



towongshire

# **Towong Shire Council Budget Report – 2018/2019**

**Including**  
**Strategic Resource Plan – 2018/19 to 2021/22**  
**Long Term Financial Plan - 2018/19 to 2027/28**  
(Adopted 26 June 2018, rate in dollar amendments 3 July 2018)

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## Mayor's Introduction

On behalf of Council we present the Budget Report 2018/19 to the ratepayers and residents of Towong Shire. This Report contains the Budget for 2018/19, the Strategic Resource Plan that covers the period to 2021/22 and the Long Term Financial Plan which projects through to 2027/28.

This budget seeks to address the financial challenges faced by our municipality whilst also delivering on a range of key projects for our community, which includes:

- Delivering the Great River Road project and Upper Murray Branding
- Implementing the Destination Tallangatta project including upgrades to the Tallangatta Holiday Park and Towong Street
- Working with the Mitta Valley community to deliver the Eskdale Netball Court and Mitta Mitta playground upgrades
- Continuing the Walwa and Corryong town streetscape upgrades and commencing consultation with the Bethanga community for the 2019/20 streetscape upgrade program
- Improving strategic pathways and landscaping in Cudgewa
- Attracting business and government agencies to operate within our Shire.

We have worked hard to secure significant funding from the State and Federal Governments for a number of projects. These projects all contribute to making our Shire a more attractive place to live.

Financial sustainability continues to be a core focus for Council. Over a number of years Councillors and staff have actively driven the implementation of a demand reduction and expenditure savings program throughout our operations and have been recognised by the State Government for some of these initiatives.

Council was successful in obtaining approval for its application to the Essential Services Commission for a higher rate cap of 5.55% for four financial years from 2017/18 to 2020/21. This is to enable Council to continue to provide day-to-day services and infrastructure maintenance and renewal at the current modest level. The higher cap is what is required to be financially sustainable in accordance with Council's Long Term Financial Plan and the Victorian Auditor General's financial sustainability indicators.

The need to balance the short term capacity of ratepayers to pay increased rates with the longer term service delivery and infrastructure needs of the community continues to be a major challenge for Council. Council is continuing to review its operations and to advocate for additional funding from other levels of government. If additional funding is forthcoming from either the State or Federal Governments to support the provision of services and infrastructure for our communities, Council would then be in the position to implement lower rate increases at or below the higher rate cap.

The budget was developed through a rigorous review process and has been prepared in line with Council's Long Term Financial Plan. Council endorses the budget as financially responsible.

Thank you to my fellow Councillors and our staff for their tireless efforts to achieve the best possible long term outcomes for the communities we serve.

Cr Aaron Scales  
Mayor

## Executive summary

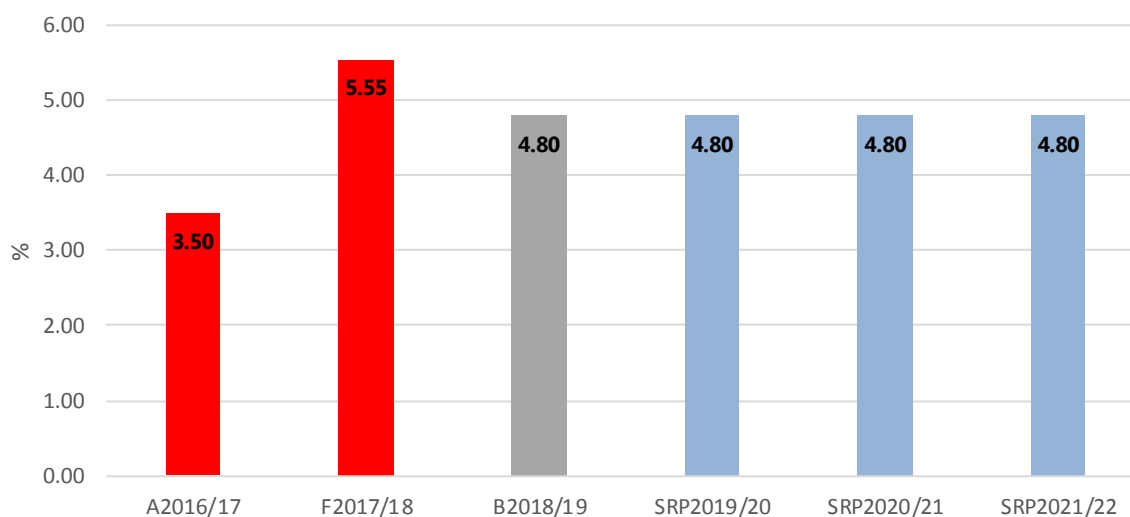
Council has prepared a Budget for 2018/19 which is aligned to the vision in the 2017 – 2021 Council Plan. It seeks to balance the demands for services and infrastructure with the community's capacity to pay.

This budget document also contains Council's updated Strategic Resource Plan (2018/19 to 2021/22) and Long Term Financial Plan (2018/19 to 2027/28) to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of these Plans is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives as specified in the Council Plan.

Council supports 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 early 2017 Council submitted an application to the ESC and was able to demonstrate that a higher rate cap was justified to provide a modest level of services and to renew infrastructure as required. Accordingly Council has obtained ESC approval and a special Order has been made in respect of Council for a higher rate cap of 5.55% for four financial years from 2017/18 to 2020/21.

Key information is provided below about rates and charges, operating result, underlying result, services, cash and investments, capital works, financial position and the strategic objectives of the Council.

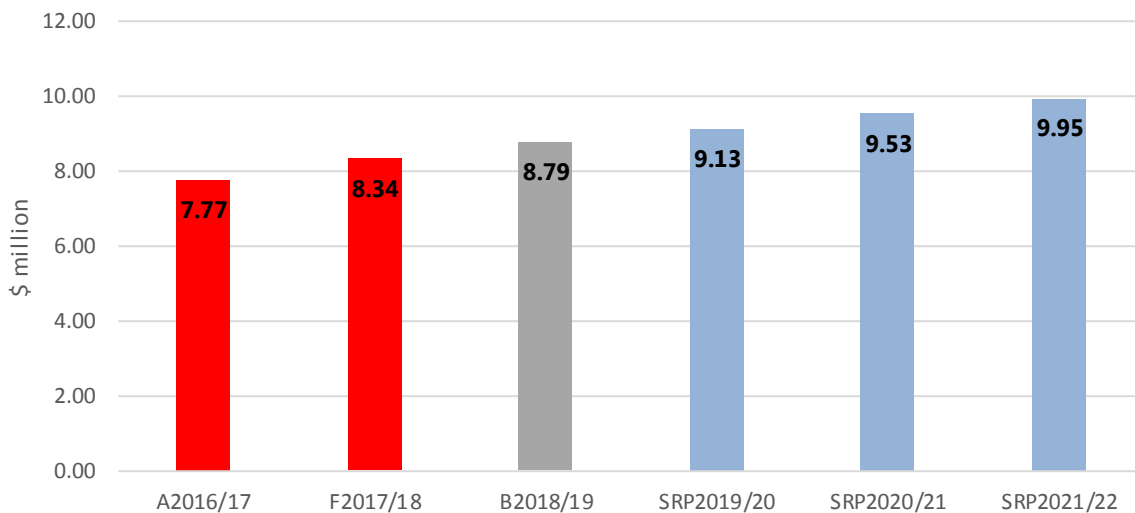
### 1. Rate increase



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

The average rate will increase by 4.80% in 2018/19 and has been forecast to remain at this level through to 2020/21. This is 0.75% below the higher rate cap of 5.55% approved by the Essential Services Commission (ESC).

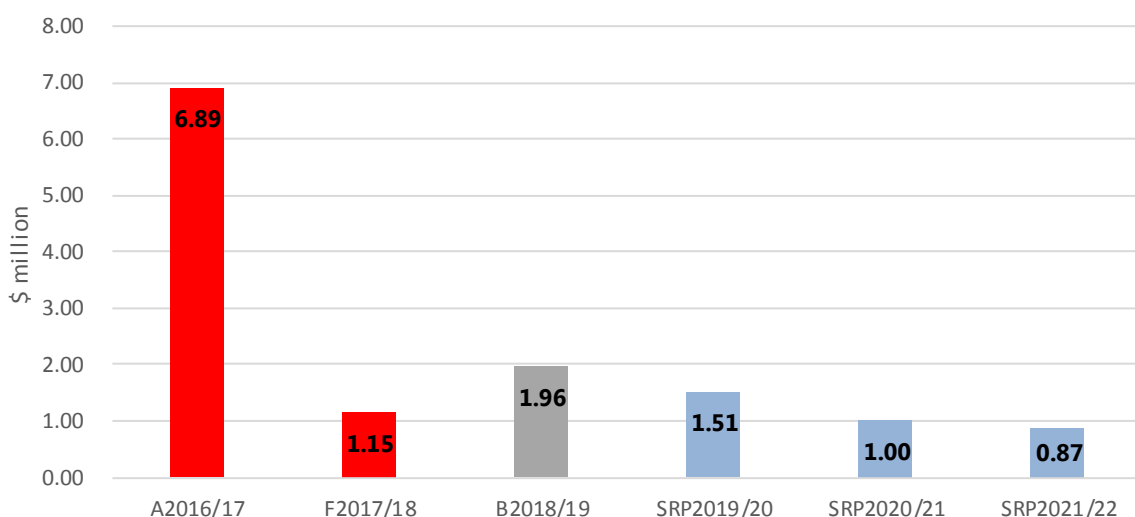
## 2. Total rates and charges



Total rates and charges include general rates, municipal charge, 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.

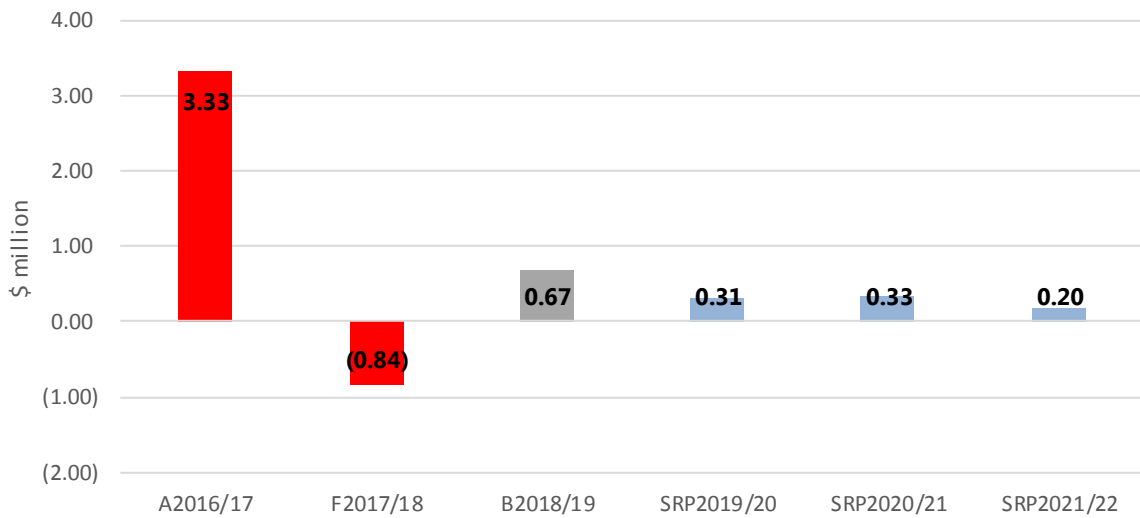
The average general rates and the municipal charge will increase by 4.80% for the 2018/19 year. The kerbside collection charges will also increase to cover the additional costs of disposing recyclable materials due to the significant changes in the recycling industry. This sees the standard kerbside collection service increase by \$45. The waste facilities management charge will remain the same as the prior year at \$101. This will equate to total rates and charges of \$8.79 million. This increase will go towards ensuring that Council delivers essential community services and capital works to address the asset renewal needs of the Shire.

## 3. Operating result



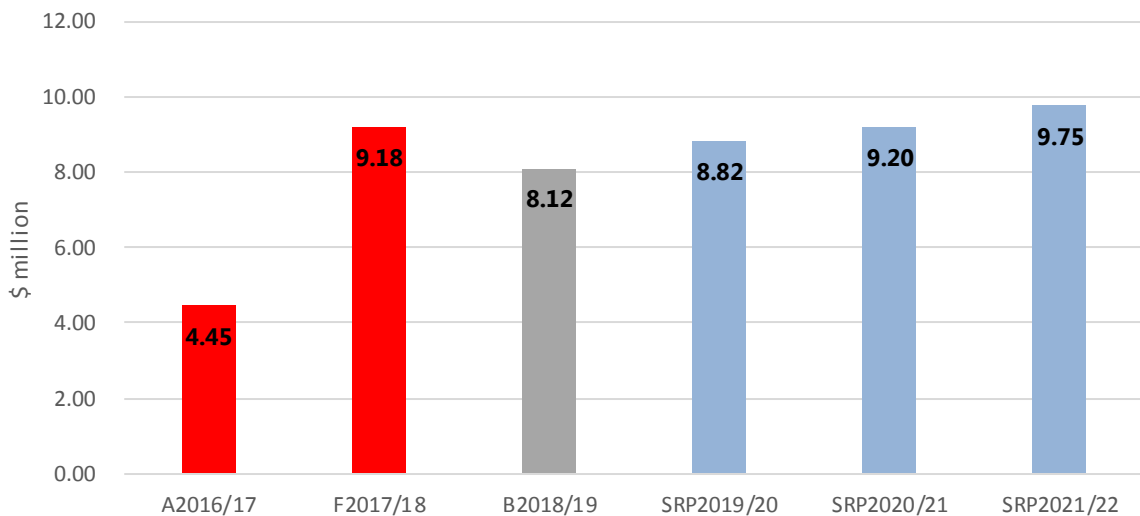
The operating result recognises all revenue received by Council (including capital grants) and all operating expenditure. The expected operating result for the 2018/19 year is a surplus of \$1.96 million, which is an increase of \$0.81 million from 2017/18.

#### 4. Adjusted underlying result



Council is committed to achieving a balanced result over time. The adjusted underlying result excludes items such as capital grants and non-cash contributions. The large surplus in 2016/17 and deficit in 2017/18 is primarily due to receiving the advance payment of the 2017/18 Commonwealth Governments Financial Assistance Grants in 2016/17.

