	-	30,000	-
Total Library resources	30,000	-	30,000	-	-	-	-	-	30,000	-
TOTAL PLANT AND EQUIPMENT	1,177,000	-	990,000	-	187,000	-	140,000	-	1,037,000	-

	Project Cost	Asset expenditure types					Funding sources			
		New	Renewal	Upgrade	Expansion	Disposal	Grants	Contributions	Council Cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INFRASTRUCTURE										
Roads										
Wises Creek Road Upgrade Stage 2	400,000	-	400,000	-	-	-	400,000	-	-	-
Georges Creek Road Stage 3	392,868	-	-	392,868	-	-	392,868	-	-	-
Corryong CBD Upgrade	1,500,000	-	-	1,500,000	-	-	1,500,000	-	-	-
Stock Route (Corryong)	126,992	-	-	126,992	-	-	126,992	-	-	-
Annual resheeting program	180,000	-	180,000	-	-	-	-	-	180,000	-
Major patching program	550,000	-	550,000	-	-	-	252,500	-	297,500	-
Pavement renewal	100,000	-	100,000	-	-	-	-	-	100,000	-
Reseal program	550,000	-	550,000	-	-	-	288,732	-	261,268	-
Total Roads	3,799,860	-	1,780,000	2,019,860	-	-	2,961,092	-	838,768	-
Bridges										
Bridge replacement	250,000	-	250,000	-	-	-	250,000	-	-	-
Total Bridges	250,000	-	250,000	-	-	-	250,000	-	0	-
Footpaths										
Eskdale Walking Track Stage 2	250,000	-	-	250,000	-	-	250,000	-	-	-
Bellbridge Walking Track Stage 2	400,000	-	-	400,000	-	-	400,000	-	-	-
Corryong Circuit Trail Stage 2	750,000	750,000	-	-	-	-	750,000	-	-	-
Walwa Walking Trails	150,000	150,000	-	-	-	-	150,000	-	-	-
Annual footpath replacement program	60,000	-	60,000	-	-	-	-	-	60,000	-
Total Footpaths	1,610,000	900,000	60,000	650,000	-	-	1,550,000	-	60,000	-
Kerb										
Annual kerb and channel renewal	60,000	-	60,000	-	-	-	30,000	-	30,000	-
Total Kerb	60,000	-	60,000	-	-	-	30,000	-	30000	-
Drainage										
Annual drainage renewal	70,000	-	70,000	-	-	-	40,000	-	30,000	-
Total Drainage	70,000	-	70,000	-	-	-	40,000	-	30000	-

	Project Cost	Asset expenditure types					Funding sources			
		New	Renewal	Upgrade	Expansion	Disposal	Grants	Contributions	Council Cash	Borrowings
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Parks, Opens Spaces and Streetscapes										
Dartmouth Splash Park and Pump Track	350,000	350,000	-	-	-	-	350,000	-	-	-
Triangles Irrigation System Replacement	120,000	-	120,000	-	-	-	120,000	-	-	-
Bethanga Park Upgrade / Corryong Street Furniture	200,000	-	200,000	-	-	-	200,000	-	-	-
Bellbridge Early Years Playground	188,995	-	188,995	-	-	-	188,995	-	-	-
Playles Hill	500,000	400,000	100,000	-	-	-	500,000	-	-	-
Playground equipment renewal	60,000	-	60,000	-	-	-	-	-	60,000	-
Town entry/ locality signage	150,000	-	150,000	-	-	-	-	-	150,000	-
Street Furniture renewal	30,000	-	30,000	-	-	-	-	-	30,000	-
Cudgewa avenue of honour	500,000	-	500,000	-	-	-	500,000	-	-	-
Walwa recreation reserve	571,000	-	-	-	571,000	-	571,000	-	-	-
Talgarno tennis court	469,272	-	-	469,272	-	-	402,000	-	67,272	-
Tintalra boat ramp	37,040	37,040	-	-	-	-	37,040	-	-	-
Corryong Skatepark	882,000	882,000	-	-	-	-	882,000	-	-	-
Total Parks, Open Spaces and Streetscapes	4,058,307	1,669,040	1,348,995	469,272	571,000	-	3,751,035	-	307,272	-
Other Infrastructure										
Corryong Saleyards Carpark and Civil Works	200,000	-	-	200,000	-	-	200,000	-	-	-
Carpark & Shelter Works, Talgarno Rec. Reserve	180,000	102,000	-	78,000	-	-	180,000	-	-	-
Sandy the Warhorse	80,000	80,000	-	-	-	-	80,000	-	-	-
Colac Colac Caravan Park Sewer Renewal	172,464	-	172,464	-	-	-	172,464	-	-	-
Guardrail construction and replacement	30,000	-	30,000	-	-	-	-	-	30,000	-
Total Other Infrastructure	662,464	182,000	202,464	278,000	-	-	632,464	-	30,000	-
TOTAL INFRASTRUCTURE	10,510,631	2,751,040	3,771,459	3,417,132	571,000	-	9,214,591	-	1,296,040	-
TOTAL CAPITAL WORKS	12,777,631	3,001,040	5,301,459	3,637,132	758,000	80,000	9,534,591	-	3,243,040	-

