



towongshire

innovation : technology : sustainability

2019/20 BUDGET

(Adopted 25 June 2019)

Including

Strategic Resource Plan – 2019/20 to 2022/23

Long Term Financial Plan - 2019/20 to 2028/29

Contents	Page
Mayor's introduction	3
Executive summary	4
Budget reports	
1. Link to the Council Plan	10
2. Services and service performance indicators	12
3. Financial statements	27
4. Notes to financial statements	35
5. Financial performance indicators	53
Appendices	
A. Fees and charges schedule	55

Mayor's Introduction

On behalf of Council we present the Budget Report 2019/20 to the ratepayers and residents of Towong Shire. This Report contains the Budget for 2019/20, the Strategic Resource Plan that covers the period to 2022/23 and the Long Term Financial Plan which projects through to 2028/29.

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 Colac Colac Caravan Park upgrade
- Finalising the Destination Tallangatta project including upgrades to the Tallangatta Holiday Park and Towong Street
- Working with the Upper Murray community to deliver the Cudgewa Netball Court upgrade and Upper Murray Events Centre
- Continuing the Walwa, Bethanga, Eskdale and Corryong town streetscape upgrades and commencing consultation with the Mitta Valley community including Dartmouth and Mitta for the 2020/21 streetscape upgrade program
- Attracting business and government agencies to operate within our Shire.

Financial sustainability continues to be a core focus for Council. 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.

Over a number of years, we have implemented measures to reduce expenditure, increase revenue sources and advocate for additional funding from other levels of government across our operations - with many initiatives being recognised by the State Government for their effectiveness and innovation.

To avoid putting our ratepayers under further pressure we are working hard to keep rate increases to a minimum. Council obtained approval from the Essential Services Commission (ESC) for a higher rate cap of 5.55%, in acknowledgement of the financial challenges faced by our Council. A rate increase at this level would assist with the long-term financial sustainability of Council.

Securing additional State and Federal Government funding as well as reducing operational costs means we've been able to accommodate a lower rate increase of 4.80% for a second consecutive year. This is 0.75% below the ESC approved 5.55% rate cap.

Council endorses the budget as financially responsible and I would like to thank my fellow Councillors and our staff for their tireless efforts to achieve the best possible long term outcomes for the communities we serve.

Cr David Wortmann
Mayor

Executive summary

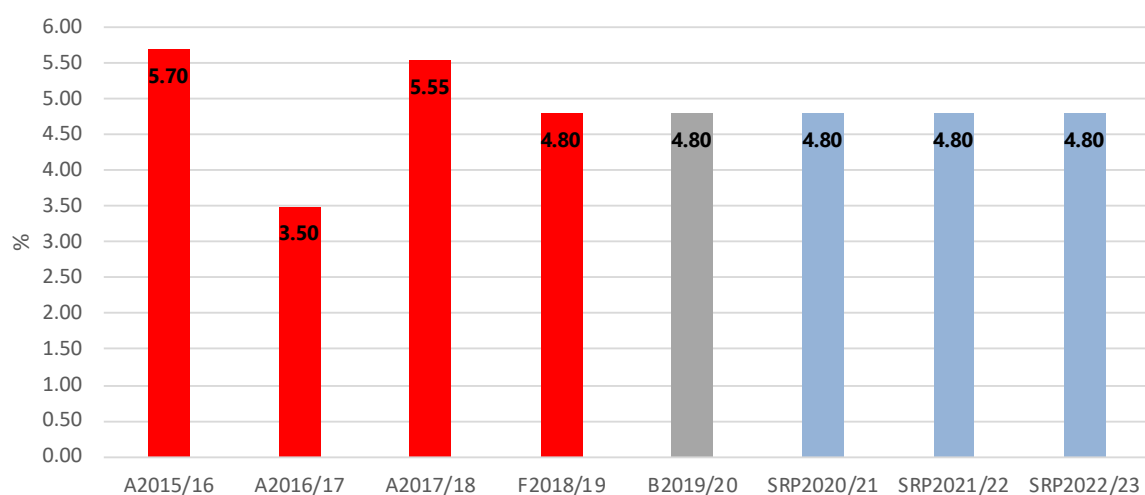
Council has prepared a Budget for 2019/20 which is aligned to the vision in the 2017 – 2021 Council Plan. It seeks to balance the demands for services and infrastructure with the community's capacity to pay.