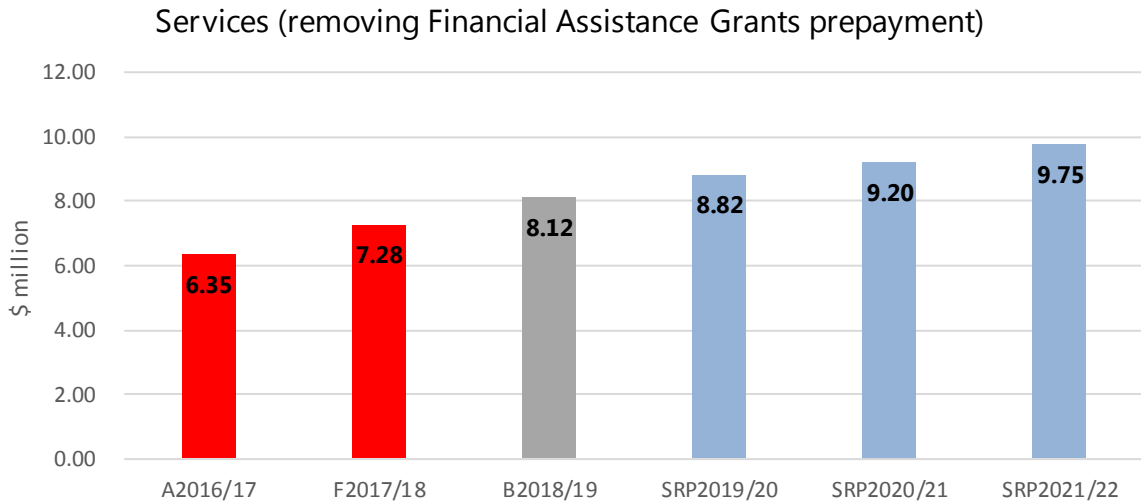
#### 5. Services



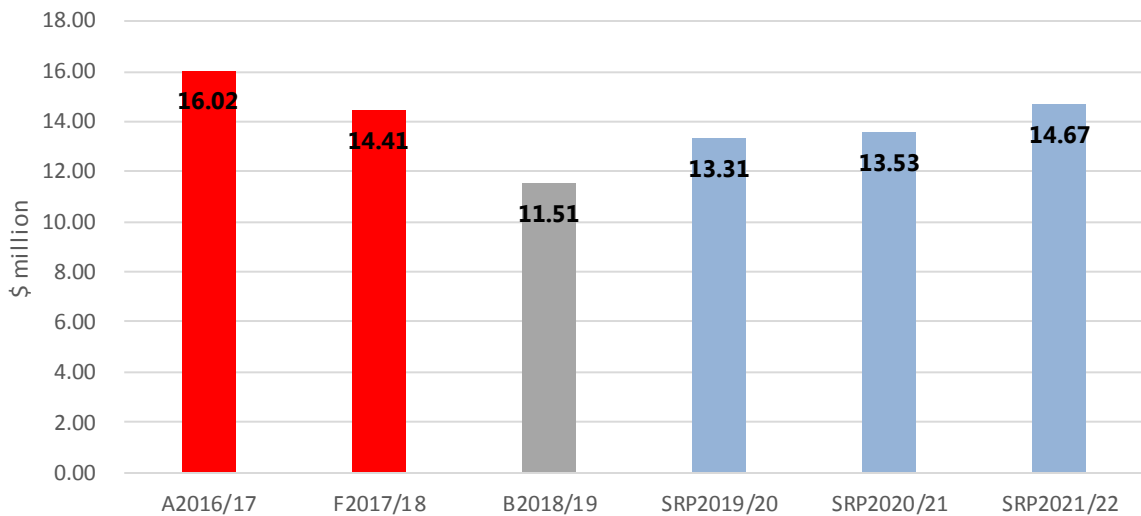
Council delivers a broad range of services to the Towong Shire community including libraries, maternal and child health, kindergartens, planning, kerbside waste collection and access to council assets such as roads, bridges and playgrounds. The net cost of delivering services is effectively the shortfall 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 2018/19 year is expected to be \$8.12 million which is a decrease of \$1.06 million from 2017/18. The actual for 2016/17 is considerably lower than expected and the forecast 2017/18 figure higher than expected due to the advance payment of half of the 2017/18 Financial Assistance Grants allocation in June 2017. This payment in advance was required to be recognised as revenue in 2016/17.

If the effect of the payment in advance is removed the net cost of all services would be \$6.35 million and \$7.28 million in 2016/17 and 2017/18 respectively which is consistent with Council's Long Term Financial Plan. The effect of removing the payment in advance is reflected in the graph below.

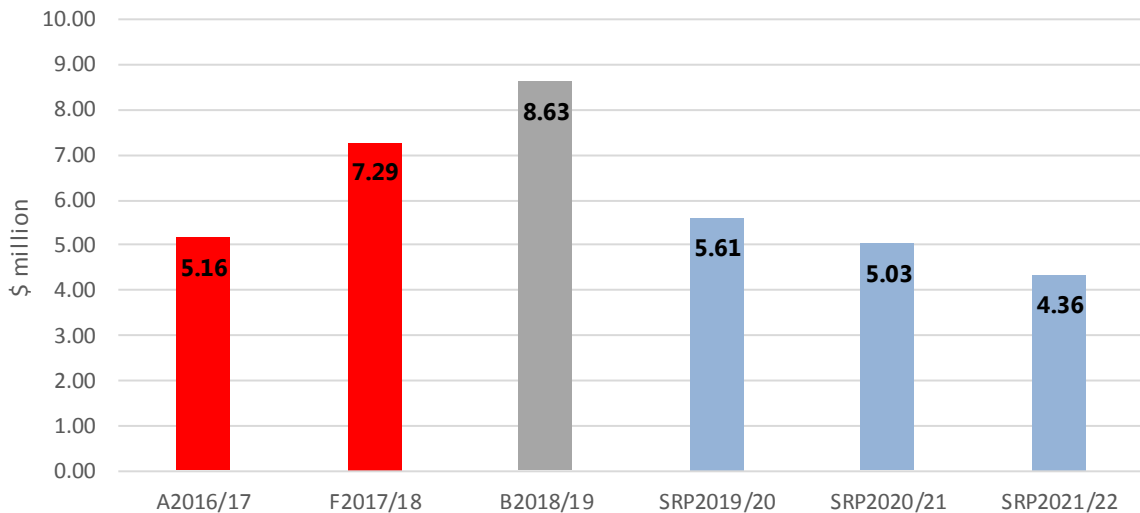


## 6. Cash and investments



Cash and investments are expected to decrease by \$2.90 million during the year to \$11.51 million at 30 June 2019.

## 7. Capital works

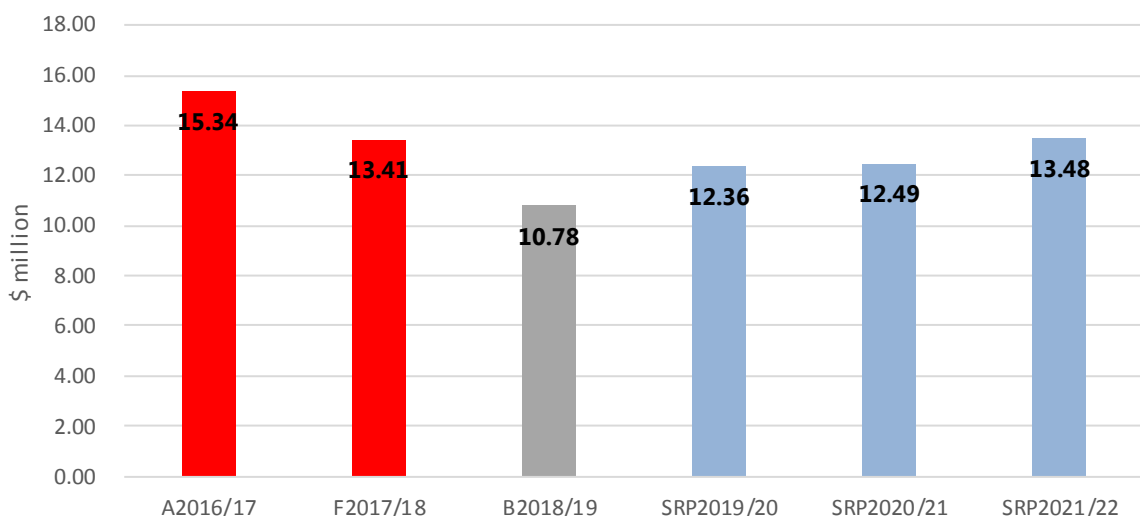


The capital works program for the 2018/19 year is \$8.63 million. The capital works program has been set and prioritised based on a rigorous process that has enabled Council to assess needs and develop sound business cases for each project. Funding for the capital works program will come from \$545,000 of grants and the balance of \$8.08 million from Council's rates and charges and current cash holdings.

The estimated carry forward capital works at 30 June 2018 of \$3.53 million has been included in the \$8.63 million.

Council uses the Moloney Asset Model to help manage Council's assets and determine its level of expenditure on asset renewal. The model has been developed by an independent specialist in the field of asset management and is widely used by Councils throughout Victoria. Council is committed to undertaking asset renewal in accordance with the Moloney renewal recommendations. As such, the capital works program contained in the Budget, Strategic Resource Plan and Long Term Financial Plan have been prepared on this basis.

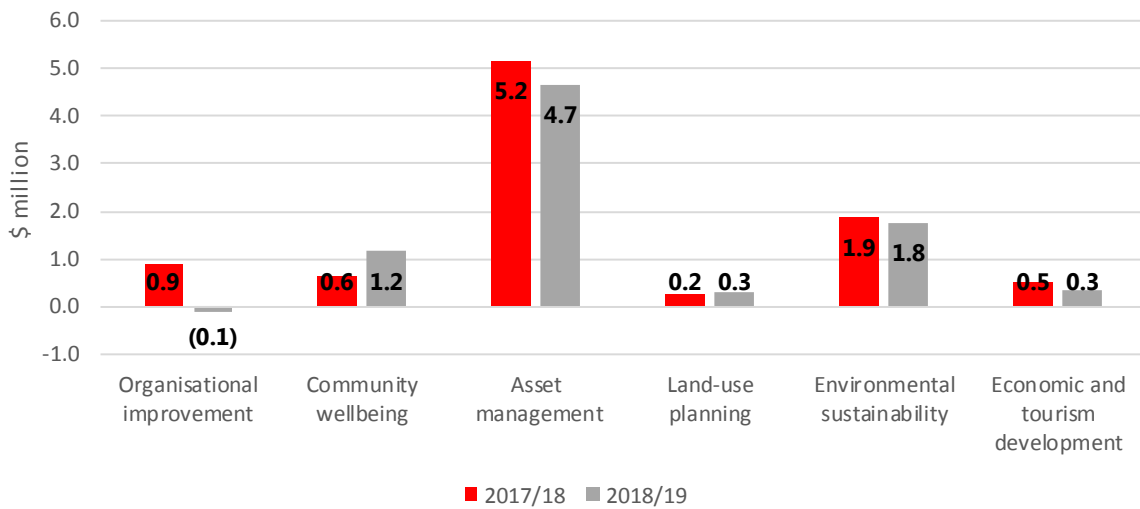
## 8. Financial position



Net current assets (working capital) will reduce by \$2.63 million to \$10.78 million. Net current assets are forecast to be \$13.41 million as at 30 June 2018.

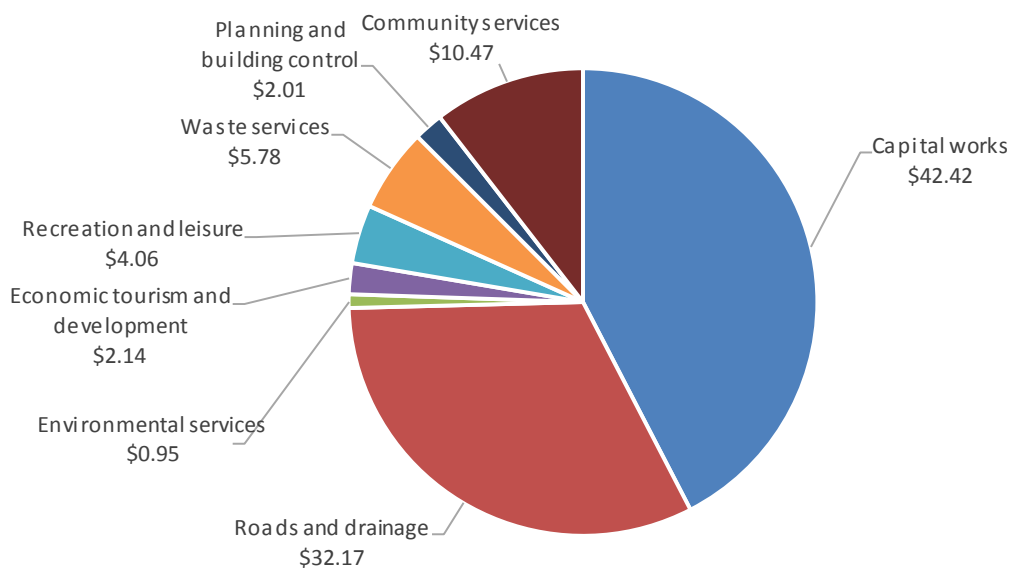


## 9. Strategic objectives



The Annual Budget includes a range of services and initiatives to be funded that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the budget to achieve the strategic objectives as set out in the Council Plan for the 2018/19 year compared to the forecast for 2017/18.

## 10. Council expenditure allocations



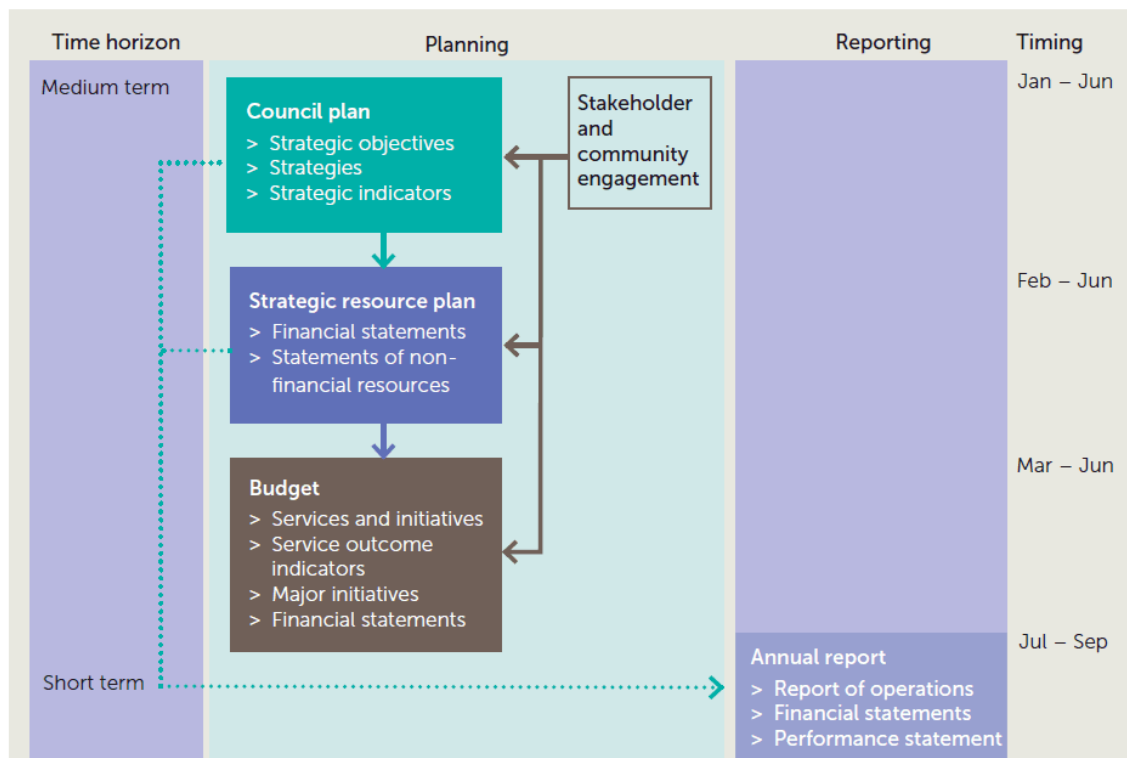
The above chart provides an indication of how Council allocates its expenditure across the main services that it delivers. It shows how much is allocated to each service area for every \$100 that Council spends in 2018/19. Council overheads, governance costs and administrative costs are allocated to our external facing services using an internal overhead allocation model.

## 1. Links to the Council Plan

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

### 1.1 Planning and accountability framework

The Strategic Resource Plan, part of and prepared in conjunction with the Council Plan, is a rolling four year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The Annual Budget is framed within the Strategic Resource Plan, taking into account the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

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*. Also the *Walwa, Corryong, Towong, Wyeboon, Bethanga and Talgarno* recreation reserves and *Towong, Talgarno and Corryong Memorial* halls.