4.4.2 Works carried forward from the previous year

	Carry Forward	Asset expenditure types					Funding sources			
		New	Renewal	Upgrade	Expansion	Disposal	Grants	Contributions	Council Cash	Borrowings
		\$	\$	\$	\$	\$	\$	\$	\$	\$
PROPERTY										
Buildings										
HVAC Replacement - Tallangatta	30,000		30,000							
Colac Colac Caravan Park	534,445	-	-	534,445	-	-	-	-	-	-
Tallangatta Holiday Park Stage 2	142,571	-	142,571	-	-	-	-	-	-	-
Corryong Airport	523,693	523,693	-	-	-	-	-	-	-	-
Weighbridge and Truckwash Corryong	374,666	187,333	187,333	-	-	-	-	-	-	-
Tallangatta Office	107,870	-	26,967	80,902	-	-	-	-	-	-
Colac Colac Caravan Park (Kiosk)	130,100	130,100	-	-	-	-	-	-	-	-
Tallangatta Toilet Block	118,055	-	-	118,055	-	-	-	-	-	-
Cudgewa Toilet Block	62,802	62,802	-	-	-	-	-	-	-	-
Walwa Toilet Block	56,091	-	56,091	-	-	-	-	-	-	-
Total Buildings	2,080,292	903,928	442,963	733,401	-	-	-	-	-	-
Land improvements										
Retaining wall (Tallangatta Transfer Station)	249,100	-	249,100	-	-	-	-	-	-	-
Shade structure (Bellbridge Fish)	29,218	29,218	-	-	-	-	-	-	-	-
Shade structure (Tallangatta Pelican)	29,218	29,218	-	-	-	-	-	-	-	-
Saleyards rubber matting	16,042	16,042	-	-	-	-	-	-	-	-
Total Land improvements	323,578	74,478	249,100	-	-	-	-	-	-	-
TOTAL PROPERTY	2,403,870	978,406	692,063	733,401	-	-	-	-	-	-

	Asset expenditure types						Funding sources			
	Carry Forward	New	Renewal	Upgrade	Expansion	Disposal	Grants	Contributions	Council Cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
PLANT AND EQUIPMENT										
Plant, Machinery and Equipment										
Annual plant replacement	35,422	-	35,422	-	-	-	-	-	-	-
Annual fleet replacement	49,811	12,453	37,358	-	-	-	-	-	-	-
Generator (Tallangatta Office)	35,000	-	35,000	-	-	-	-	-	-	-
Total Plant, Machinery and Equipment	120,233	12,453	107,780	-	-	-	-	-	-	-
Computers and Telecommunications										
Infrastructure project (NEBFCN)	300,000	300,000	-	-	-	-	-	-	-	-
Finance system	83,400	-	-	83,400	-	-	-	-	-	-
Total Computers and Telecommunications	383,400	300,000	-	83,400	-	-	-	-	-	-
TOTAL PLANT AND EQUIPMENT	503,633	312,453	107,780	83,400	-	-	-	-	-	-
INFRASTRUCTURE										
Roads										
Fixing Country Roads – Hanson St, Corryong	3,406,881	-	-	3,406,881	-	-	-	-	-	-
Mitta streetscape	420,050	-	-	420,050	-	-	-	-	-	-
Pavement construction – Wises Creek Rd	180,000	-	-	180,000	-	-	-	-	-	-
Pavement renewal	100,000	-	-	100,000	-	-	-	-	-	-
Dartmouth streetscape	100,000	-	-	100,000	-	-	-	-	-	-

	Asset expenditure types						Funding sources			
	Carry Forward	New	Renewal	Upgrade	Expansion	Disposal	Grants	Contributions	Council Cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Stock Route (Corryong)	2,519,117	-	-	2,519,117	-	-	-	-	-	-
Corryong CBD streetscape	1,485,744	-	-	1,485,744	-	-	-	-	-	-
Towong Street East	863,173	-	-	863,173	-	-	-	-	-	-
Lake Road (sealing)	428,232	-	-	428,232	-	-	-	-	-	-
Upper Murray Road upgrades	380,000	-	-	380,000	-	-	-	-	-	-
Yabba Road upgrade	319,880	-	-	319,880	-	-	-	-	-	-
Major patching 21/22	143,169	-	143,169	-	-	-	-	-	-	-
Georges Creek Road (Section 3)	518,796	-	-	518,796	-	-	-	-	-	-
Lake Road and Murray Valley Highway (Old Tallangatta) - Blackspot	239,000	-	-	239,000	-	-	-	-	-	-
Dust strips	60,000	-	-	60,000	-	-	-	-	-	-
Wises Creek Road	701,000	-	-	701,000	-	-	-	-	-	-
Total Roads	11,865,041	-	143,169	11,721,873	-	-	-	-	-	-
Bridges										
Bridge replacement program (DELWP)	1,249,100	-	1,249,100	-	-	-	-	-	-	-
Total Bridges	1,249,100	-	1,249,100	-	-	-	-	-	-	-
Footpaths										
Eskdale walking path	17,458	-	-	17,458	-	-	-	-	-	-
Total Footpaths	17,458	-	-	17,458	-	-	-	-	-	-
Kerb										
Annual kerb and channel renewal - 2020/21	30,000	-	30,000	-	-	-	-	-	-	-
Annual kerb and channel renewal - 2019/20	20,713	-	20,713	-	-	-	-	-	-	-

	Asset expenditure types						Funding sources			
	Carry Forward	New	Renewal	Upgrade	Expansion	Disposal	Grants	Contributions	Council Cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Annual kerb and channel renewal - 2018/19	8,363	-	8,363	-	-	-	-	-	-	-
Median strips, car parks and kerb and channel - Hanson St	40,575	-	40,575	-	-	-	-	-	-	-
Total Kerb	99,651	-	99,651	-	-	-	-	-	-	-
Drainage										
Annual drainage renewal - 2020/21	30,000	-	-	30,000	-	-	-	-	-	-
Total Drainage	30,000	-	-	30,000	-	-	-	-	-	-
Parks, Opens Spaces and Streetscapes										
Great River Road Stage 2	2,215,698	2,215,698	-	-	-	-	-	-	-	-
Circuit Trail (Corryong)	196,682	196,682	-	-	-	-	-	-	-	-
Bellbridge walking path and exercise equipment	84,787	14,787	70,000	-	-	-	-	-	-	-
Town entrances (Signage) - 2018/19	16,967	-	16,967	-	-	-	-	-	-	-
Town entrances (Signage) – 2017/18	233,000	-	233,000	-	-	-	-	-	-	-
Town entrances (Signage) – 2015/16	60,000	-	60,000	-	-	-	-	-	-	-
Upper Murray 2030 projects – 2016/17	150,000	-	150,000	-	-	-	-	-	-	-
Bethanga Streetscape	33,365	-	33,365	-	-	-	-	-	-	-
Corryong Skate Park	50,000	-	50,000	-	-	-	-	-	-	-
Roy Williams Park (Stage 2)	50,000	-	50,000	-	-	-	-	-	-	-
Total Parks, Open Spaces and Streetscapes	3,090,499	2,427,167	663,332	-	-	-	-	-	-	-