This budget document also contains Council's updated Strategic Resource Plan (2019/20 to 2022/23) and Long Term Financial Plan (2019/20 to 2028/29) 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.

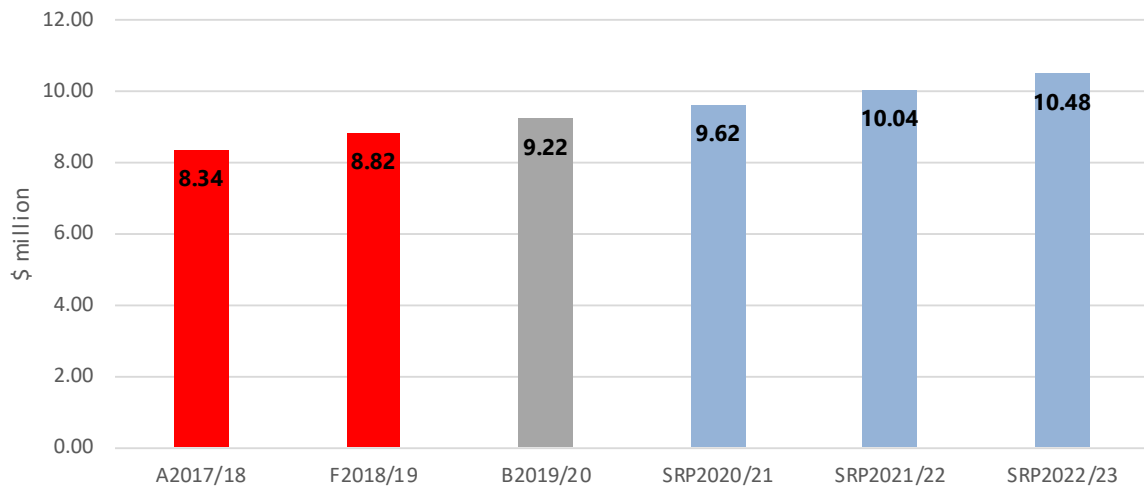
1. Rate increase



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

The average rate will increase by 4.80% in 2019/20 and has been forecast to remain at this level through to 2022/23. This is 0.75% below the higher rate cap of 5.55% approved by the Essential Services Commission (ESC).

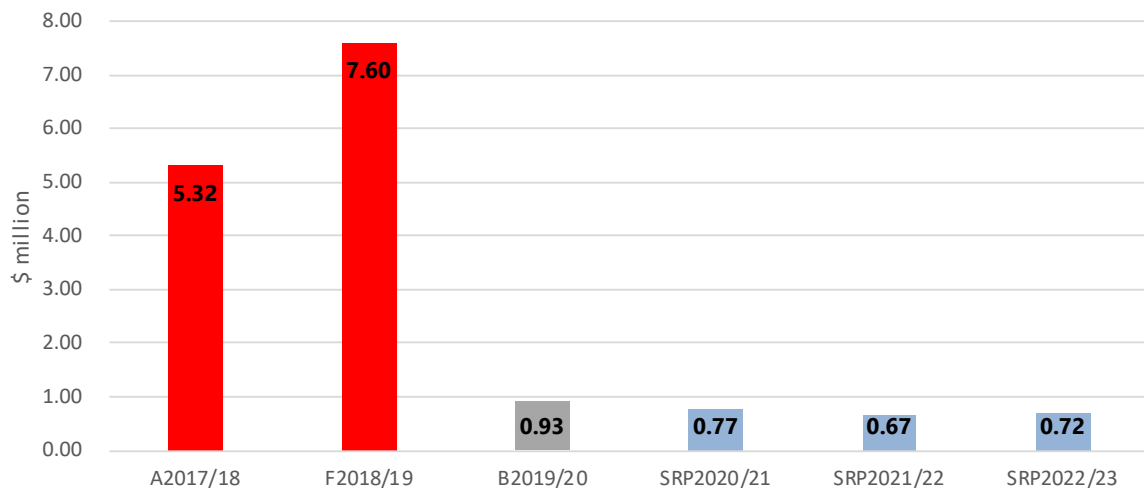
2. Total rates and charges



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.