The timing of each component of the planning framework is critical to the successful achievement of the planned outcomes. The Council Plan, including the Strategic Resource Plan, is required to be completed by 30 June following a general election and is reviewed each year in advance of the commencement of the Annual Budget process.

## 1.2 Our purpose

### Our vision

We will be a World Class small Council and Towong Shire will be an ideal place to live.

### Our mission

To provide leadership and service to the Towong Shire community that adds value and enhances social, economic and environmental wellbeing now and in the future.

### Our values

- **Pride** - We will always take care in what we do
- **Teamwork** - We will help others to achieve by being positive, enthusiastic and confident
- **Integrity** - We will seek the common good
- **Respect** - We will listen and consider other perspectives and treat each other with courtesy

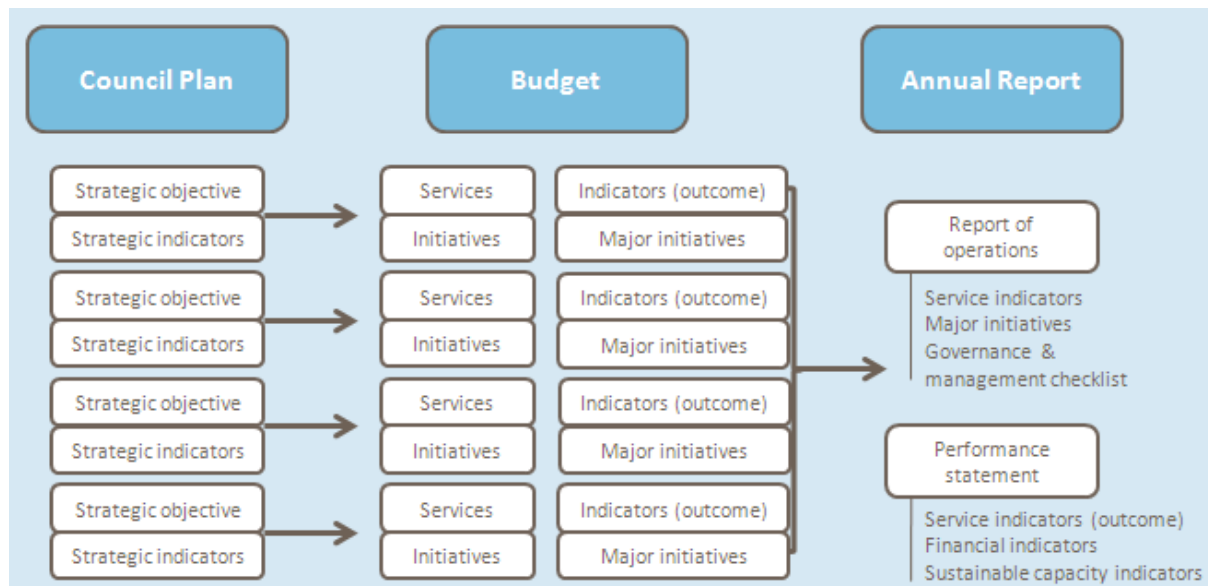
## 1.3 Strategic objectives

Council delivers services and initiatives under 17 major service categories. Each contributes to the achievement of one of the six Strategic Objectives as set out in the Council Plan for the years 2017-21. The following table lists the six Strategic Objectives as described in the Council Plan.

Strategic Objective	Description
1. Organisational improvement	Embed organisational excellence into our governance and management processes to deliver the best possible outcomes for our residents and ratepayers.
2. Community wellbeing	Assist all residents to attain a high level of health and safety, resilience and connectedness to their communities.
3. Asset management	Maintain and improve our Shire's infrastructure to meet agreed levels of service.
4. Land-use planning	Implement a strategic and sustainable long-term land-use direction for the Shire based on an integrated approach to the natural and built environment.
5. Environmental sustainability	Integrate sustainable environmental management practices into all of our activities.
6. Economic and tourism development	Expand employment and economic opportunities whilst continuing to maintain and promote our natural environment and the lifestyle our municipality offers.

## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2018/19 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes a number of major initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning

Services for which there are prescribed performance indicators to be reported on in accordance with the Regulations are shown in **bold** and underlined in the following sections.

## 2.1 Strategic Objective 1: Organisational improvement

To achieve our Organisational improvement objective, we will embed organisational excellence into our governance and management processes to deliver the best possible outcomes for our residents and ratepayers. 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 <b>governance</b> includes the Mayor, Councillors, Chief Executive Officer and associated support which cannot be easily attributed to the direct service provision areas.	
Customer Service	This service provides Council with operational organisational support to Council, CEO and the Senior Management Group and acts as the main customer interface with the community. The service also assists with delivering on the communication and governance needs of the Council.	
Corporate Services	This service provides financial and corporate based services to internal and external customers, including the management of Council's finances, payment of salaries and wages to employees, human resources, procurement and contracting of services, raising and collection of rates and charges, managing Council's records and delivering on Council's occupational health and safety responsibilities. This service also maintains reliable and cost effective communications and computing systems, facilities and infrastructure to support Council staff.	
<b>Total Organisational improvement</b>		3,435 <u>(3,551)</u> <b>(116)</b>

### Council Plan Strategies

- 1.1 Continue to lobby for increased ongoing government funding support
- 1.2 Investigate new/additional funding streams with a view to reducing reliance on rate revenue (in conjunction with other small Councils)
- 1.3 Improve service delivery and reduce costs through process improvement and shared services
- 1.4 Continue to improve our Long Term Financial Plan
- 1.5 Deploy software that leverages improved IT infrastructure with a particular focus on the areas of shared services, record management and business process workflows
- 1.6 Implement business improvements in the areas of OHS, outdoor pools, saleyards, landfills and transfer stations

### **Council Plan Strategies (continued)**

1.7 Undertake a review of Local Laws

1.8 Review services provided to the community and the cost to Council (ratepayers) are willing to bear as part of the Council Plan and Budget preparation

### **Service Performance Indicators**

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

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## 2.2 Strategic Objective 2: Community wellbeing

To achieve our Community wellbeing objective, we will assist all residents to attain a high level of health and safety, resilience and connectedness to their communities. 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 is exploring opportunities to 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 <b>swimming pools</b> at Corryong and Tallangatta. These pools operate from November to March each year. It also provides a financial contribution to the community operated Eskdale pool.	
Community Facilities	This service identifies opportunities for Council or community groups to access funding to better meet community needs and delivers on key Council funding applications.	
<b>Total Community wellbeing</b>		2,129 (949) <b>1,180</b>

### Council Plan Strategies

- 2.1 Develop the 2017-2021 Towong Shire Healthy Communities Plan
- 2.2 Review immunisation services
- 2.3 Review Maternal and Child Health services
- 2.4 Review options for delivery of swimming pool services, including consideration of a community based model

## Council Plan Strategies (continued)

- 2.5 Review library services and servicing of remote areas and where appropriate engage with other stakeholders to explore innovative solutions
- 2.6 Provide guidance to the Corryong Memorial Hall Committee to update their masterplan and seek funding for hall improvements
- 2.7 Establish a Tallangatta Neighbourhood House Advisory Committee to deliver an annual program of activities with a view to building standalone capability
- 2.8 Seek funding to upgrade the Eskdale cricket facilities
- 2.9 Continue to pursue extended child care services across the Shire
- 2.10 Encourage development of proactive community groups to progress local initiatives (e.g. funding for improvements at Bethanga Recreation Reserve, branding of localities)
- 2.11 Seek funding to upgrade the Tallangatta netball courts – **COMPLETE**  
 Seek funding to upgrade the Tallangatta Valley netball courts  
 Seek funding to upgrade the Cudgewa netball courts
- 2.12 Implement improvements to early years services across the Shire
- 2.13 Implement the Towong Shire Access and Inclusion Plan to support people experiencing a disability
- 2.14 Seek funding for recreation facility upgrades/renewals (e.g. netball courts and shade sails)
- 2.15 Actively participate in the Towong Alliance with the three local health services
- 2.16 Develop a four-year Youth Plan and deliver FReeZA and other responsive youth programs
- 2.17 Seek funding to renew/upgrade playgrounds
- 2.18 Seek funding to upgrade skate parks in Bellbridge, Corryong and Tallangatta
- 2.19 Participate in community-led or government-led initiatives with the aim of reducing family violence
- 2.20 Facilitate an annual Seniors Week activity
- 2.21 Advocate for appropriate transport options for community members
- 2.22 Investigate options for delivery of stage two of Our Bellbridge

## 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



Service	Indicator	Performance Measure	Computation
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: Asset management

To achieve our Asset management objective, we will plan, deliver and improve high quality, cost effective, accessible and responsive services. 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	This service undertakes design, tendering, contract management and supervision of various works within Council's capital works program. This service also conducts asset renewal and maintenance planning for Council's main infrastructure assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These include: -roads, bridges, footpaths -buildings -drainage -recreation and open spaces.	
Infrastructure	This service maintains Council infrastructure, vehicles, plant and equipment to meet functional and safety needs.	
<b>Total Asset management</b>		6,542 <u>(1,897)</u> <b>4,645</b>

### Council Plan Strategies

- 3.1 Deliver the Corryong Airport upgrade
- 3.2 Deliver the Corryong Swimming Pool upgrade - **COMPLETE**
- 3.3 Deliver the Eskdale Netball Courts upgrade project
- 3.4 Deliver the Great River Road project
- 3.5 Deliver the Destination Tallangatta project: foreshore upgrade, path links, playground, road improvements, retail precinct upgrade
- 3.6 Deliver town improvement and beautification program: Year 1 Walwa, Year 2 Granya, Year 3 Bethanga, Year 4 Mitta Valley towns
- 3.7 Liaise with VicRoads to consider road safety improvements throughout the Shire (e.g. upgrade Y-intersections to T-intersections)
- 3.8 Deliver the adopted Capital Works program
- 3.9 Work with VicRoads and other stakeholders to progress the upgrade/sealing of the Benambra-Corryong Road
- 3.10 Continue Georges Creek Road upgrade and seek funding for improvements to the intersection with River Road
- 3.11 Seek funding and deliver the strategic path links program

### **Council Plan Strategies (continued)**

- 3.12 Complete condition assessments for road assets and non-road assets (e.g. buildings, playgrounds)
- 3.13 Pursue suitable funding to improve Lake Road from Bellbridge to Kurrajong Gap Road
- 3.14 Improve town entrances and signage at key locations throughout the Shire
- 3.15 Assess critical stormwater areas in Bethanga for low flow piping

## 2.4 Strategic Objective 4: Land-use planning

To achieve our Land-use planning objective, we will implement a strategic and sustainable long-term land-use direction for the Shire based on an integrated approach to the natural and built environment. The services, initiatives and service performance indicators for each business area are described below.

### Services

Service areas	Description of services provided	Expenditure (Revenue) <b>Net Cost</b> \$'000
Planning	The planning service processes all planning applications, provides advice and makes decisions about development proposals which require a planning permit, as well as representing Council at the Victorian Civil and Administrative Tribunal where necessary. It administers the Towong Planning Scheme as well as preparing major policy documents shaping the future of the Shire. It also prepares amendments to the Towong Planning Scheme and carries out research on demographic, urban development, economic and social issues affecting Council.	
Building Services	This service provides statutory building services to the Council community including processing of building permits, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	
Environmental Health	This service protects the community's health and well-being by coordinating food safety support programs, Tobacco Act activities and smoke free dining and gaming venue issues. The service also works to rectify any public health concerns relating to unreasonable noise emissions, housing standards and pest controls.	
<b>Total Land-use planning</b>		410 <u>(99)</u> <b>311</b>

### Council Plan Strategies

- 4.1 Finalise the Rural Activity Zone amendment
- 4.2 Undertake an analysis of the residential and industrial needs of Tallangatta and identification of future residential and industrial development options for the town
- 4.3 Undertake a Section 12B Whole of Scheme review
- 4.4 Create a Developer Contributions Policy
- 4.5 Prepare an Anomalies/Corrections Amendment
- 4.6 Potable Water Supply Catchment ESO Amendment
- 4.7 Roadside Vegetation ESO/VPO Amendment

## Council Plan Strategies (continued)

- 4.8 Translation of Upper Murray Flood Study to new Floodway Overlay and Land Subject to Inundation Overlay
- 4.9 Tallangatta CBA Mixed Use Zone Amendment
- 4.10 Rewrite of MSS and Local Planning Policies including 'Extractive Industry Haulage Route' Local Planning Policy
- 4.11 Clause 52.17 Schedule – Nominate Blackberry as Specified Weed
- 4.12 Bushfire Management Overlay Schedules
- 4.13 Wastewater Treatment Plant ESO Amendment (Bellbridge, Corryong and Tallangatta)
- 4.14 Back zone areas of General Residential Zone at Corryong to Low Density Residential Zone

## 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

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## 2.5 Strategic Objective 5: Environmental sustainability

To achieve our Environmental sustainability objective, we will integrate sustainable environmental management practices into all our activities. 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 <b>waste collection</b> including kerbside collections of rubbish and recycling from households and commercial properties, special hard waste, green waste collections, transfer station and land fill management.	
Emergency Management	This service provides Council's emergency management planning function.	
Animal Control	This service provides <b>animal management</b> 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		2,193 (433) <b>1,760</b>

### Council Plan Strategies

- 5.1 Research options for Mitta Mitta town water with North East Water
- 5.2 Continue to explore solutions for Bellbridge Wastewater expansion (in conjunction with North East Water)
- 5.3 Review waste services across the Shire (including green waste, hard waste, recycling and rubbish bin options)
- 5.4 Continue to lobby for the expansion/improvement of North East Water's Tallangatta wastewater plant to accommodate Tallangatta's future development and the elimination of odour emanating from the plant
- 5.5 Maintain current and future landfills to best practice and investigate improvements to operations (e.g. covers)
- 5.6 Continue to implement noxious weed control along roadsides with available funding and lobby for additional funding
- 5.7 Encourage adjoining landowners (including DELWP and Parks Victoria) to implement weed controls on their land
- 5.8 Investigate and seek funding for solar street lighting in key locations
- 5.9 Continue to look at renewable energy projects where funding is available (e.g. Banking on Our Solar Future)
- 5.10 Deliver strategic tree plantings under the Tree Management Plan as funding becomes available

## Council Plan Strategies (continued)

- 5.11 Encourage (and where possible deliver) sustainable design for community buildings and residential development
- 5.12 Support waste initiatives in the North East Regional Waste Implementation Plan and Regional Waste Minimisation Strategy
- 5.13 Consider the options for available for the Bethanga Wastewater Project, explore preferred solutions and seek funding to deliver a solution (if feasibility can be established)
- 5.14 Investigate the options for the development and reporting of Environmental Performance indicators

## 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: Economic and tourism development

To achieve our Economic and tourism development objective, we will expand employment and economic opportunities whilst continuing to maintain and promote our natural environment and the lifestyle our municipality offers. The services, initiatives and service performance indicators for each business area are described below.