	Asset expenditure types						Funding sources			
	Carry Forward	New	Renewal	Upgrade	Expansion	Disposal	Grants	Contributions	Council Cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other Infrastructure										
Landfill cell #3	54,301	54,301	-	-	-	-	-	-	-	-
Guardrail 20/21	30,000	15,000	15,000	-	-	-	-	-	-	-
Total Other Infrastructure	84,301	69,301	15,000	-	-	-	-	-	-	-
TOTAL INFRASTRUCTURE	16,436,051	2,496,468	2,170,252	11,769,331	-	-	-	-	-	-
TOTAL CAPITAL WORKS	19,343,554	3,787,327	2,970,095	12,586,132	-	-	-	-	-	-

5 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.

Indicator	Measure	Notes	Forecast	Budget	Projections									Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	+/-
Operating position														
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	6.40%	(48.63%)	(10.15%)	(12.40%)	(12.74%)	(12.36%)	(12.14%)	(11.59%)	(11.26%)	(10.98%)	(10.33%)	-
Liquidity														
Working Capital	Current assets / current liabilities	2	981.10%	358.21%	227.36%	120.14%	132.59%	123.96%	114.70%	108.66%	96.58%	86.65%	68.68%	-
Unrestricted cash	Unrestricted cash / current liabilities		935.56%	327.15%	192.91%	86.92%	99.48%	91.70%	81.96%	75.36%	62.74%	52.27%	33.70%	-
Obligations														
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	1.32%	0.66%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.23%	0.21%	0.19%	0.15%	0.15%	0.15%	0.14%	0.14%	0.13%	0.13%	0.13%	+
Indebtedness	Non-current liabilities / own source revenue		9.34%	10.15%	9.77%	11.24%	11.07%	12.30%	12.03%	13.19%	12.89%	13.96%	13.63%	-
Asset renewal	Asset renewal expenses / Asset depreciation	4	30.67%	169.36%	241.34%	180.25%	81.87%	71.91%	79.57%	70.50%	83.42%	74.24%	90.40%	-
Stability														
Rates concentration	Rate revenue / adjusted underlying revenue	5	41.82%	62.73%	52.45%	53.02%	53.49%	53.78%	54.10%	54.41%	54.71%	55.00%	55.35%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.45%	0.38%	0.38%	0.39%	0.40%	0.41%	0.42%	0.42%	0.43%	0.44%	0.45%	o
Efficiency														
Expenditure level	Total expenses/ no. of property assessments		\$4,681	\$5,222	\$4,737	\$4,909	\$5,010	\$5,101	\$5,197	\$5,280	\$5,376	\$5,475	\$5,564	o
Revenue level	Residential rate revenue / No. of residential property assessments		\$1,509	\$1,577	\$1,612	\$1,654	\$1,698	\$1,743	\$1,790	\$1,838	\$1,886	\$1,936	\$1,990	o
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		18.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	o

Key to Forecast Trend:

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

Notes to indicators

1 Adjusted underlying result – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Continued losses mean reliance on Council reserves until they are exhausted.

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

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

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

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

Appendix A

Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2022/23 year.

Description	2021/22 (includes GST if applicable)	2022/23 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Fee Schedule (effective 1 July 2021) unless otherwise stated						
Kerbside Collection						
Garbage(G) and Recycling(R):						
G140/R240 Litre Bins - (Standard Service)	\$340.00	\$374.00	10.0%	\$34.00	No	No
G240/R240 Litre Bins	\$371.00	\$408.00	10.0%	\$37.00	No	No
G80/R240 Litre Bins	\$296.00	\$326.00	10.1%	\$30.00	No	No
Additional - Garbage - 140 Litre Bin	\$277.00	\$305.00	10.1%	\$28.00	No	No
Additional - Garbage - 240 Litre Bin	\$360.00	\$396.00	10.0%	\$36.00	No	No
Additional - Garbage - 80 Litre Bin	\$236.00	\$259.00	9.7%	\$23.00	No	No
Additional - Recycling - 240 Litre Bin	\$153.00	\$168.00	9.8%	\$15.00	No	No
Garbage/Recycle Service Extension - per km (by request and subject to Council approval)	\$144.00	\$158.40	10.0%	\$14.40	No	No
Waste Management Centres						
Municipal Waste						
Bag	\$10.00	\$5.00	-50.0%	-\$5.00	Yes	No
Wheelie Bin	\$17.50	\$10.00	-42.9%	-\$7.50	Yes	No
Level 6 x 4 trailer		\$30.00		\$30.00	Yes	No
Heaped 6 x 4 Trailer	\$54.00	\$54.00	0.0%	\$0.00	Yes	No
Level Tandem Trailer		\$70.00		\$70.00	Yes	No
Heaped Tandem Trailer	\$94.00	\$94.00	0.0%	\$0.00	Yes	No
Per cubic meter		\$50.00		\$50.00	Yes	No
Per Tonne		\$180.00		\$180.00	Yes	No
Demolition, Construction, Commercial, Industrial Waste						

Description	2021/22 (includes GST if applicable)	2022/23 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Bag		\$6.00		\$6.00	Yes	No
Wheelie Bin		\$12.00		\$12.00	Yes	No
Level 6 x 4 trailer		\$35.00		\$35.00	Yes	No
Heaped 6 x 4Trailer		\$60.00		\$60.00	Yes	No
Level Tandem Trailer		\$80.00		\$80.00	Yes	No
Heaped Tandem Trailer		\$100.00		\$100.00	Yes	No
Per cubic meter		\$90.00		\$90.00	Yes	No
Per Tonne		\$200.00		\$200.00	Yes	No
Comingled Recycling (Unsorted)						
Bag		\$1.00		\$1.00	Yes	No
Wheelie Bin		\$2.00		\$2.00	Yes	No
Level 6 x 4trailer		\$10.00		\$10.00	Yes	No
Heaped 6 x 4Trailer		\$15.00		\$15.00	Yes	No
Level Tandem Trailer		\$20.00		\$20.00	Yes	No
Heaped Tandem Trailer		\$30.00		\$30.00	Yes	No
Per cubic meter		\$25.00		\$25.00	Yes	No
Per Tonne		\$140.00		\$140.00	Yes	No
Greenwaste						
Bag	\$5.00	\$3.00	-40.0%	-\$2.00	Yes	No
Wheelie Bin	\$8.75	\$5.00	-42.9%	-\$3.75	Yes	No
Level 6 x 4 trailer		\$15.00		\$15.00	Yes	No
Heaped 6 x 4 Trailer	\$27.00	\$25.00	-7.4%	-\$2.00	Yes	No
Level Tandem Trailer		\$35.00		\$35.00	Yes	No
Heaped Tandem Trailer	\$47.00	\$45.00	-4.3%	-\$2.00	Yes	No
Per cubic meter		\$30.00		\$30.00	Yes	No
Per Tonne		\$180.00		\$180.00	Yes	No

Description	2021/22 (includes GST if applicable)	2022/23 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Mattresses or Bed Bases (each)	\$36.00	\$36.50	1.4%	\$0.50	Yes	No
E-Waste - \$ per kilo	\$3.00	\$3.00	-%	\$-	Yes	No
Tyres						
Car / Motor Cycle	\$13.00	\$9.50	-26.9%	-\$3.50	Yes	No
Car / Motor Cycle (with Rim)		\$15.00		\$15.00	Yes	No
Light Truck		\$12.00		\$12.00	Yes	No
Light Truck (with Rim)		\$25.00		\$25.00	Yes	No
Tractor / Heavy Truck (small)	\$58.00	\$110.00	89.7%	\$52.00	Yes	No
Tractor / Heavy Truck (medium)		\$210.00		\$210.00	Yes	No
Tractor / Heavy Truck (large)	\$330.00	\$300.00	-9.1%	-\$30.00	Yes	No
Earthmover / Tractor (extra large)		\$1,670.00		\$1,670.00	Yes	No
Forklift		\$50.00		\$50.00	Yes	No
Loader	\$480.00	\$480.00	0.0%	\$0.00	Yes	No
LPG Cylinders						
Small (<9kg)	\$53.00	\$15.00	-71.7%	-\$38.00	Yes	No
Large (>9kg)		\$25.00		\$25.00	Yes	No
Fridge or Air Conditioner	\$16.00	\$20.00	25.0%	\$4.00	Yes	No
Clean Soil (per cubic metre)	\$12.00	\$25.00	108.3%	\$13.00	Yes	No
Concrete, Bricks and Rubble						
Cubic Meter	\$22.00	\$22.00	0.0%	\$0.00	Yes	No
Small Trailer	\$32.00	\$32.00	0.0%	\$0.00	Yes	No
Tandem Trailer	\$42.00	\$42.00	0.0%	\$0.00	Yes	No
Wheelie Bin / Boot	\$12.00	\$12.00	0.0%	\$0.00	Yes	No

Description	2021/22 (includes GST if applicable)	2022/23 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
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Kindergarten and Child Care

Kindergarten - per term fee						
4 Year Old (15 hours)	\$401.00	As Regulated	N/A	N/A	Yes	Yes
4 Year Old - More than one child enrolled (15 hours)	\$401.00	As Regulated	N/A	N/A	Yes	Yes
3 Year Old (3 hours)	\$193.00	As Regulated	N/A	N/A	Yes	Yes
Child Subsidised by DEECD	\$0.00	As Regulated		N/A	Yes	Yes
<i>* Note - Kindergarten fees will run on a calendar year basis. I.e. Fees for 2019/20 will be effective 1/1/20 - 31/12/20.</i>						

Long Day Care - Tallangatta (Open 7:00am to 6:00pm)						
Long Day Care fees - full day	\$95.00	\$95.00	-%	\$-	Yes	No
Long Day Care fees - half day*	\$47.50	\$47.50	-%	\$-	Yes	No
Long Day Care fees (school age - Before School Care)	\$20.00	\$20.00	-%	\$-	Yes	No
Long Day Care fees (school age - After School Care)	\$25.00	\$25.00	-%	\$-	Yes	No
Long Day Care fees (school age - Vacation Care)	\$41.00	\$41.00	-%	\$-	Yes	No
<i>* (half day - 7:00am to 12:30pm or 12:30pm to 6:00pm)</i>						

Long Day Care - Bellbridge (Open 7:30am to 6:00pm)						
Long Day Care fees - full day	\$100.00	\$100.00	-%	\$-	Yes	No
Long Day Care fees - half day*	\$50.00	\$50.00	-%	\$-	Yes	No
Long Day Care fees (school age - Before School Care)	\$10.00	\$20.00	-%	\$-	Yes	No
Long Day Care fees (school age - After School Care)	\$20.00	\$25.00	-%	\$-	Yes	No
Long Day Care fees (school age - Vacation Care)	NA	\$41.00			Yes	No
<i>* (half day - 7:30am to 12:30pm or 12:30pm to 6:00pm)</i>						