### Services

Service areas	Description of services provided	Expenditure (Revenue) <b>Net Cost</b> \$'000
Economic Development	<p>The economic development service assists the organisation to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access employment.</p> <p>It also provides for the operation of the Corryong Saleyards, Corryong Airport and the Innovation Space.</p>	
Tourism	<p>This service includes the provision of a Visitor Information Centre in Corryong, support for visitor information services in Tallangatta and development of tourism websites to provide advice to visitors to the region.</p> <p>It also provides oversight of the Colac Colac Caravan Park.</p>	
<b>Total Economic and tourism development</b>		436 <u>(100)</u> <b>336</b>

### Council Plan Strategies

- 6.1 Develop and launch the Valleys, Lakes and Vistas tourism website - **COMPLETE**
- 6.2 Explore options in relation to a Centre for Dairy Excellence in the Upper Murray
- 6.3 Develop and implement a Recreational Hunting Tourism Strategy
- 6.4 Explore options for creating cycle product within the Towong Shire and where feasible, deliver or facilitate new product (e.g. new cycle event linked to the Tallangatta 50's Festival)
- 6.5 Explore options to capitalise on Tallangatta's Notable Town status (e.g. establishment of a Museum to celebrate Tallangatta's unique heritage)
- 6.6 Seek further funding and deliver the Upper Murray Events Centre
- 6.7 Secure control of the Tallangatta Caravan Park and seek funding to implement the adopted recommendations from the Tallangatta Holiday Park Planning Study
- 6.8 Continue to lobby for improved mobile phone and internet coverage across the Shire
- 6.9 Seek funding for the Connecting Corryong project
- 6.10 Work with business operators to assist them to become more profitable (e.g. Business After Hours program, targeted training, etc)



## Council Plan Strategies (continued)

- 6.11 Work with Upper Murray 2030 Community Board to deliver outcomes from the Upper Murray 2030 Vision Plan
- 6.12 Advocate for houseboats on Lake Hume and Dartmouth Dam
- 6.13 Work with key stakeholders, including Tourism North East and Parks Victoria, to provide opportunities for ecotourism in our Shire (e.g. Pine Mountain)
- 6.14 Continue to advocate for The Narrows project at Tallangatta
- 6.15 Work with local operators to facilitate the development of a farm gate trail in the Mitta Valley and replicate in other localities as appropriate
- 6.16 Support the delivery of the North East Regional Dairy Growth Plan and Workforce Development Strategy through Alpine Valleys Dairy Pathways Group
- 6.17 Seek funding to research indigenous history in the Towong Shire
- 6.18 Promote the Omeo Highway and the BenambraCorryong Road as touring links to the Gippsland region
- 6.19 Seek funding for a Dartmouth RV dump and water point to support RV Friendly town promotion - **COMPLETE**
- 6.20 Create branding for the Great River Road and the Upper Murray and deliver marketing campaign
- 6.21 Leverage off Rural Councils Victoria project to attract people to live in rural areas / seek funding opportunity for associated study
- 6.22 Explore options to increase the availability of residential and industrial land across the Shire

## 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

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## 2.7 Performance Statement

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 132 of the Act and included in the 2018/19 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in Section 8) and sustainable capacity, which are not included in this budget report. The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

## 2.8 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Organisational improvement	(116)	3,435	(3,551)
Community wellbeing	1,180	2,129	(949)
Asset management	4,645	6,542	(1,897)
Land-use planning	311	410	(99)
Environmental sustainability	1,760	2,193	(433)
Economic and tourism development	336	436	(100)
<b>Total services and initiatives</b>	<b>8,116</b>	<b>15,145</b>	<b>(7,029)</b>
Other non-attributable	-		
<b>Deficit before funding sources</b>	<b>8,116</b>		
<b>Funding sources</b>			
Rates and charges	(8,788)		
Capital grants	(1,289)		
<b>Total funding sources</b>	<b>(10,077)</b>		
<b>(Surplus)/deficit for the year</b>	<b>1,961</b>		

### **3. Financial statements**

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the years 2018/19 to 2021/22 has been extracted from the Strategic Resource Plan.

This section includes the following financial statements in accordance with the Local Government Act 1989 and the Local Government (Planning and Reporting) Regulations 2014.

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

## Comprehensive Income Statement

For the ten years ending 30 June 2028

	Notes	Forecast	Budget	Strategic Resource Plan			Long Term Financial Plan					
		Actual		Projections			Projections					
		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>												
Rates and charges	4.1.1	8,344	8,788	9,132	9,534	9,949	10,397	10,864	11,354	11,865	12,402	12,962
Statutory fees and fines	4.1.2	199	194	198	201	204	207	210	213	216	219	222
User fees	4.1.3	576	582	590	598	606	614	622	630	638	647	656
Grants - Operating (recurrent)	4.1.4	2,939	5,214	5,184	5,169	5,154	5,140	5,127	5,114	5,101	5,089	5,077
Grants - Operating (non-recurrent)	4.1.4	407	266	-	-	-	-	-	-	-	-	-
Grants – Capital (recurrent)	4.1.4	671	-	671	671	671	671	-	-	-	-	-
Grants – Capital (non-recurrent)	4.1.4	1,316	1,289	532	-	-	-	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		-	-	-	-	-	-	-	-	-	-	-
Share of net profits/(losses) of associates and joint ventures		-	-	-	-	-	-	-	-	-	-	-
Other income	4.1.5	900	773	791	842	858	894	913	914	903	900	887
<b>Total income</b>		<b>15,352</b>	<b>17,106</b>	<b>17,098</b>	<b>17,015</b>	<b>17,442</b>	<b>17,923</b>	<b>17,736</b>	<b>18,225</b>	<b>18,723</b>	<b>19,257</b>	<b>19,804</b>
<b>Expenses</b>												
Employee costs	4.1.6	5,105	6,343	6,502	6,665	7,039	7,247	7,461	7,681	7,907	8,105	8,308
Materials and services	4.1.7	5,036	4,069	4,511	4,656	4,759	4,873	4,987	5,107	5,230	5,362	5,498
Bad and doubtful debts		-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	4.1.8	3,793	3,930	3,976	4,078	4,131	4,169	4,201	4,235	4,271	4,309	4,352
Borrowing costs	4.1.9	19	35	147	156	186	197	172	150	127	102	76
Other expenses	4.1.10	252	768	451	456	461	466	493	527	533	539	545
<b>Total expenses</b>		<b>14,205</b>	<b>15,145</b>	<b>15,587</b>	<b>16,011</b>	<b>16,576</b>	<b>16,952</b>	<b>17,314</b>	<b>17,700</b>	<b>18,068</b>	<b>18,417</b>	<b>18,779</b>
<b>Surplus/(deficit) for the year</b>		<b>1,147</b>	<b>1,961</b>	<b>1,511</b>	<b>1,004</b>	<b>866</b>	<b>971</b>	<b>422</b>	<b>525</b>	<b>655</b>	<b>840</b>	<b>1,025</b>
<b>Other comprehensive income</b>												
Net asset revaluation increment /(decrement)		-	-	-	-	-	-	-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-	-	-	-	-	-	-
<b>Total comprehensive result</b>		<b>1,147</b>	<b>1,961</b>	<b>1,511</b>	<b>1,004</b>	<b>866</b>	<b>971</b>	<b>422</b>	<b>525</b>	<b>655</b>	<b>840</b>	<b>1,025</b>

## Balance Sheet

For the ten years ending 30 June 2028

Notes	Forecast	Budget	Strategic Resource Plan			Long Term Financial Plan						
	Actual		Projections			Projections						
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
<b>Assets</b>												
<b>Current assets</b>												
Cash and cash equivalents	14,410	11,513	13,310	13,534	14,672	15,003	14,562	13,588	12,915	11,788	11,004	
Other financial assets	-	-	-	-	-	-	-	-	-	-	-	
Trade and other receivables	885	983	984	982	1,008	1,036	1,029	1,057	1,088	1,120	1,153	
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	
<b>Total current assets</b>	<b>4.2.1</b>	<b>15,605</b>	<b>12,806</b>	<b>14,604</b>	<b>14,826</b>	<b>15,990</b>	<b>16,349</b>	<b>15,901</b>	<b>14,955</b>	<b>14,313</b>	<b>13,218</b>	<b>12,467</b>
<b>Non-current assets</b>												
Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	
Investments in joint arrangements	35	35	35	35	35	35	35	35	35	35	35	
Property, infrastructure, plant & equipment	190,761	195,456	197,095	198,044	198,272	199,045	199,585	200,705	201,623	203,149	204,488	
Investment property	421	421	421	421	421	421	421	421	421	421	421	
Intangible assets	258	258	258	458	458	658	658	858	858	1,058	1,058	
<b>Total non-current assets</b>	<b>4.2.1</b>	<b>191,475</b>	<b>196,170</b>	<b>197,809</b>	<b>198,958</b>	<b>199,186</b>	<b>200,159</b>	<b>200,699</b>	<b>202,019</b>	<b>202,937</b>	<b>204,663</b>	<b>206,002</b>
<b>Total assets</b>		<b>207,080</b>	<b>208,976</b>	<b>212,413</b>	<b>213,784</b>	<b>215,176</b>	<b>216,508</b>	<b>216,600</b>	<b>216,974</b>	<b>217,250</b>	<b>217,881</b>	<b>218,469</b>
<b>Liabilities</b>												
<b>Current liabilities</b>												
Trade and other payables	652	596	612	630	644	658	676	695	711	728	745	
Trust funds and deposits	329	334	339	344	349	354	359	364	369	374	379	
Provisions	1,149	1,047	1,040	1,033	1,056	1,051	1,045	1,037	1,028	1,013	997	
Interest-bearing loans and borrowings	64	52	256	331	461	355	376	400	424	451	478	
<b>Total current liabilities</b>	<b>4.2.2</b>	<b>2,194</b>	<b>2,029</b>	<b>2,247</b>	<b>2,338</b>	<b>2,510</b>	<b>2,418</b>	<b>2,456</b>	<b>2,496</b>	<b>2,532</b>	<b>2,566</b>	<b>2,599</b>
<b>Non-current liabilities</b>												
Provisions	827	979	985	1,192	1,207	1,415	1,423	1,632	1,641	1,849	1,857	
Interest-bearing loans and borrowings	296	244	1,946	2,015	2,354	2,599	2,223	1,823	1,399	948	470	
<b>Total non-current liabilities</b>	<b>4.2.2</b>	<b>1,123</b>	<b>1,223</b>	<b>2,931</b>	<b>3,207</b>	<b>3,561</b>	<b>4,014</b>	<b>3,646</b>	<b>3,455</b>	<b>3,040</b>	<b>2,797</b>	<b>2,327</b>
<b>Total liabilities</b>		<b>3,317</b>	<b>3,252</b>	<b>5,178</b>	<b>5,545</b>	<b>6,071</b>	<b>6,432</b>	<b>6,102</b>	<b>5,951</b>	<b>5,572</b>	<b>5,363</b>	<b>4,926</b>
<b>Net assets</b>		<b>203,763</b>	<b>205,724</b>	<b>207,235</b>	<b>208,239</b>	<b>209,105</b>	<b>210,076</b>	<b>210,498</b>	<b>211,023</b>	<b>211,678</b>	<b>212,518</b>	<b>213,543</b>
<b>Equity</b>												
Accumulated surplus	87,953	89,914	91,425	92,429	93,295	94,266	94,688	95,213	95,868	96,708	97,733	
Reserves	115,810	115,810	115,810	115,810	115,810	115,810	115,810	115,810	115,810	115,810	115,810	
<b>Total equity</b>	<b>4.2.3</b>	<b>203,763</b>	<b>205,724</b>	<b>207,235</b>	<b>208,239</b>	<b>209,105</b>	<b>210,076</b>	<b>210,498</b>	<b>211,023</b>	<b>211,678</b>	<b>212,518</b>	<b>213,543</b>

**Statement of Changes in Equity**

For the four years ending 30 June 2022

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2018/19</b>				
Balance at beginning of the financial year	203,763	87,953	115,810	-
Surplus/(deficit) for the year	1,961	1,961	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>205,724</b>	<b>89,914</b>	<b>115,810</b>	<b>-</b>
<b>2019/20</b>				
Balance at beginning of the financial year	205,724	89,914	115,810	-
Surplus/(deficit) for the year	1,511	1,511	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>207,235</b>	<b>91,425</b>	<b>115,810</b>	<b>-</b>
<b>2020/21</b>				
Balance at beginning of the financial year	207,235	91,425	115,810	-
Surplus/(deficit) for the year	1,004	1,004	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>208,239</b>	<b>92,429</b>	<b>115,810</b>	<b>-</b>
<b>2021/22</b>				
Balance at beginning of the financial year	208,239	92,429	115,810	-
Surplus/(deficit) for the year	866	866	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>209,105</b>	<b>93,295</b>	<b>115,810</b>	<b>-</b>

## Statement of Cash Flows

For the ten years ending 30 June 2028

Notes	Forecast	Budget	Strategic Resource Plan			Long Term Financial Plan					
	Actual		Projections			Projections					
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>											
Rates and charges	8,470	8,762	9,111	9,510	9,924	10,370	10,836	11,325	11,834	12,370	12,928
Statutory fees and fines	199	194	198	201	204	207	210	213	216	219	222
User fees	576	582	590	598	606	614	622	630	638	647	656
Grants - operating	3,830	5,408	5,204	5,195	5,153	5,139	5,162	5,115	5,101	5,089	5,078
Grants - capital	1,987	1,289	1,203	671	671	671	-	-	-	-	-
Interest received	381	271	291	331	336	361	369	359	337	322	297
Trust funds and deposits taken	5	5	5	5	5	5	5	5	5	5	5
Other receipts	519	502	500	511	522	533	544	555	566	578	590
Net GST refund / payment	-	-	-	-	-	-	-	-	-	-	-
Employee costs	(5,100)	(6,293)	(6,503)	(6,665)	(7,001)	(7,244)	(7,459)	(7,680)	(7,907)	(8,112)	(8,316)
Materials and services	(4,383)	(3,352)	(3,768)	(3,886)	(3,961)	(4,045)	(4,129)	(4,217)	(4,307)	(4,404)	(4,504)
External contracts	(96)	(172)	(177)	(182)	(187)	(193)	(199)	(205)	(211)	(217)	(224)
Utilities	(146)	(151)	(160)	(170)	(180)	(191)	(202)	(214)	(227)	(241)	(255)
Trust funds and deposits repaid	-	-	-	-	-	-	-	-	-	-	-
Other payments	(893)	(1,218)	(841)	(856)	(878)	(896)	(932)	(979)	(1,002)	(1,022)	(1,043)
<b>Net cash provided by/(used in) operating activities</b>	<b>4.3.1</b>	<b>5,349</b>	<b>5,827</b>	<b>5,653</b>	<b>5,263</b>	<b>5,214</b>	<b>5,331</b>	<b>4,827</b>	<b>4,907</b>	<b>5,043</b>	<b>5,234</b>
<b>Cash flows from investing activities</b>											
Payments for property, infrastructure, plant and equipment	(7,285)	(8,625)	(5,615)	(5,027)	(4,359)	(4,942)	(4,741)	(5,355)	(5,188)	(5,836)	(5,690)
Proceeds from sale of property, infrastructure, plant and equipment	-	-	-	-	-	-	-	-	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	<b>4.3.2</b>	<b>(7,285)</b>	<b>(8,625)</b>	<b>(5,615)</b>	<b>(5,027)</b>	<b>(4,359)</b>	<b>(4,942)</b>	<b>(4,741)</b>	<b>(5,355)</b>	<b>(5,188)</b>	<b>(5,690)</b>
<b>Cash flows from financing activities</b>											
Finance costs	(19)	(35)	(147)	(156)	(186)	(197)	(172)	(150)	(127)	(102)	(76)
Proceeds from borrowings	391	-	2,120	400	800	600	-	-	-	-	-
Repayment of borrowings	(43)	(64)	(214)	(256)	(331)	(461)	(355)	(376)	(400)	(424)	(451)
<b>Net cash provided by/(used in) financing activities</b>	<b>4.3.3</b>	<b>329</b>	<b>(99)</b>	<b>1,759</b>	<b>(12)</b>	<b>283</b>	<b>(58)</b>	<b>(527)</b>	<b>(526)</b>	<b>(526)</b>	<b>(527)</b>
Net increase/(decrease) in cash & cash equivalents	(1,607)	(2,897)	1,797	224	1,138	331	(441)	(974)	(672)	(1,128)	(783)
Cash and cash equivalents at the beginning of the financial year	14,594	12,987	10,090	11,887	12,111	13,249	13,580	13,139	12,165	11,492	10,365
<b>Cash and cash equivalents at the end of the financial year</b>	<b>4.3.4</b>	<b>12,987</b>	<b>10,090</b>	<b>11,887</b>	<b>12,111</b>	<b>13,249</b>	<b>13,580</b>	<b>13,139</b>	<b>12,165</b>	<b>11,492</b>	<b>10,365</b>

## Statement of Capital Works

For the ten years ending 30 June 2028

	Forecast	<b>Budget</b>	Strategic Resource Plan			Long Term Financial Plan					
	Actual		Projections			Projections					
	2017/18	<b>2018/19</b>	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	<b>\$'000</b>	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-	-
<b>Total land</b>	-	-	-	-	-	-	-	-	-	-	-
Buildings	40	-	-	-	-	-	-	-	-	-	-
Building improvements	35	<b>1,075</b>	1,617	669	689	709	731	753	775	798	822
<b>Total buildings</b>	<b>75</b>	<b>1,075</b>	<b>1,617</b>	<b>669</b>	<b>689</b>	<b>709</b>	<b>731</b>	<b>753</b>	<b>775</b>	<b>798</b>	<b>822</b>
<b>Total property</b>	<b>75</b>	<b>1,075</b>	<b>1,617</b>	<b>669</b>	<b>689</b>	<b>709</b>	<b>731</b>	<b>753</b>	<b>775</b>	<b>798</b>	<b>822</b>
<b>Plant and equipment</b>											
Plant, machinery and equipment	998	<b>918</b>	767	790	814	839	864	890	916	944	972
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	77	<b>515</b>	-	-	-	-	-	-	-	-	-
Library resources	30	<b>30</b>	30	30	20	20	20	20	20	20	20
<b>Total plant and equipment</b>	<b>1,105</b>	<b>1,463</b>	<b>797</b>	<b>820</b>	<b>834</b>	<b>859</b>	<b>884</b>	<b>910</b>	<b>936</b>	<b>964</b>	<b>992</b>
<b>Infrastructure</b>											
Roads	2,801	<b>2,235</b>	1,914	2,019	2,360	2,465	2,583	2,719	2,871	3,037	3,207
Bridges	100	<b>110</b>	346	371	395	417	440	462	483	504	525
Footpaths and cycleways	180	<b>180</b>	28	31	34	37	40	43	45	47	50
Kerb and channel	655	<b>545</b>	35	40	44	50	55	60	66	72	78
Drainage	30	<b>98</b>	2	2	4	5	8	9	11	14	16
Recreational, leisure and community facilities	-	-	-	-	-	-	-	-	-	-	-
Waste management	400	-	-	400	-	400	-	400	-	400	-
Parks, open space and streetscapes	1,706	<b>2,614</b>	875	675	-	-	-	-	-	-	-
Aerodromes	-	-	-	-	-	-	-	-	-	-	-
Other infrastructure	233	<b>305</b>	-	-	-	-	-	-	-	-	-
<b>Total infrastructure</b>	<b>6,105</b>	<b>6,087</b>	<b>3,200</b>	<b>3,538</b>	<b>2,836</b>	<b>3,374</b>	<b>3,126</b>	<b>3,693</b>	<b>3,477</b>	<b>4,074</b>	<b>3,876</b>
<b>Total capital works expenditure</b>	<b>7,285</b>	<b>8,625</b>	<b>5,615</b>	<b>5,027</b>	<b>4,359</b>	<b>4,942</b>	<b>4,741</b>	<b>5,355</b>	<b>5,188</b>	<b>5,836</b>	<b>5,690</b>
<b>Represented by:</b>											
New asset expenditure	563	<b>510</b>	1,873	1,105	20	420	20	420	20	420	20
Asset renewal expenditure	6,047	<b>7,865</b>	3,742	3,922	4,339	4,522	4,721	4,935	5,168	5,416	5,670
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	675	<b>250</b>	-	-	-	-	-	-	-	-	-
<b>Total capital works expenditure</b>	<b>7,285</b>	<b>8,625</b>	<b>5,615</b>	<b>5,027</b>	<b>4,359</b>	<b>4,942</b>	<b>4,741</b>	<b>5,355</b>	<b>5,188</b>	<b>5,836</b>	<b>5,690</b>



**Statement of Human Resources**

For the ten years ending 30 June 2028

	Forecast Actual	Budget	Strategic Resource Plan Projections			Long Term Financial Plan Projections					
	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Staff expenditure</b>											
Employee costs - operating	5,105	6,343	6,502	6,665	7,039	7,247	7,461	7,681	7,907	8,105	8,308
Employee costs - capital	-	-	-	-	-	-	-	-	-	-	-
<b>Total staff expenditure</b>	<b>5,105</b>	<b>6,343</b>	6,502	6,665	7,039	7,247	7,461	7,681	7,907	8,105	8,308
Full Time Equivalent (FTE)	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>											
Employees	71.6	77.5	77.5	77.5	79.5	79.5	79.5	79.5	79.5	79.5	79.5
<b>Total staff numbers</b>	<b>71.6</b>	<b>77.5</b>	77.5	77.5	79.5	79.5	79.5	79.5	79.5	79.5	79.5

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

Department	Budget 2018/19 \$'000	Comprises	
		Permanent Full time \$'000	Permanent Part Time \$'000
Organisational improvement	1,801	1,405	396
Community wellbeing	676	119	557
Asset management	2,512	2,368	144
Land-use planning	183	183	-
Environmental sustainability	340	293	47
Economic and tourism development	204	-	204
Total permanent staff expenditure	5,716	4,368	1,348
Casuals and other expenditure	627		
Capitalised Labour costs	-		
<b>Total expenditure</b>	<b>6,343</b>		

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

Department	Budget 2018/19 FTE	Comprises	
		Permanent Full time FTE	Permanent Part Time FTE
Organisational improvement	19.2	13.5	5.7
Community wellbeing	7.6	1.0	6.6
Asset management	31.9	29.9	2.0
Land-use planning	2.0	2.0	-
Environmental sustainability	6.0	5.5	0.5
Economic and tourism development	2.5	-	2.5
Total permanent staff	69.1	51.8	17.3
Casuals and other	8.3		
Capitalised Labour costs	-		
<b>Total staff</b>	<b>77.5</b>		

## 4 Notes to the financial statements

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue, accounting for 56.2% of the total revenue received by Council. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The State Government's *Fair Go Rates System (FGRS)* sets out the maximum amount councils may increase rates in a year. For 2018/19 the FGRS cap has been set at 2.25%. The cap applies to both general rates and municipal charges and is calculated on the basis of Council's average rates and charges.

Council applied to the Essential Services Commission for a higher rate cap of 5.55% for four years from 2017/18 to 2020/21. This application was approved and as a consequence a Special Order has been made in respect of Towong Shire Council and a higher rate cap will apply for the remaining three years.

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.

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

Type of charge	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	Change %
General rates	5,915	<b>6,211</b>	296	5.00%
Municipal charge	1,108	<b>1,152</b>	44	3.97%
Rates in lieu	80	<b>50</b>	(30)	(37.50%)
Kerbside collection	844	<b>982</b>	138	16.35%
Waste management	397	<b>393</b>	(4)	(1.01%)
<b>Total Rates and charges</b>	<b>8,344</b>	<b>8,788</b>	<b>444</b>	<b>5.32%</b>

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	2017/18 cents/\$CIV	2018/19 cents/\$CIV	Change %
General rate for rateable residential properties	0.4463	<b>0.4211</b>	(5.66%)
General rate for rateable rural residential properties	0.4463	<b>0.4211</b>	(5.65%)
General rate for rateable rural properties	0.4017	<b>0.3790</b>	(5.65%)
General rate for rateable business properties	0.4240	<b>0.4000</b>	(5.66%)
General rate for rateable undeveloped residential properties	1.6067	<b>1.5158</b>	(5.66%)

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	2017/18 \$	2018/19 \$	Change \$'000	Change %
Residential	1,282	<b>1,328</b>	46	3.59%
Rural Residential	956	<b>997</b>	41	4.29%
Rural	3,407	<b>3,613</b>	206	6.05%
Business	163	<b>170</b>	7	4.29%
Undeveloped residential	107	<b>103</b>	(4)	(3.74%)
<b>Total amount to be raised by general rates</b>	<b>5,915</b>	<b>6,211</b>	<b>296</b>	<b>5.00%</b>

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	2017/18 Number	2018/19 Number	Change Number	Change %
Residential	1,667	<b>1,667</b>	-	-%
Rural Residential	852	<b>855</b>	3	0.35%
Rural	1,549	<b>1,549</b>	-	-%
Business	250	<b>250</b>	-	-%
Undeveloped residential	107	<b>107</b>	-	-%
Non-rateable	450	<b>451</b>	1	0.22%
<b>Total number of assessments</b>	<b>4,875</b>	<b>4,879</b>	<b>4</b>	<b>0.08%</b>

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	2017/18 \$'000	2018/19 \$'000	Change \$'000	Change %
Residential	287,244	<b>315,498</b>	28,254	9.84%
Rural Residential	214,126	<b>236,674</b>	22,548	10.53%
Rural	840,913	<b>944,581</b>	103,668	12.33%
Business	38,557	<b>42,485</b>	3,928	10.19%
Undeveloped residential	6,682	<b>6,771</b>	89	1.34%
<b>Total value of land</b>	<b>1,387,522</b>	<b>1,546,009</b>	<b>158,487</b>	<b>11.42%</b>

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

Type of Charge	Per Rateable Property 2017/18 \$	Per Rateable Property 2018/19 \$	Change \$	Change %
Municipal	282	<b>296</b>	14	4.96%

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

Type of Charge	2017/18 \$'000	2018/19 \$'000	Change \$	Change %
Municipal	1,108	<b>1,152</b>	44	3.97%

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	Per Rateable Property 2017/18 \$	Per Rateable Property 2018/19 \$	Change \$	Change %
<b>Kerbside collection:</b>				
Garbage and Recycling 140/240 litre bins (Standard service)	276	<b>321</b>	45	16.30%
Garbage and Recycling 240/240 litre bins	301	<b>350</b>	49	16.28%
Garbage and Recycling 80/240 litre bins	240	<b>279</b>	39	16.25%
Additional Garbage - 140 litre bin	225	<b>261</b>	36	16.00%
Additional Garbage - 240 litre bin	293	<b>340</b>	47	16.04%
Additional Garbage - 80 litre bin	192	<b>223</b>	31	16.15%
Additional Recycling - 240 litre bin	124	<b>144</b>	20	16.13%
Garbage/Recycle service extension – per km	136	<b>139</b>	3	2.21%
<b>Waste facilities management</b>	101	<b>101</b>	-	-%

**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	2017/18 \$'000	2018/19 \$'000	Change \$'000	Change %
Kerbside collection	844	<b>982</b>	138	16.35%
Waste facilities management	397	<b>393</b>	(4)	(1.01%)
<b>Total</b>	1,241	<b>1,375</b>	134	10.80%

4.1.1(k) – Fair Go Rates System compliance

	2017/18	2018/19
Total rates	\$6,556,000	\$7,023,000
Number of rateable properties	4,782	4,879
Base average rates	\$1,370.97	\$1,439.43
Maximum rate increase (set by State Government)	5.55%	5.55%
Capped average rate	2.00%	2.25%
Maximum general rates and municipal charges revenue	\$6,925,000	\$7,412,777
Budgeted general rates and municipal charges revenue	\$6,925,000	\$7,363,000

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 0.4211% (0.4211 cents in the dollar of CIV) for all rateable residential properties
- A general rate of 0.4211% (0.4211 cents in the dollar of CIV) for all rateable rural residential properties
- A general rate of 0.3790% (0.3790 cents in the dollar of CIV) for all rateable rural properties
- A general rate of 0.4000% (0.4000 cents in the dollar of CIV) for all rateable business properties
- A general rate of 1.5158% (1.5158 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 the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category 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 sewerred 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

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	Change %
Building fees	59	<b>59</b>	-	-%
Town planning fees	40	<b>41</b>	1	2.50%
Animal fees	39	<b>40</b>	1	2.56%
Health registration fees	35	<b>28</b>	(7)	(20.00%)
Road fees	20	<b>20</b>	-	-%
Land information certificates	5	<b>5</b>	-	-%
Disabled parking permits	1	<b>1</b>	-	-%
<b>Total</b>	199	<b>194</b>	(5)	(2.51%)

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

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	Change %
Childcare/children's programs	255	<b>266</b>	11	4.31%
Refuse disposal fees	145	<b>151</b>	6	4.14%
Aquatic facility fees	39	<b>39</b>	-	-%
Saleyard fees	25	<b>25</b>	-	-%
Private works	7	<b>7</b>	-	-%
Septic tank fees	6	<b>6</b>	-	-%
Other fees	99	<b>88</b>	(11)	(11.11%)
<b>Total</b>	<b>576</b>	<b>582</b>	<b>6</b>	<b>1.04%</b>

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

### 4.1.4 Grants

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	Change %
<b>Grants were received in respect of the following:</b>				
Summary of grants:				
Commonwealth funded grants	3,809	<b>5,218</b>	1,409	36.99%
State funded grants	1,524	<b>1,551</b>	27	1.77%
<b>(a) Operating grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial assistance grants – General	1,370	<b>2,900</b>	1,530	111.68%
Financial assistance grants – Local roads	970	<b>1,786</b>	816	84.12%
<b>Recurrent - State Government</b>				
Emergency	60	<b>60</b>	-	-%
Family and children	412	<b>347</b>	(65)	(15.78%)
School crossing supervisors	15	<b>15</b>	-	-%
Libraries	112	<b>106</b>	(6)	(5.36%)
<b>Total recurrent operating grants</b>	<b>2,939</b>	<b>5,214</b>	<b>2,275</b>	<b>77.41%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Nil	-	-	-	-%
<b>Non-recurrent - State Government</b>				
Environment	30	<b>30</b>	-	-%
Community	171	<b>168</b>	(3)	(1.75%)
Recreation	79	<b>8</b>	(71)	(89.87%)
Fire Services Property Levy administration	89	<b>45</b>	(44)	(49.44%)
Infrastructure	38	<b>15</b>	(23)	(60.53%)
<b>Total non-recurrent operating grants</b>	<b>407</b>	<b>266</b>	<b>(141)</b>	<b>(34.64%)</b>
<b>Total operating grants</b>	<b>3,346</b>	<b>5,480</b>	<b>2,134</b>	<b>63.78%</b>



	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	Change %
<b>(b) Capital grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	671	-	(671)	(100.00%)
<b>Recurrent - State Government</b>				
Nil	-	-	-	-%
<b>Total recurrent capital grants</b>	<b>671</b>	<b>-</b>	<b>(671)</b>	<b>(100.00%)</b>
<b>Non-recurrent - Commonwealth Government</b>				
National Stronger Regions Fund	798	532	(266)	(33.33%)
<b>Non-recurrent - State Government</b>				
Infrastructure	268	625	357	133.21%
Aerodrome	250	132	(118)	(47.20%)
<b>Total non-recurrent capital grants</b>	<b>1,316</b>	<b>1,289</b>	<b>(27)</b>	<b>(2.05%)</b>
<b>Total capital grants</b>	<b>1,987</b>	<b>1,289</b>	<b>(698)</b>	<b>(35.13%)</b>
<b>Total grants</b>	<b>5,333</b>	<b>6,769</b>	<b>1,436</b>	<b>26.93%</b>

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to increase by 63.8% or \$2.134 million compared to 2017/18 and this primarily relates to the timing of grants payments.