Description	2021/22 (includes GST if applicable)	2022/23 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
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Long Day Care – Walwa

(Open 9:00am to 4:30pm)

Long Day Care fees - full day	\$80.00	\$80.00	-%	\$-	Yes	No
Long Day Care fees - half day	NA	NA			Yes	No
Long Day Care fees (school age - Before School Care)	NA	NA			Yes	No
Long Day Care fees (school age - After School Care)	NA	NA			Yes	No
Long Day Care fees (school age - Vacation Care)	NA	NA			Yes	No

Swimming Pools

General Admission

Adult Single Admission (18 years or older)	\$5.00	\$5.00	-%	\$-	Yes	No
Adult Single Admission - Concession	\$2.50	\$2.50	-%	\$-	Yes	No
Junior Single Admission (6<17 years)	\$2.50	\$2.50	-%	\$-	Yes	No
Children (5 and under)	\$-	\$-	-%	\$-		
Supervising Adult Single Admission	\$-	\$-	-%	\$-	Yes	No
Event Spectator Single Admission	\$2.50	\$2.50	-%	\$-	Yes	No

Memberships - Standard

Family Season Ticket (2 adults and up to 4 children)	\$170.00	\$170.00	-%	\$-	Yes	No
Adult Season Ticket (18 years or older)	\$100.00	\$100.00	-%	\$-	Yes	No
Junior Season Ticket (6<17 years)	\$55.00	\$55.00	-%	\$-	Yes	No
Family Season Ticket - Concession	\$130.00	\$130.00	-%	\$-	Yes	No
Adult Season Ticket - Concession	\$75.00	\$75.00	-%	\$-	Yes	No

Description	2021/22 (includes GST if applicable)	2022/23 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Memberships - Early Bird						
Family Season Ticket (2 adults and up to 4 children)	\$120.00	\$120.00	-%	\$-	Yes	No
Adult Season Ticket (18 years or older)	\$75.00	\$75.00	-%	\$-	Yes	No
Junior Season Ticket (6<17 years)	\$45.00	\$45.00	-%	\$-	Yes	No
Family Season Ticket - Concession	\$120.00	\$120.00	-%	\$-	Yes	No
Adult Season Ticket - Concession	\$75.00	\$75.00	-%	\$-	Yes	No
Pool Hire						
Community groups (outside of operating hours):						
- Single Session	\$75.00	\$75.00	-%	\$-	Yes	No
- 5-15 Sessions	\$370.00	\$370.00	-%	\$-	Yes	No
- 16-35 Sessions	\$925.00	\$925.00	-%	\$-	Yes	No
- 36+ Sessions	\$1,500.00	\$1,500.00	-%	\$-	Yes	No
- Lifeguard (per hour)	\$60.00	\$60.00	-%	\$-	Yes	No
Schools (outside of operating hours):						
- Single Session	\$75.00	\$75.00	-%	\$-	Yes	No
- 5-15 Sessions	\$370.00	\$370.00	-%	\$-	Yes	No
- 16-35 Sessions	\$925.00	\$925.00	-%	\$-	Yes	No
- 36+ Sessions	\$1,500.00	\$1,500.00	-%	\$-	Yes	No
- Lifeguard (per hour)	\$60.00	\$60.00	-%	\$-	Yes	No
Individual Private Hire - outside operating hours (e.g. parties)	Not Available	Not Available				
Swimming Clubs - outside of operating hours	Season Pass	Season Pass			Yes	No
Swimming Clubs - within operating hours	Season Pass	Season Pass	-%	\$-	Yes	No
Other Sporting Clubs - outside of operating hours	General Admission	General Admission			Yes	No

Description	2021/22 (includes GST if applicable)	2022/23 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Other Sporting Clubs - within operating hours	\$15.00	\$15.00	-%	\$-	Yes	No
Lane Hire:						
- Outside of operating hours	General Admission	General Admission			Yes	No
- Within operating hours, per lane per hour	\$15.00	\$15.00	-%	\$-	Yes	No
Swimming Instructors or Commercial Operators						
- Outside of operating hours	General Admission	General Admission			Yes	No
- Within operating hours, per lane per hour	\$15.00	\$15.00	-%	\$-	Yes	No
Not-for-profit groups	NA	Contact Council				

Note – all user groups must complete and comply with the conditions contained in the “Swimming Pool – User Group Release form”.

Kiosk Sales

All Items	RRP	RRP			Yes	No
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Animal Control

Registration and Permit Fees

Dog Registration - Maximum*	\$116.60	\$119.00	2.1%	\$2.40	No	Partially
Dog Registration - Maximum Pensioner*	\$60.35	\$61.40	1.7%	\$1.05	No	Partially
Dog Registration - Reduced*	\$41.60	\$42.30	1.7%	\$0.70	No	Partially
Dog Registration - Reduced Pensioner*	\$22.85	\$23.20	1.5%	\$0.35	No	Partially
Dog Registration - Working Dog*	\$22.85	\$23.20	1.5%	\$0.35	No	Partially
Cat Registration - Maximum*	\$116.60	\$119.00	2.1%	\$2.40	No	Partially
Cat Registration - Maximum Pensioner*	\$60.35	\$61.40	1.7%	\$1.05	No	Partially
Cat Registration - Reduced*	\$41.60	\$42.30	1.7%	\$0.70	No	Partially
Cat Registration - Reduced Pensioner*	\$22.85	\$23.20	1.5%	\$0.35	No	Partially
Registration - Animal Business*	\$122.00	\$124.00	1.6%	\$2.00	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

Description	2021/22 (includes GST if applicable)	2022/23 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Permit to Keep Multiple Animals	\$57.00	\$58.00	1.8%	\$1.00	No	Partially
Animals registered for the first time between 1 January and 28 February*	\$15.10	\$15.10	-%	\$-	No	Partially

* Includes the Victorian State Government Levy per animal or animal business. The levy amounts changed to per animal from 2019/20.