The Commonwealth Government provides recurrent funding to Victorian councils via Financial Assistance Grants through the Victorian Grants Commission. The increase in the Financial Assistance Grants funding is a result of the timing of the payment of the 2017/18 Financial Assistance Grants funding allocation. Half of the 2017/18 allocation equating to \$1.9 million was received in June 2017 and was recognised as recurrent revenue in 2016/17. This means that the forecast actual for 2017/18 equates to only half of the full year allocation. The budget for 2018/19 includes a full year allocation.

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 has decreased by 35.1% or \$0.7 million compared to 2017/18 due mainly to the Roads to Recovery funding program being brought forward a year.

#### 4.1.5 Other income

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	Change %
Interest	355	235	(120)	(33.80%)
Interest on rates	26	36	10	38.46%
Community contributions	18	11	(7)	(38.89%)
Rent	58	74	16	27.59%
Shared service fees	125	130	5	4.00%
Secretariat fees	149	151	2	1.34%
Other	169	136	(33)	(19.53%)
<b>Total</b>	<b>900</b>	<b>773</b>	<b>(127)</b>	<b>(14.11%)</b>

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

Other income is budgeted to decrease by \$127,000 compared to 2017/18. The main reason for this decrease is the reduction in interest income on investments, due to low interest rates and a reducing cash balance available to be invested.

#### 4.1.6 Employee costs

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	Change %
Wages and salaries	4,150	5,165	(1,015)	(24.46%)
Workcover	80	99	(19)	(23.75%)
Annual leave and long service leave	450	559	(109)	(24.22%)
Superannuation	390	485	(95)	(24.36%)
Fringe benefits tax	35	35	0	-%
<b>Total</b>	<b>5,105</b>	<b>6,343</b>	<b>(1,238)</b>	<b>(24.25%)</b>

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

Employee costs are budgeted to increase by 24.2% or \$1.23 million compared to 2017/18 forecast.

This variance is due to a number of positions being vacant longer than anticipated and some services being delivered with less resources. The 2018/19 budget includes an FTE of 77.5.

#### 4.1.7 Materials and services

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	Change %
Materials and services	3,048	2,015	1,033	33.89%
Maintenance	1,335	1,337	(2)	(0.15%)
Utilities	146	151	(5)	(3.42%)
Consultants	411	394	17	4.14%
Contracts	96	172	(76)	(79.17%)
<b>Total</b>	<b>5,036</b>	<b>4,069</b>	<b>967</b>	<b>19.20%</b>

Materials and services include purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by 19.2% or \$967,000 compared to the 2017/18 forecast.

The main reasons for this decrease include:

- flood works completed in 2017/18
- the completion of the Tallangatta Netball Courts that are on land not owned by Council.

#### 4.1.8 Depreciation and amortisation

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	Change %
Property	678	665	13	1.92%
Plant and equipment	600	673	(73)	(12.17%)
Infrastructure	2,515	2,592	(77)	(3.06%)
<b>Total</b>	<b>3,793</b>	<b>3,930</b>	<b>(137)</b>	<b>(3.61%)</b>

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

#### 4.1.9 Borrowing costs

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	Change %
Bank fees and overdraft charges	6	8	(2)	(33.33%)
Interest - Borrowings	2	2	-	0.00%
Interest - Finance leases	11	25	(14)	(127.27%)
<b>Total</b>	<b>19</b>	<b>35</b>	<b>(16)</b>	<b>(84.21%)</b>

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 but does not intend to undertake any new borrowings in 2018/19.

#### 4.1.10 Other expenses

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	Change %
Auditors remuneration	35	36	(1)	(2.86%)
Councillor allowances	160	160	0	0.00%
Contributions	57	572	(515)	(903.51%)
<b>Total</b>	<b>252</b>	<b>768</b>	<b>(516)</b>	<b>(204.76%)</b>

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. Other expenses are budgeted to increase by \$516,000 compared to 2017/18. This is primarily due to the timing of the payment of Council's commitment to contribute to the Upper Murray Event Centre.

## 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 \$2.89 million during the year.

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

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

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc which has been built up by Council over many years. The \$4.69 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 remain consistent with 2017/18 levels.

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

Interest-bearing loans and borrowings are borrowings of Council including loans and finance leases. Council is not intending to take out any new borrowings in 2018/19.

#### 4.2.3 Equity

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

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations
- Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. The increase in accumulated surplus of \$1.96 million results directly from the budgeted operating surplus for the year.

### Balance sheet - Key assumptions

In preparing the Balance Sheet for the year ending 30 June 2019 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 2018/19 year
- Trade creditors to be based on total capital and operating expenditure less written down value of assets sold, depreciation and employee costs. Payment cycle is 45 days
- Total capital expenditure to be \$8.63 million

### Borrowings

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

	2017/18 \$'000	2018/19 \$'000
Total amount borrowed as at 30 June of the prior year	12	360
Total amount to be borrowed	391	-
Total amount projected to be redeemed	(43)	(64)
Total amount proposed to be borrowed as at 30 June	360	296

### **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. The increase in 2018/19 includes a number of carried forward capital projects that were budgeted in 2017/18 and are expected to be finalised in 2018/19.

**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. Council does not intend to undertake any new borrowings in 2018/19.

#### **4.3.4 Cash and cash equivalents at end of the year**

Overall, total cash and investments are forecast to decrease by \$2.90 million to \$11.51 million as at 30 June 2019.

#### 4.4 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2018/19 year, classified by asset expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

##### 4.4.1 Summary

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	Change %
Property	75	1,075	1,000	1333.00%
Plant and equipment	1,105	1,463	358	32.40%
Infrastructure	6,105	6,087	(18)	(0.30%)
<b>Total</b>	<b>7,285</b>	<b>8,625</b>	<b>1,005</b>	<b>18.39%</b>

	Asset expenditure types					Funding sources			
	Project Cost \$	New \$	Renewal \$	Upgrade \$	Expansion \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
Property	1,075,068	-	1,025,068	50,000	-	50,000	-	1,025,068	-
Plant and equipment	1,463,000	300,000	963,000	200,000	-	-	-	1,463,000	-
Infrastructure	6,086,903	425,000	5,661,903	-	-	495,000	-	5,591,903	-
<b>Total</b>	<b>8,624,971</b>	<b>725,000</b>	<b>7,601,971</b>	<b>250,000</b>	<b>-</b>	<b>545,000</b>	<b>-</b>	<b>8,079,971</b>	<b>-</b>

#### 4.4.2 Current Budget

	Asset expenditure types					Funding sources			
	Project Cost \$	New \$	Renewal \$	Upgrade \$	Expansion \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
<b>PROPERTY</b>									
<b>Buildings</b>									
Depot renewal (Tallangatta and Corryong)	60,000	-	60,000	-	-	-	-	60,000	-
Annual building renewal	55,000	-	55,000	-	-	50,000	-	5,000	-
Old kindergarten – Tallangatta (32 Towong St)	50,000	-	-	50,000	-	-	-	50,000	-
Tallangatta pool shell assessment	21,000	-	21,000	-	-	-	-	21,000	-
Corryong Saleyards renewal	10,300	-	10,300	-	-	-	-	10,300	-
<b>Total Buildings</b>	<b>196,300</b>	-	<b>146,300</b>	<b>50,000</b>	-	<b>50,000</b>	-	<b>146,300</b>	-
<b>TOTAL PROPERTY</b>	<b>196,300</b>	-	<b>146,300</b>	<b>50,000</b>	-	<b>50,000</b>	-	<b>146,300</b>	-
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
Annual plant replacement	649,000	-	649,000	-	-	-	-	649,000	-
Annual fleet replacement	269,000	-	269,000	-	-	-	-	269,000	-
<b>Total Plant, Machinery and Equipment</b>	<b>918,000</b>	-	<b>918,000</b>	-	-	-	-	<b>918,000</b>	-
<b>Computers and Telecommunications</b>									
IT equipment	15,000	-	15,000	-	-	-	-	15,000	-
<b>Total Computers and Telecommunications</b>	<b>15,000</b>	-	<b>15,000</b>	-	-	-	-	<b>15,000</b>	-
<b>Library resources</b>									
Library resources - purchases	30,000	-	30,000	-	-	-	-	30,000	-
<b>Total Library resources</b>	<b>30,000</b>	-	<b>30,000</b>	-	-	-	-	<b>30,000</b>	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>963,000</b>	-	<b>963,000</b>	-	-	-	-	<b>963,000</b>	-

	Asset expenditure types					Funding sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council Cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Reseal program	550,000	-	550,000	-	-	-	-	550,000	-
Major patching/dig outs	575,000	-	575,000	-	-	-	-	575,000	-
Pavement/stormwater drainage – Walwa Main St	200,000	-	200,000	-	-	-	-	200,000	-
Major patching/dig outs – (BBR)	175,000	-	175,000	-	-	-	-	175,000	-
Resheeting - annual renewal	112,892	-	112,892	-	-	-	-	112,892	-
Resheeting - annual renewal – (BBR)	67,018	-	67,018	-	-	-	-	67,018	-
Pavement renewal + Destination Tallangatta	50,000	-	50,000	-	-	-	-	50,000	-
<b>Total Roads</b>	<b>1,730,000</b>	-	<b>1,730,000</b>	-	-	-	-	<b>1,730,000</b>	-
<b>Bridges</b>									
Bridge deck replacement – Guys Forest Rd	110,000	-	110,000	-	-	-	-	110,000	-
<b>Total Bridges</b>	<b>110,000</b>	-	<b>110,000</b>	-	-	-	-	<b>110,000</b>	-
<b>Kerb and Channel</b>									
Kerb and channel - Annual renewal – (BBR)	80,000	-	80,000	-	-	-	-	80,000	-
Kerb and channel - Annual renewal	40,000	-	40,000	-	-	-	-	40,000	-
<b>Total Kerb and Channel</b>	<b>120,000</b>	-	<b>120,000</b>	-	-	-	-	<b>120,000</b>	-
<b>Footpaths and Cycleways</b>									
Strategic path links - Building Better Regions (BBR)	100,000	100,000	-	-	-	-	-	100,000	-
Cemetery Creek walking path – UM2030 (BBR)	35,000	35,000	-	-	-	-	-	35,000	-
Annual footpath renewal – (BBR)	35,000	-	35,000	-	-	-	-	35,000	-
Annual footpath renewal	10,000	-	10,000	-	-	-	-	10,000	-
<b>Total Footpaths and Cycleways</b>	<b>180,000</b>	<b>135,000</b>	<b>45,000</b>	-	-	-	-	<b>180,000</b>	-
<b>Drainage</b>									
Annual drainage renewal	30,000	-	30,000	-	-	-	-	30,000	-
<b>Total Drainage</b>	<b>30,000</b>	-	<b>30,000</b>	-	-	-	-	<b>30,000</b>	-



	Asset expenditure types					Funding sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council Cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Guardrail</b>									
Guardrail	30,000	15,000	15,000	-	-	-	-	30,000	-
<b>Total Guardrail</b>	<b>30,000</b>	<b>15,000</b>	<b>15,000</b>	-	-	-	-	<b>30,000</b>	-
<b>Parks, Open Spaces and Streetscapes</b>									
Great River Road	495,000	-	495,000	-	-	495,000	-	-	-
Akuna Ave - Streetscape	300,000	-	300,000	-	-	-	-	300,000	-
Granya streetscape	225,000	-	225,000	-	-	-	-	225,000	-
Corryong – (BBR)	118,000	-	118,000	-	-	-	-	118,000	-
Path to Recreation Reserve – Cudgewa UM2030	100,000	-	100,000	-	-	-	-	100,000	-
Playground equipment renewal	85,000	-	85,000	-	-	-	-	85,000	-
Street furniture renewal	50,000	-	50,000	-	-	-	-	50,000	-
Old Tallangatta streetscape – intersection	45,000	-	45,000	-	-	-	-	45,000	-
Wall – 19 Hanson Street	15,000	-	15,000	-	-	-	-	15,000	-
Annual town beautification	10,000	-	10,000	-	-	-	-	10,000	-
Annual town beautification - (BBR)	10,000	-	10,000	-	-	-	-	10,000	-
<b>Total Parks, Open Spaces and Streetscapes</b>	<b>1,453,000</b>	-	<b>1,453,000</b>	-	-	<b>495,000</b>	-	<b>1,453,000</b>	-
<b>Other Infrastructure</b>									
Infrastructure expansion – Connecting Corryong	275,000	275,000	-	-	-	-	-	275,000	-
<b>Total Other Infrastructure</b>	<b>275,000</b>	275,000	-	-	-	-	-	275,000	-
<b>TOTAL INFRASTRUCTURE</b>	<b>3,928,000</b>	<b>425,000</b>	<b>3,503,000</b>	-	-	<b>495,000</b>	-	<b>3,433,000</b>	-
<b>TOTAL NEW CAPITAL WORKS 2018/19</b>	<b>5,087,300</b>	<b>425,000</b>	<b>4,612,300</b>	<b>50,000</b>	-	<b>545,000</b>	-	<b>4,542,300</b>	-

#### 4.4.3 Works carried forward from prior year

	Asset expenditure types					Funding sources			
	Project Cost \$	New \$	Renewal \$	Upgrade \$	Expansion \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
<b>PROPERTY</b>									
<b>Buildings</b>									
Tallangatta Holiday Park	728,768	-	728,768	-	-	-	-	728,768	-
Towong Street shopfronts/verandahs	150,000	-	150,000	-	-	-	-	150,000	-
<b>Total Buildings</b>	<b>878,768</b>	<b>-</b>	<b>878,768</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>878,768</b>	<b>-</b>
<b>TOTAL PROPERTY</b>	<b>878,768</b>	<b>-</b>	<b>878,768</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>878,768</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Computers and Telecommunications</b>									
Infrastructure project (NEBFCN)	300,000	300,000	-	-	-	-	-	300,000	-
Finance system	200,000	-	-	200,000	-	-	-	200,000	-
<b>Total Computers and Telecommunications</b>	<b>500,000</b>	<b>300,000</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>500,000</b>	<b>300,000</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Reseal – Towong Street (DT)	504,982	-	504,982	-	-	-	-	504,982	-
<b>Total Roads</b>	<b>504,982</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>504,982</b>	<b>-</b>
<b>Kerb and Channel</b>									
Kerb and channel – Hanson St – 2017/18	425,000	-	425,000	-	-	-	-	425,000	-
<b>Total Kerb and Channel</b>	<b>425,000</b>	<b>-</b>	<b>425,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>425,000</b>	<b>-</b>
<b>Drainage</b>									
Wise Street Bethanga	67,921	-	67,921	-	-	-	-	67,921	-
<b>Total Drainage</b>	<b>67,921</b>	<b>-</b>	<b>67,921</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,921</b>	<b>-</b>

	Asset expenditure types					Funding sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council Cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Parks, Open Spaces and Streetscapes</b>									
Walwa streetscape – 2017/18	600,000	-	600,000	-	-	-	-	600,000	-
Building Better Regions - Corryong	118,000	-	118,000	-	-	-	-	118,000	-
Town entrances – 2017/18	233,000	-	233,000	-	-	-	-	233,000	-
Town entrances – 2015/16	60,000	-	60,000	-	-	-	-	60,000	-
Upper Murray 2030 projects – 2016/17	150,000	-	150,000	-	-	-	-	150,000	-
<b>Total Parks, Open Spaces and Streetscapes</b>	<b>1,161,000</b>	-	<b>1,161,000</b>	-	-	-	-	<b>1,161,000</b>	-
<hr/>									
<b>TOTAL INFRASTRUCTURE</b>	<b>2,158,903</b>	-	<b>2,158,903</b>	-	-	-	-	<b>2,158,903</b>	-
<hr/>									
<b>TOTAL CARRIED FORWARD CAPITAL WORKS</b>	<b>3,537,671</b>	<b>300,000</b>	<b>3,037,671</b>	<b>200,000</b>		-	-	<b>3,537,671</b>	-

## 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	Actual 2016/17	Forecast 2017/18	Budget 2018/19	Strategic Resource Plan Projections			Trend + / o / -
						2019/20	2020/21	2021/22	
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	20.36%	(6.29%)	4.25%	1.94%	2.04%	1.16%	o
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities		695.00%	711.26%	631.15%	649.95%	634.15%	637.06%	o
Unrestricted cash	Unrestricted cash / current liabilities		621.30%	656.79%	567.42%	592.36%	578.89%	584.55%	o
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	2	0.15%	4.31%	3.37%	24.11%	24.61%	28.29%	-
Loans and borrowings repayments	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.37%	0.23%	0.53%	3.36%	3.73%	4.60%	-
Indebtedness	Non-current liabilities / own source revenue		6.59%	11.21%	11.83%	27.36%	28.70%	30.65%	-
Asset renewal	Asset renewal expenses / Asset depreciation	3	106.76%	159.43%	196.44%	94.11%	96.17%	105.04%	o
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	4	47.57%	62.43%	55.56%	57.45%	58.33%	59.32%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.56%	0.60%	0.58%	0.59%	0.62%	0.64%	+
<b>Efficiency</b>									
Expenditure level	Total expenses/ no. of property assessments		\$2,942	\$3,210	\$3,420	\$3,518	\$3,611	\$3,736	-
Revenue level	Residential rate revenue / No. of residential property assessments		\$1,358	\$1,428	\$1,515	\$1,575	\$1,638	\$1,705	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		10.96%	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. Improvement in financial performance is expected over the period, although continued losses means reliance on Council's cash reserves to maintain services. The large reduction from 2016/17 actual to the 2017/18 forecast is due to half of the 2017/18 allocation of Financial Assistance Grants being paid in advance in June 2017.