Impoundment Fees

Release- per animal (Cats and Dogs)	\$100.00	\$102.00	2.0%	\$2.00	Yes	No
Release - per animal (Cattle, Sheep, Horses and Other)	\$47.00	\$48.00	2.1%	\$1.00	Yes	No
Sustenance - per animal per day (All Animals)	\$22.00	\$22.50	2.3%	\$0.50	Yes	No
Transport (Cattle, Sheep and Horses)	Cost including all labour + 50%	Cost including all labour + 50%			Yes	No

Cat Trap Hire

Deposit	\$50.00	\$50.00	-%	\$-	No	No
Fee (per week)	\$11.00	\$11.00	-%	\$-	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 \$1,580)	Cost of Works x 0.005 (Minimum Fee \$1,600)	-%	\$-	Yes	No
External Additions (up to 4 inspections included)	Cost of Works x 0.005 (Minimum Fee \$1,030)	Cost of Works x 0.005 (Minimum Fee \$1,045)	-%	\$-	Yes	No
Internal Alterations (up to 2 inspections included)	Cost of Works x 0.005 (Minimum Fee \$805)	Cost of Works x 0.005 (Minimum Fee \$820)	-%	\$-	Yes	No
Multi Unit Developments (up to 4 inspections per unit included)	Cost of Works x 0.005 (Minimum Fee \$1,230 per unit)	Cost of Works x 0.005 (Minimum Fee \$1,250 per unit)	-%	\$-	Yes	No

Description	2021/22 (includes GST if applicable)	2022/23 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Class 3, 4, 5, 6, 7, 8 and 9 (Commercial, Industrial and Other)						
< \$30,000	\$925.00	\$940.00	1.6%	\$15.00	Yes	No
\$30,001 - \$100,000	\$480 + Cost of Works x 0.0125	\$490 + Cost of Works x 0.0125	-%	\$-	Yes	No
\$100,001 - \$500,000	\$1,580 + Cost of Works x 0.003	\$1,600 + Cost of Works x 0.003	-%	\$-	Yes	No
\$500,001+	\$3,255 + Cost of Works x 0.0016	\$3,300 + Cost of Works x 0.0016	-%	\$-	Yes	No
Additional Inspections						
Inspection	\$225.00	\$355.00	57.8%	\$130.00	Yes	No
Minor Works						
Garages, Carports <\$5,000 in value (1 inspection included)	\$445.00	\$450.00	1.1%	\$5.00	Yes	No
Garages, Carports \$5,000<\$10,000 in value (1 inspection included)	\$570.00	\$580.00	1.8%	\$10.00	Yes	No
Garages, Carports \$10,000<\$20,000 in value (1 inspection included)	\$640.00	\$700.00	9.4%	\$60.00	Yes	No
Garages, Carports >\$20,000 (up to 2 inspections included)	\$740.00	\$900.00	21.6%	\$160.00	Yes	No
Swimming Pools (above ground)	\$570.00	\$650.00	14.0%	\$80.00	Yes	No
Swimming Pools (in-ground)	\$770.00	\$850.00	10.4%	\$80.00	Yes	No
Swimming Pool (Fence only)	\$235.00	\$290.00	23.4%	\$55.00	Yes	No
Building Removals, Verandas, Re-stumping, Fences, Heaters (up to 1 inspection included)	\$570.00	\$580.00	1.8%	\$10.00	Yes	No
Demolitions						
All Types (up to 2 inspections included)	\$425.00	\$800.00	88.2%	\$375.00	Yes	No
Lodgement Fee						
Domestic and Commercial (>\$5,000)	As Regulated	As Regulated			No	Yes

Description	2021/22 (includes GST if applicable)	2022/23 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Building Commission Levies						
Domestic (>\$10,000 Cost of Works)	As Regulated	As Regulated			No	Yes
Commercial (>\$10,000 Cost of Works)	As Regulated	As Regulated			No	Yes
Other Services						
Application for Extension of Time	\$90.00	\$90.00	-%	\$-	Yes	No
Records Retrieval (Non FOI)	\$90 per hour (\$50.00 minimum charge)	\$90 per hour (\$50.00 minimum charge)			Yes	No
Occupancy Permits (not in conjunction with Building Permit)	150% of the costs of works for Relevant Building Permit	150% of the costs of works for Relevant Building Permit			Yes	No
Owner-builder Certificate of Consent	As Regulated	As Regulated			Yes	Yes
Building Certificates	As Regulated	As Regulated			No	Yes
Consideration for report and consent under Section 29A of the Act (Building Permit Application for Demolition)	As Regulated	As Regulated			Yes	Yes
Consideration for report and consent under Part 4, 5, 8 or 604(4) of the regulations	As Regulated	As Regulated			Yes	Yes
Consideration for report and consent under 610(2) of the regulations (Stormwater Discharge Points)	As Regulated	As Regulated			Yes	Yes
Building Compliance (Cost +50%) (minimum \$600)	Cost + 50%	Cost + 50%			Yes	No

Planning

Application for a Permit or to Amend a Planning Permit

Class 1 – Change of use only	As Regulated	As Regulated			No	Yes
To develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of development included in the application is:						