**2 Loans and borrowings** – Council purchased a new garbage truck under a finance lease arrangement in 2017/18 as well as intended to use borrowings to fund its contribution to a number of multigenerational projects. These borrowings are currently forecast to be taken out from 2019/20.

**3 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. Council's policy is for 100% infrastructure renewal as per recommendations from an independent expert. The Destination Tallangatta project contains a significant amount of asset renewal which will be finalised in 2017/18 and 2018/19 and is the main reason why this indicators results are significantly above the 100% renewal before returning to the expected levels from 2019/20.

**4 Rates concentration** - Reflects extent of reliance on rate revenues to fund all of Council's ongoing services. 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 2018/19 year.

Description	2017/18 (includes GST if applicable)	2018/19 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
<b>Fee Schedule (effective 1 August 2018) unless otherwise stated</b>						
<b>Kerbside Collection</b>						
<b>Garbage(G) and Recycling(R):</b>						
G140/R240 Litre Bins - (Standard Service)	\$276.00	\$321.00	16.7%	\$45.00	No	No
G240/R240 Litre Bins	\$301.00	\$350.00	16.6%	\$49.00	No	No
G80/R240 Litre Bins	\$241.00	\$280.00	16.5%	\$39.00	No	No
Additional - Garbage - 140 Litre Bin	\$226.00	\$262.00	16.3%	\$36.00	No	No
Additional - Garbage - 240 Litre Bin	\$294.00	\$341.00	16.3%	\$47.00	No	No
Additional - Garbage - 80 Litre Bin	\$192.00	\$222.00	16.0%	\$30.00	No	No
Additional - Recycling - 240 Litre Bin	\$125.00	\$145.00	16.4%	\$20.00	No	No
Garbage/Recycle Service Extension - per km (by request and subject to Council approval)	\$136.00	\$140.00	3.0%	\$4.00	No	No
<b>Waste Management Centres</b>						
<b>General Waste Material</b>						
Single Bin or Garbage Bag	\$8.00	\$9.00	12.5%	\$1.00	Yes	No
Car or Station Wagon Boot	\$15.00	\$16.00	6.7%	\$1.00	Yes	No
6' x 4' Trailer or Utility (< 1 Cubic Metre)	\$50.00	\$52.00	4.0%	\$2.00	Yes	No
Tandem Axle Trailer (< 2 Cubic Metres)	\$85.00	\$90.00	5.9%	\$5.00	Yes	No
Other Vehicles, Woolpacks and Trailers (> 2 Cubic Metres) - \$ per Cubic Metre	\$45.00	\$47.00	4.4%	\$2.00	Yes	No
Mattresses or Bed Bases (each)	\$30.00	\$35.00	16.7%	\$5.00	Yes	No
E-Waste - \$ per kilo	\$1.65	\$2.00	21.2%	\$0.35	Yes	No
Non-separated surcharge	50%	50%	0.0%	\$0.00	Yes	No

Description	2017/18 (includes GST if applicable)	2018/19 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
<b>Re-Use Material</b>						
Clean Green waste	50% discount on Waste Material rates above	50% discount on Waste Material rates above			Yes	No
Silage wrap (per plasback bag)	Nil	\$3.50	16.7%	\$0.50	Yes	No
Car or Motorcycle Tyres (each) - tyre only	\$7.50	\$8.00	6.7%	\$0.50	Yes	No
Truck Tyres (each) - tyre only	\$15.50	\$16.00	3.2%	\$0.50	Yes	No
Tractor Tyres (each) - tyre only	\$155.00	\$160.00	3.2%	\$5.00	Yes	No
Loader Tyres (each) - tyre only	\$225.00	\$230.00	2.2%	\$5.00	Yes	No
Car or Motorcycle Tyres (each) - tyre and rim	\$16.00	\$17.00	6.3%	\$1.00	Yes	No
Truck Tyres (each) - tyre and rim	\$35.00	\$37.00	5.7%	\$2.00	Yes	No
Tractor Tyres (each) - tyre and rim	\$315.00	\$325.00	3.2%	\$10.00	Yes	No
Loader Tyres (each) - tyre and rim	\$460.00	\$475.00	3.3%	\$15.00	Yes	No
LPG Cylinders (each)	\$45.00	\$50.00	11.1%	\$5.00	Yes	No
Fridge or Air Conditioner	\$10.00	\$15.00	50.0%	\$5.00	Yes	No
Car Bodies	\$0.00	\$0.00		\$0.00	Yes	No
Separated Domestic Quantities of Car Batteries, Waste Oil, Steel, Glass, Paper and Plastic	\$0.00	\$0.00		\$0.00	Yes	No
Soil (per cubic metre)	\$9.00	\$10.00	11.1%	\$1.00	Yes	No
Concrete, Bricks, Rubble (per cubic metre)	\$18.00	\$20.00	11.1%	\$2.00	Yes	No
Concrete, Bricks, Rubble (single axle trailer)	\$27.00	\$30.00	11.1%	\$3.00	Yes	No
Concrete, Bricks, Rubble (tandem trailer)	\$34.00	\$40.00	17.6%	\$6.00	Yes	No
Concrete, Bricks, Rubble (bag/boot load)	\$9.00	\$10.00	11.1%	\$1.00	Yes	No



Description	2017/18 (includes GST if applicable)	2018/19 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
<b>Kindergarten and Child Care</b>						
<b>Kindergarten - per term fee</b>						
4 Year Old (15 hours)	\$378.00	\$385.00	1.9%	\$7.00	Yes	No
4 Year Old - More than one child enrolled (15 hours)	\$378.00	\$385.00	1.9%	\$7.00	Yes	No
3 Year Old (3 hours)	\$181.00	\$185.00	2.2%	\$4.00	Yes	No
Child Subsidised by DEECD	\$0.00	\$0.00	0.0%	\$0.00	Yes	No
<i>* Note - Kindergarten fees will run on a calendar year basis. I.e. Fees for 2018/19 will be effective 1/1/19 - 31/12/19.</i>						
<b>Child Care - per day fee</b>						
Child care fees (< 3 years old)	\$93.00	\$93.00	0.0%	\$0.00	Yes	No
Child care fees (>= 3 years old)	\$93.00	\$93.00	0.0%	\$0.00	Yes	No
Child care fees (< 3 years old) – half day	NA	\$46.50			Yes	No
Child care fees (>= 3 years old) – half day	NA	\$46.50			Yes	No
Child care fees (school age - Before School Care)	\$31.00	\$31.00	0.0%	\$0.00	Yes	No
Child care fees (school age - After School Care)	\$31.00	\$31.00	0.0%	\$0.00	Yes	No
Child care fees (school age - vacation care)	\$41.00	\$41.00	0.0%	\$0.00	Yes	No
<b>Swimming Pools</b>						
<b>General Admission</b>						
Adult Single Admission (18 years or older)	\$5.00	\$5.00	0.0%	\$0.00	Yes	No
Adult Single Admission - Concession	\$2.50	\$2.50	0.0%	\$0.00	Yes	No
Junior Single Admission (6<17 years)	\$2.50	\$2.50	0.0%	\$0.00	Yes	No
Children (5 and under)	\$0.00	\$0.00				
Supervising Adult Single Admission	\$0.00	\$0.00	0.0%	\$0.00	Yes	No
Event Spectator Single Admission	\$2.50	\$2.50	0.0%	\$0.00	Yes	No

Description	2017/18 (includes GST if applicable)	2018/19 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
<b>Memberships - Standard</b>						
Family Season Ticket (2 adults and up to 4 children)	\$170.00	\$170.00	0.0%	\$0.00	Yes	No
Adult Season Ticket (18 years or older)	\$100.00	\$100.00	0.0%	\$0.00	Yes	No
Junior Season Ticket (6<17 years)	\$55.00	\$55.00	0.0%	\$0.00	Yes	No
Family Season Ticket - Concession	\$130.00	\$130.00	0.0%	\$0.00	Yes	No
Adult Season Ticket - Concession	\$75.00	\$75.00	0.0%	\$0.00	Yes	No
<b>Memberships - Early Bird</b>						
Family Season Ticket (2 adults and up to 4 children)	\$120.00	\$120.00	0.0%	\$0.00	Yes	No
Adult Season Ticket (18 years or older)	\$75.00	\$75.00	0.0%	\$0.00	Yes	No
Junior Season Ticket (6<17 years)	\$45.00	\$45.00	0.0%	\$0.00	Yes	No
Family Season Ticket - Concession	\$120.00	\$120.00	0.0%	\$0.00	Yes	No
Adult Season Ticket - Concession	\$75.00	\$75.00	0.0%	\$0.00	Yes	No
<b>Pool Hire</b>						
Community groups (outside of operating hours):						
- Single Session	NA	\$75.00			Yes	No
- 5-15 Sessions	NA	\$370.00			Yes	No
- 16-35 Sessions	NA	\$925.00			Yes	No
- 36+ Sessions	NA	\$1,500.00			Yes	No
- Lifeguard (per hour)	NA	\$60.00			Yes	No
Schools (outside of operating hours):						
- Single Session	\$75.00	\$75.00	0.0%	\$0.00	Yes	No
- 5-15 Sessions	\$370.00	\$370.00	0.0%	\$0.00	Yes	No
- 16-35 Sessions	\$925.00	\$925.00	0.0%	\$0.00	Yes	No
- 36+ Sessions	\$1,500.00	\$1,500.00	0.0%	\$0.00	Yes	No
- Lifeguard (per hour)	\$60.00	\$60.00	0.0%	\$0.00	Yes	No

Description	2017/18 (includes GST if applicable)	2018/19 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Individual Private Hire - outside operating hours (e.g. parties)	Not Available	Not Available				
Swimming Clubs - outside of operating hours	General Admission	General Admission			Yes	No
Swimming Clubs - within operating hours	\$15.00	\$15.00	0.0%	\$0.00	Yes	No
Other Sporting Clubs - outside of operating hours	General Admission	General Admission			Yes	No
Other Sporting Clubs - within operating hours	\$15.00	\$15.00	0.0%	\$0.00	Yes	No
Lane Hire:						
- Outside of operating hours	General Admission	General Admission			Yes	No
- Within operating hours, per lane per hour	\$15.00	\$15.00	0.0%	\$0.00	Yes	No
Swimming Instructors or Commercial Operators						
- Outside of operating hours	General Admission	General Admission			Yes	No
- Within operating hours, per lane per hour	\$15.00	\$15.00	0.0%	\$0.00	Yes	No
<b>Note – all user groups must complete and comply with the conditions contained in the "Swimming Pool – User Group Release form".</b>						

#### Kiosk Sales

All Items	RRP	RRP			Yes	No
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#### Animal Control

##### Registration and Permit Fees

Dog Registration - Maximum*	\$108.50	\$111.50	2.8%	\$3.00	No	Partially
Dog Registration - Maximum Pensioner*	\$56.00	\$57.50	2.7%	\$1.50	No	Partially
Dog Registration - Reduced*	\$38.50	\$39.50	2.6%	\$1.00	No	Partially
Dog Registration - Reduced Pensioner*	\$21.00	\$21.50	2.4%	\$0.50	No	Partially
Dog Registration - Working Dog*	\$21.00	\$21.50	2.4%	\$0.50	No	Partially
Cat Registration - Maximum*	\$107.00	\$110.00	2.8%	\$3.00	No	Partially
Cat Registration - Maximum Pensioner*	\$54.50	\$56.00	2.8%	\$1.50	No	Partially
Cat Registration - Reduced*	\$37.00	\$38.00	2.7%	\$1.00	No	Partially

Description	2017/18 (includes GST if applicable)	2018/19 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Cat Registration - Reduced Pensioner*	\$19.50	\$20.00	2.6%	\$0.50	No	Partially
Registration - Animal Business*	\$95.00	\$97.00	2.1%	\$2.00	No	Partially
Transfer of Registration from Another Municipality	\$10.00	\$10.50	5.0%	\$0.50	No	Partially
Replacement Registration Tag	\$10.00	\$10.50	5.0%	\$0.50	No	Partially
Permit to Keep Multiple Animals	\$54.00	\$55.00	1.9%	\$1.00	No	Partially
Animals registered for the first time between 1 January and 28 February*	Dog - \$13.50 Cat - \$12.00	Dog - \$14.00 Cat - \$12.50			No	Partially
* Includes the Victorian State Government Levy of \$3.50 per dog, \$2.00 per cat or \$10.00 per animal business						
<b>Impoundment Fees</b>						
Release - per animal (Cats and Dogs)	\$97.00	\$99.00	2.1%	\$2.00	Yes	No
Release - per animal (Cattle, Sheep, Horses and Other)	\$44.00	\$46.00	4.5%	\$2.00	Yes	No
Sustenance - per animal per day (All Animals)	\$20.00	\$21.00	5.0%	\$1.00	Yes	No
Transport (Cattle, Sheep and Horses)	Cost including all labour + 50%	Cost including all labour + 50%			Yes	No
<b>Cat Trap Hire</b>						
Deposit	\$50.00	\$50.00	0.0%	\$0.00	No	No
Fee (per week)	\$8.00	\$10.00	25.0%	\$2.00	Yes	No
<b>Building</b>						
<b>Class 1, 2 and 10 - (Dwellings and Outbuildings)</b>						
New Dwellings (up to 4 inspections included)	Cost of Works x 0.005 (Minimum Fee \$1,550)	Cost of Works x 0.005 (Minimum Fee \$1,575)			Yes	No
External Additions (up to 4 inspections included)	Cost of Works x 0.005 (Minimum Fee \$1,000)	Cost of Works x 0.005 (Minimum Fee \$1,025)			Yes	No

Description	2017/18 (includes GST if applicable)	2018/19 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Internal Alterations (up to 2 inspections included)	Cost of Works x 0.005 (Minimum Fee \$775)	Cost of Works x 0.005 (Minimum Fee \$800)			Yes	No
Multi Unit Developments (up to 4 inspections per unit included)	Cost of Works x 0.005 (Minimum Fee \$1,200 per unit)	Cost of Works x 0.005 (Minimum Fee \$1,225 per unit)			Yes	No
<b>Class 3, 4, 5, 6, 7, 8 and 9 (Commercial, Industrial and Other)</b>						
< \$30,000	\$890.00	\$890.00	0.0%	\$0.00	Yes	No
\$30,001 - \$100,000	\$475 + Cost of Works x 0.0125	\$475 + Cost of Works x 0.0125			Yes	No
\$100,001 - \$500,000	\$1,575 + Cost of Works x 0.003	\$1,575 + Cost of Works x 0.003			Yes	No
\$500,001+	\$3,250 + Cost of Works x 0.0016	\$3,250 + Cost of Works x 0.0016			Yes	No
<b>Additional Inspections</b>						
Inspection	\$210.00	\$215.00	2.4%	\$5.00	Yes	No
<b>Minor Works</b>						
Garages, Carports, In Ground Swimming Pools <\$5,000 in value (1 inspection included)	\$420.00	\$430.00	2.4%	\$10.00	Yes	No
Garages, Carports, In Ground Swimming Pools \$5,000<\$10,000 in value (1 inspection included)	\$540.00	\$550.00	1.9%	\$10.00	Yes	No
Garages, Carports, In Ground Swimming Pools \$10,000<\$20,000 in value (1 inspection included)	\$610.00	\$620.00	1.6%	\$10.00	Yes	No
Garages, Carports, In Ground Swimming Pools >\$20,000 (up to 2 inspections included)	\$710.00	\$720.00	1.4%	\$10.00	Yes	No
Swimming Pools (above ground)	\$545.00	\$555.00	1.8%	\$10.00	Yes	No
Swimming Pools (inground)	\$740.00	\$750.00	1.4%	\$10.00	Yes	No
Swimming Pool (Fence only)	\$220.00	\$225.00	2.3%	\$5.00	Yes	No
Building Removals, Verandas, Re-stumping, Fences, Heaters (up to 1 inspection included)	\$545.00	\$555.00	1.8%	\$10.00	Yes	No

Description	2017/18 (includes GST if applicable)	2018/19 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
<b>Demolitions</b>						
All Types (up to 2 inspections included)	\$400.00	\$410.00	2.5%	\$10.00	Yes	No
<b>Lodgement Fee</b>						
Domestic and Commercial (>\$5,000)	As Regulated	As Regulated			No	Yes
<b>Building Commission Levies</b>						
Domestic (>\$10,000 Cost of Works)	As Regulated	As Regulated			No	Yes
Commercial (>\$10,000 Cost of Works)	As Regulated	As Regulated			No	Yes
<b>Other Services</b>						
Application for Extension of Time	\$87.00	\$89.00	2.3%	\$2.00	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%			Yes	No

Description	2017/18 (includes GST if applicable)	2018/19 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
<b>Planning</b>						
<b>Application for a Permit or to Amend a Planning Permit</b>						
Class 1 – Change of use only	As Regulated	As Regulated			No	Yes
To develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of development included in the application is:						
Class 2 - Dwellings \$10,000 to \$100,000	As Regulated	As Regulated			No	Yes
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

Description	2017/18 (includes GST if applicable)	2018/19 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Class 16 - To remove a restriction (within the meaning of the Subdivision Act 1988) over land if the land has been used or developed for more than 2 years before the date of the applications in a manner which would have been lawful under the Planning and Environment Act 1987 but for the existence of the restriction	As Regulated	As Regulated			No	Yes
Class 17 - To create, vary or remove a restriction within the meaning of the Subdivision Act 1988 or to create or remove a right of way	As Regulated	As Regulated			No	Yes
Class 18 - To create, vary or remove an easement other than a right of way or to vary or remove a condition in the nature of an easement other than a right of way in a Crown grant	As Regulated	As Regulated			No	Yes
<b>Amend an Application (Regulation 8A)</b>						
Amend an application for a permit after notice has been given for every class of application (other than Class 4)	As Regulated	As Regulated			No	Yes
Amend an application for a permit after notice has been given for every class of application (other than Class 5)	As Regulated	As Regulated			No	Yes
<b>Combined Permit Applications</b>						
The fee for an application for any combination of the classes 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.						
<b>Application to Amend the Planning Scheme</b>						
Stage 1	As Regulated	As Regulated			No	Yes
Stage 2	As Regulated	As Regulated			No	Yes
Stage 3	As Regulated	As Regulated			No	Yes
Stage 4	As Regulated	As Regulated			No	Yes



Description	2017/18 (includes GST if applicable)	2018/19 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
<b>Other</b>						
Certificate of Compliance	As Regulated	As Regulated			No	Yes
Planning Certificate	As Regulated	As Regulated			No	Yes
Satisfaction Matters - Determining a matter where a planning scheme specifies that the matter must be done to the satisfaction of a responsible authority or a referral authority	As Regulated	As Regulated			No	Yes
Consideration of a Request for the Demolition of a Building	As Regulated	As Regulated			No	Yes
Application for Extension of Time	\$89.00	\$89.00	0.0%	\$0.00	Yes	No
Records Retrieval (Non FOI)	\$90 per hour (\$50.00 minimum charge)	\$90 per hour (\$50.00 minimum charge)			Yes	No
Assessment of a Development Plan	\$130 + \$30 per lot	\$130 + \$30 per lot			Yes	No
Public Notice of an Application	\$42.00	\$42.00	2.4%	\$1.00	Yes	No
Admin Fee for Section 173 Agreements	\$54.00	\$54.00	1.9%	\$1.00	Yes	No
Request for Written Planning Information	\$72.00	\$72.00	2.9%	\$2.00	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

Description	2017/18 (includes GST if applicable)	2018/19 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
<b>Local Laws</b>						
Grazing Permit	\$0.00	\$0.00		\$0.00	No	Yes
Stock Grid Grazing Permit (0 - 250m)	\$60.00	\$60.00	0.0%	\$0.00	No	No
Stock Grid Grazing Permit (250+m - 500m)	\$120.00	\$120.00	0.0%	\$0.00	No	No
Stock Grid Grazing Permit (500+m - 1km)	\$180.00	\$180.00	0.0%	\$0.00	No	No
Stock Grid Grazing Permit (Greater than 1km)	\$240.00	\$240.00	0.0%	\$0.00	No	No
<b>Environmental Health</b>						
Food Premises - Class 1 ready to eat potentially hazardous served to vulnerable groups, e.g. hospitals)	\$540.00	\$550.00	1.9%	\$10.00	No	Partially
Food Premises - Class 2 (potentially hazardous unpackaged foods, e.g. hotels)	\$400.00	\$410.00	2.5%	\$10.00	No	Partially
Food Premises - Class 3 (Unpacked low risk or pre-packaged potentially hazardous, e.g. xx)	\$260.00	\$265.00	1.9%	\$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	\$205.00	\$210.00	2.4%	\$5.00	No	Partially
Temporary Food Premises - Class 3	\$125.00	\$130.00	4.0%	\$5.00	No	Partially
Temporary Food Premises - Class 4	\$0.00	\$265.00	1.9%	\$5.00	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	\$185.00	\$190.00	2.7%	\$5.00	No	Partially
Prescribed Accommodation 10 or more beds	\$255.00	\$260.00	2.0%	\$5.00	No	Partially
Health Act Premises (e.g. hairdressing, skin penetration)	\$145.00	\$150.00	3.4%	\$5.00	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	\$155.00	\$160.00	3.2%	\$5.00	No	Partially
Caravan Park - Registration	As Regulated	As Regulated			No	Yes
Caravan Park – Transfer	As Regulated	As Regulated			No	Yes

Description	2017/18 (includes GST if applicable)	2018/19 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Septic Tank Permit (New)	\$500.00	\$510.00	2.0%	\$10.00	No	Partially
Septic Tank Permit (Alteration)	\$245.00	\$250.00	2.0%	\$5.00	No	Partially
Septic Tank Permit (Re-inspection)	\$200.00	\$205.00	2.5%	\$5.00	No	Partially
Records Retrieval (Non FOI)	\$90 per hour (\$50.00 minimum charge)	\$90 per hour (\$50.00 minimum charge)			No	No

### Corryong Saleyard

#### Yarding Fees

Bobby Calves (per head)	\$2.25	\$2.25	0.0%	\$0.00	Yes	No
Bulls (per head)	\$9.50	\$9.50	0.0%	\$0.00	Yes	No
Cattle (per head)	\$9.00	\$9.00	0.0%	\$0.00	Yes	No
Calves (per head)	\$4.50	\$4.50	0.0%	\$0.00	Yes	No
Cow and Calf (sold as a unit)	\$10.10	\$10.10	0.0%	\$0.00	Yes	No
Sheep (per head)	\$1.15	\$1.15	0.0%	\$0.00	Yes	No
Penning and Weigh Fee (per head)	\$2.80	\$2.80	0.0%	\$0.00	Yes	No
Scanning Charge (per head)	\$2.80 per head (Minimum \$13.90)	\$2.80 per head (Minimum \$13.90)			Yes	No

#### Selling Charges - Agent

Agents Fee	\$280.00	\$280.00	0.0%	\$0.00	Yes	No
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#### Selling Charges - Vendor

NLIS Rescanning Fee	\$2.80	\$2.80	0.0%	\$0.00	Yes	No
NLIS Device - Retagging/Tagging Fee - Cattle	\$28.00	\$28.00	0.0%	\$0.00	Yes	No
NLIS Device - Retagging/Tagging Fee - Bull	\$33.50	\$33.50	0.0%	\$0.00	Yes	No
NLIS Device - Non Reader Tagging Fee	\$4.50	\$4.50	0.0%	\$0.00	Yes	No
Lost Lifetime Traceability Beast Identification	\$2.25	\$2.25	0.0%	\$0.00	Yes	No
Transfer NLIS	\$0.70	\$0.70	0.0%	\$0.00	Yes	No
Passed in levy (cattle and calves)	Nil	Nil			Yes	No

Description	2017/18 (includes GST if applicable)	2018/19 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
<b>Other Fees</b>						
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	\$165.00	0.0%	\$0.00	Yes	No
- additional pens to Zone 1	\$5.50	\$5.50	0.0%	\$0.00	Yes	No
<b>Property</b>						
Land Information Certificate	As Regulated	As Regulated			No	Yes
Valuation Certificate	As Regulated	As Regulated			No	Yes
<b>Freedom of Information</b>						
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

Description	2017/18 (includes GST if applicable)	2018/19 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
<b>Meeting Rooms and Facilities</b>						
<b>Tallangatta Council Office: Indi, Mitta or Snowy - Meeting Room</b>						
Not for Profit Community Group - Half Day	\$0.00	\$0.00	0.0%	\$0.00	Yes	No
Not for Profit Community Group - Full Day	\$0.00	\$0.00	0.0%	\$0.00	Yes	No
Commercial/Other – Hourly rate	NA	NA				
Commercial/Other - Half Day	\$50.00	\$50.00	0.0%	\$0.00	Yes	No
Commercial/Other - Full Day	\$85.00	\$85.00	0.0%	\$0.00	Yes	No
<b>Tallangatta Library, Early Years and Community Centre - Activity Space</b>						
Not for Profit Community Group - Half Day	\$0.00	\$0.00	0.0%	\$0.00	Yes	No
Not for Profit Community Group - Full Day	\$0.00	\$0.00	0.0%	\$0.00	Yes	No
Commercial/Other – Hourly rate	NA	\$40.00			Yes	No
Commercial/Other - Half Day	\$150.00	\$150.00	0.0%	\$0.00	Yes	No
Commercial/Other - Full Day	\$250.00	\$250.00	0.0%	\$0.00	Yes	No
<b>Tallangatta Library, Early Years and Community Centre - Library Meeting Room</b>						
Not for Profit Community Group - Half Day	\$0.00	\$0.00	0.0%	\$0.00	Yes	No
Not for Profit Community Group - Full Day	\$0.00	\$0.00	0.0%	\$0.00	Yes	No
Commercial/Other – Hourly rate	NA	NA			Yes	No
Commercial/Other - Half Day	\$60.00	\$60.00	0.0%	\$0.00	Yes	No
Commercial/Other - Full Day	\$100.00	\$100.00	0.0%	\$0.00	Yes	No

Description	2017/18 (includes GST if applicable)	2018/19 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
<b>Tallangatta Library, Early Years and Community Centre - Meeting Room</b>						
Not for Profit Community Group - Half Day	\$0.00	\$0.00	0.0%	\$0.00	Yes	No
Not for Profit Community Group - Full Day	\$0.00	\$0.00	0.0%	\$0.00	Yes	No
Commercial/Other – Hourly rate	NA	NA			Yes	No
Commercial/Other - Half Day	\$60.00	\$60.00	0.0%	\$0.00	Yes	No
Commercial/Other - Full Day	\$100.00	\$100.00	0.0%	\$0.00	Yes	No
<b>Corporate</b>						
Records Retrieval (Non FOI)	\$90 per hour (\$50.00 minimum charge)	\$90 per hour (\$50.00 minimum charge)			Yes	No
Voters Rolls - no longer available for sale	NA	NA			No	No
Council Minutes - Mail outs to Private Citizens	\$350.00	\$350.00	0.0%	\$0.00	Yes	No
Disabled Parking Permit	\$8.50	\$9.00	5.9%	\$0.50	Yes	No
<b>Debt Collection</b>						
Location/Search Fee	At Cost	At Cost			No	No
Property Title Search	At Cost	At Cost			No	No
Filing/Listing Fee	At Cost	At Cost			No	No
Caveat Fee	At Cost	At Cost			No	No
Beneficiary Search	At Cost	At Cost			No	No
Other debt collection charges	NA	At Cost			No	No
Duplicate Rate Notice (e.g. owner and tenant – owner must receive first copy)	\$15.00	\$15.00	0.0%	\$0.00	Yes	No

Description	2017/18 (includes GST if applicable)	2018/19 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
<b>Photocopying and Faxing</b>						
A4 and A3 B and W Copies	\$1.00 per copy	\$1.00 per copy	0.0%	\$0.00	Yes	No
A4 and A3 Colour Copies	\$2.00 per copy	\$2.00 per copy	0.0%	\$0.00	Yes	No
Approved Community Groups A4 and A3 B&W Copies	\$0.00	\$0.00	0.0%	\$0.00	Yes	No
<b>Other Fees</b>						
Standpipe Water Charge per Kilolitre	\$4.10	\$4.20	2.4%	\$0.10	No	No
Standpipe Key Deposit	\$50.00	\$50.00	0.0%	\$0.00	No	No
<b>Airport Fees</b>						
Corryong Airport Hire - Half Day (Not for Profit Community Groups)	\$55.00	\$55.00	0.0%	\$0.00	Yes	No
Corryong Airport Hire - Full Day (Not for Profit Community Groups)	\$110.00	\$110.00	0.0%	\$0.00	Yes	No
Corryong Airport Hire - Half Day (Commercial)	\$110.00	\$110.00	0.0%	\$0.00	Yes	No
Corryong Airport Hire - Full Day (Commercial)	\$220.00	\$220.00	0.0%	\$0.00	Yes	No

**End of Towong Shire Council Budget Report**