Description	2021/22 (includes GST if applicable)	2022/23 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Class 2 - Dwellings \$10,000 to \$100,000	As Regulated	As Regulated			No	Yes
Class 3 - Dwellings more than \$100,001	As Regulated	As Regulated			No	Yes
To develop land (other than for a single dwelling per lot) if the estimated cost of development included in the application is:						
Class 4 - \$10,000 or less	As Regulated	As Regulated			No	Yes
Class 5 - \$10,000 to \$250,000	As Regulated	As Regulated			No	Yes
Class 6 - \$250,000 to \$500,000	As Regulated	As Regulated			No	Yes
Class 7 - \$500,000 to \$1,000,000	As Regulated	As Regulated			No	Yes
Class 8 - \$1,000,000 to \$7,000,000	As Regulated	As Regulated			No	Yes
Class 9 - \$7,000,000 to \$10,000,000	As Regulated	As Regulated			No	Yes
Class 10 - \$10,000,000 to \$50,000,000	As Regulated	As Regulated			No	Yes
Class 11 - Over \$50,000,000	As Regulated	As Regulated			No	Yes
Class 12 - Subdivide existing building	As Regulated	As Regulated			No	Yes
Class 13 - Subdivide land into two lots	As Regulated	As Regulated			No	Yes
Class 14 - To effect a realignment of a common boundary between lots or to consolidate two or more lots	As Regulated	As Regulated			No	Yes
Class 15 - To subdivide land	As Regulated	As Regulated			No	Yes
Class 16 - To remove a restriction (within the meaning of the Subdivision Act 1988) over land if the land has been used or developed for more than 2 years before the date of the applications in a manner which would have been lawful under the Planning and Environment Act 1987 but for the existence of the restriction	As Regulated	As Regulated			No	Yes
Class 17 - To create, vary or remove a restriction within the meaning of the Subdivision Act 1988 or to create or remove a right of way	As Regulated	As Regulated			No	Yes
Class 18 - To create, vary or remove an easement other than a right of way or to vary or remove a condition in the nature of an easement other than a right of way in a Crown grant	As Regulated	As Regulated			No	Yes

Description	2021/22 (includes GST if applicable)	2022/23 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
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	\$90	\$0 for first extension \$260 second	-%	\$-	Yes	No

Description	2021/22 (includes GST if applicable)	2022/23 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
		\$410 third				
Request for planning information – copies of permits and endorsed plans from closed files	\$90 per hour (\$50.00 minimum charge)	\$107.10			Yes	No
Assessment of a Development Plan	\$130 + \$30 per lot	\$130 + \$30 per lot			Yes	No
Public Notice of an Application	\$44.00	\$121.80 for 1-20 letters \$230 for 20+ letters	2.3%	\$1.00	Yes	No
Section 173 Agreements - Sealing		\$106.10			Yes	No
Section 173 Agreements – Legal Review		\$66.30			Yes	No
Request for Written Planning Information	\$75.00	\$76.00	1.3%	\$1.00	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	\$-	\$-	-%	\$-	No	Yes
Stock Grid Grazing Permit (0 - 250m)	\$60.00	\$61.00	1.7%	\$1.00	No	No
Stock Grid Grazing Permit (250+m - 500m)	\$120.00	\$122.00	1.7%	\$2.00	No	No
Stock Grid Grazing Permit (500+m - 1km)	\$180.00	\$183.00	1.7%	\$3.00	No	No

Description	2021/22 (includes GST if applicable)	2022/23 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Stock Grid Grazing Permit (Greater than 1km)	\$240.00	\$244.00	1.7%	\$4.00	No	No

Environmental Health						
Food Premises - Class 1 ready to eat potentially hazardous served to vulnerable groups, e.g. hospitals)	\$575.00	\$585.00	1.7%	\$10.00	No	Partially
Food Premises - Class 2 (potentially hazardous unpackaged foods, e.g. hotels)	\$425.00	\$430.00	1.2%	\$5.00	No	Partially
Food Premises - Class 3 (Unpacked low risk or pre-packaged potentially hazardous, e.g. xx)	\$280.00	\$285.00	1.8%	\$5.00	No	Partially
Food Premises - Class 4 (Pre-packaged low risk food only, e.g. newsagent)	\$0.00	\$0.00		\$0.00	No	Partially
Temporary Food Premises - Class 2	\$215.00	\$218.00	1.4%	\$3.00	No	Partially
Temporary Food Premises - Class 3	\$135.00	\$137.00	1.5%	\$2.00	No	Partially
Temporary Food Premises - Class 4	\$0.00	\$0.00		\$0.00	No	Partially
Transfer Fee - All Others	50% of Applicable Fee	50% of Applicable Fee			No	No
Late Penalty Fee - Premises Registrations	50% of Applicable Fee	50% of Applicable Fee			No	No
Prescribed Accommodation up to 9 beds	\$200.00	\$200.00	0.0%	\$0.00	No	Partially
Prescribed Accommodation 10 or more beds	\$270.00	\$275.00	1.9%	\$5.00	No	Partially
Health Act Premises (e.g. hairdressing, skin penetration)	\$160.00	\$162.00	1.3%	\$2.00	No	Partially
Health Act Premises Schools, Church, and Other Community Groups	\$0.00	\$0.00		\$0.00	No	Partially
Health Act Premises Inspection Request Fee	\$170.00	\$173.00	1.8%	\$3.00	No	Partially
Caravan Park - Registration	\$200.00	\$200.00	0.0%	\$0.00	No	Yes
Caravan Park – Transfer	As Regulated	As Regulated			Yes	Yes
Septic Tank Permit (New)	\$525.00	As Regulated			No	Yes
Septic Tank Permit (Alteration)	\$255.00	As Regulated			No	Yes
Septic Tank Permit (Re-inspection)	\$210.00	As Regulated	-%	\$-	No	Yes

Description	2021/22 (includes GST if applicable)	2022/23 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Records Retrieval (Non FOI)	\$90 per hour (\$50.00 minimum charge)	\$90 per hour (\$50.00 minimum charge)			No	No

Corryong Saleyards

Yarding Fees

Bobby Calves(per head)	\$2.25	\$2.30	2.2%	\$0.05	Yes	No
Bulls (per head)	\$9.50	\$9.65	1.6%	\$0.15	Yes	No
Cattle (per head)	\$9.00	\$9.15	1.7%	\$0.15	Yes	No
Calves (per head)	\$4.50	\$4.60	2.2%	\$0.10	Yes	No
Cow and Calf (sold as a unit)	\$10.10	\$10.25	1.5%	\$0.15	Yes	No
Sheep (per head)	\$1.15	\$1.20	4.3%	\$0.05	Yes	No
Penning and Weigh Fee (per head)	\$2.80	\$2.85	1.8%	\$0.05	Yes	No
Scanning Charge (per head)	\$2.80 per head (Minimum \$13.90)	\$2.85 per head (Minimum \$14.00)			Yes	No

Selling Charges - Agent

Agents Fee	\$280.00	\$285.00	1.8%	\$5.00	Yes	No
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Selling Charges - Vendor

	\$2.80	\$2.85	1.8%	\$0.05		
NLIS Rescanning Fee	\$28.00	\$28.50	1.8%	\$0.50	Yes	No
NLIS Device - Retagging/Tagging Fee - Cattle	\$33.50	\$34.00	1.5%	\$0.50	Yes	No
NLIS Device - Retagging/Tagging Fee - Bull	\$4.50	\$4.55	1.1%	\$0.05	Yes	No
NLIS Device - Non Reader Tagging Fee	\$2.25	\$2.30	2.2%	\$0.05	Yes	No
Lost Lifetime Traceability Beast Identification	\$0.70	\$0.70	0.0%	\$0.00	Yes	No
Transfer NLIS	Nil	Nil			Yes	No
Passed in levy (cattle and calves)	\$280.00	\$285.00	1.8%	\$5.00	Yes	No

Description	2021/22 (includes GST if applicable)	2022/23 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Other Fees						
Unreported Stock movement	additional 25% on top of any per head and pen fees payable	additional 25% on top of any per head and pen fees payable			Yes	No
Truck wash	\$1 for 2 minutes	\$1 for 2 minutes			Yes	No
Cleaning:						
- Zone 1	\$165.00	\$168.00	1.8%	\$3.00	Yes	No
- additional pens to Zone 1	\$5.50	\$5.60	1.8%	\$0.10	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						
Tallangatta Council Office: Indi, Mitta or Snowy - Meeting Room						
Not for Profit Community Group - Half Day	\$0.00	\$0.00	-%	\$-	Yes	No
Not for Profit Community Group - Full Day	\$0.00	\$0.00	-%	\$-	Yes	No
Commercial/Other – Hourly rate	NA	NA				

Description	2021/22 (includes GST if applicable)	2022/23 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Commercial/Other - Half Day	\$50.00	\$50.00	-%	\$-	Yes	No
Commercial/Other - Full Day	\$85.00	\$85.00	-%	\$-	Yes	No
Tallangatta Library, Early Years and Community Centre - Activity Space						
Not for Profit Community Group - Half Day	\$0.00	\$0.00	-%	\$-	Yes	No
Not for Profit Community Group - Full Day	\$0.00	\$0.00	-%	\$-	Yes	No
Commercial/Other – Hourly rate	\$40.00	\$40.00	-%	\$-	Yes	No
Commercial/Other - Half Day	\$150.00	\$150.00	-%	\$-	Yes	No
Commercial/Other - Full Day	\$250.00	\$250.00	-%	\$-	Yes	No
Tallangatta Library, Early Years and Community Centre - Library Meeting Room						
Not for Profit Community Group - Half Day	\$0.00	\$0.00	-%	\$-	Yes	No
Not for Profit Community Group - Full Day	\$0.00	\$0.00	-%	\$-	Yes	No
Commercial/Other – Hourly rate	NA	NA			Yes	No
Commercial/Other - Half Day	\$60.00	\$60.00	-%	\$-	Yes	No
Commercial/Other - Full Day	\$100.00	\$100.00	-%	\$-	Yes	No
Tallangatta Library, Early Years and Community Centre - Meeting Room						
Not for Profit Community Group - Half Day	\$0.00	\$0.00	-%	\$-	Yes	No
Not for Profit Community Group - Full Day	\$0.00	\$0.00	-%	\$-	Yes	No
Commercial/Other – Hourly rate	NA	NA			Yes	No
Commercial/Other - Half Day	\$60.00	\$60.00	-%	\$-	Yes	No
Commercial/Other - Full Day	\$100.00	\$100.00	-%	\$-	Yes	No
Corporate						

Description	2021/22 (includes GST if applicable)	2022/23 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
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	-%	\$-	Yes	No
Disabled Parking Permit	\$9.50	\$9.50	-%	\$-	Yes	No
Duplicate Rate Notice (e.g. owner and tenant – owner must receive first copy)	\$15.00	\$15.00	-%	\$-	Yes	No
Photocopying and Faxing						
A4 and A3 B and W Copies	\$1.00 per copy	\$1.00 per copy	-%	\$-	Yes	No
A4 and A3 Colour Copies	\$2.00 per copy	\$2.00 per copy	-%	\$-	Yes	No
Approved Community Groups A4 and A3 B&W Copies	\$0.00	\$0.00	-%	\$-	Yes	No
Other Fees						
Standpipe Water Charge per Kilolitre	\$4.30	\$4.40	2.3%	\$0.10	No	No
Standpipe Key Deposit	\$50.00	\$50.00	-%	\$-	No	No
Airport Fees						
Corryong Airport Hire - Half Day (Not for Profit Community Groups)	\$55.00	\$55.00	-%	\$-	Yes	No
Corryong Airport Hire - Full Day (Not for Profit Community Groups)	\$110.00	\$110.00	-%	\$-	Yes	No
Corryong Airport Hire - Half Day (Commercial)	\$110.00	\$110.00	-%	\$-	Yes	No
Corryong Airport Hire - Full Day (Commercial)	\$220.00	\$220.00	-%	\$-	Yes	No

End of Towong Shire Council Budget Report