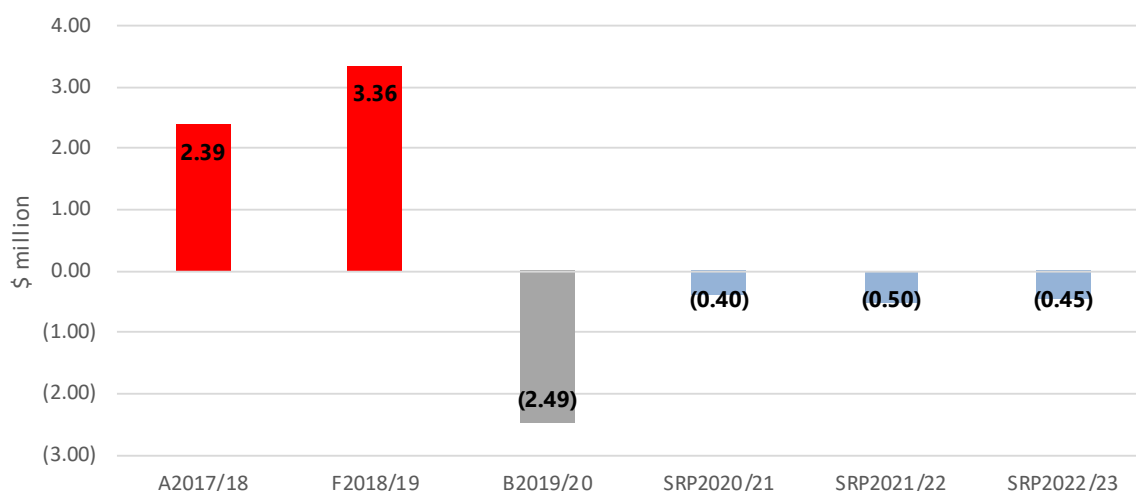
The average general rates and the municipal charge will increase by 4.80% for the 2019/20 year. The kerbside collection charges will also increase. This will see the standard kerbside collection service increase by \$9. The waste facilities management charge will remain the same as the prior year at \$101. This will equate to total rates and charges of \$9.22 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



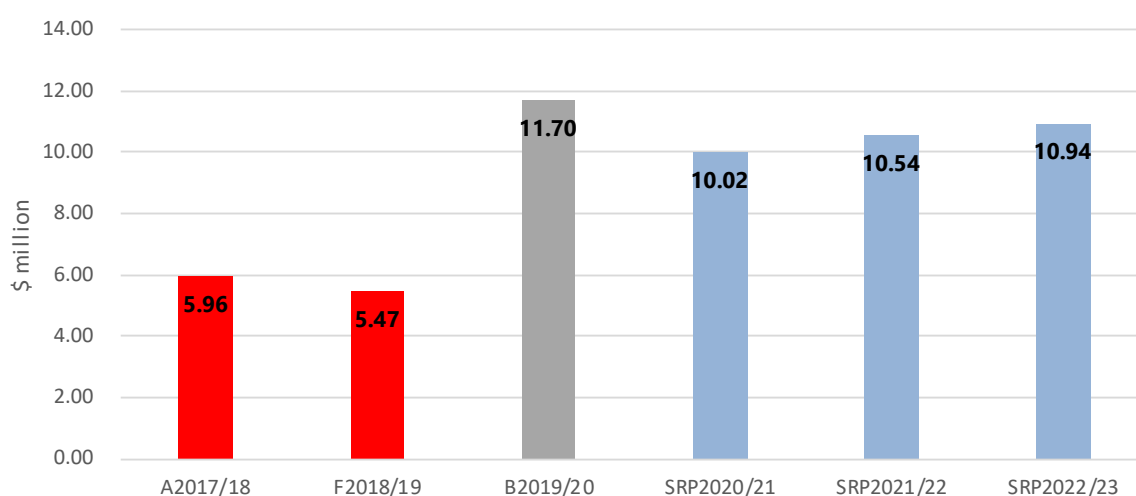
The operating result recognises all revenue received by Council (including capital grants) and all operating expenditure. The expected operating result for the 2019/20 year is a surplus of \$0.93 million, which is a decrease of \$6.67 million from 2018/19. Council has recognised a significant level of grant revenue in 2018/19 ahead of anticipated timeframes for actual project or service delivery expenditure in 2019/20. Council only raises revenue to provide services and infrastructure and not to make a profit. Any surplus or deficit in the operating result should be considered in the context of the adjusted underlying result at item 4.

4. Adjusted underlying result



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 surpluses in 2017/18 and 2018/19 are primarily due to receiving the advance payment of half of the following financial year's Commonwealth Government's Financial Assistance Grants.

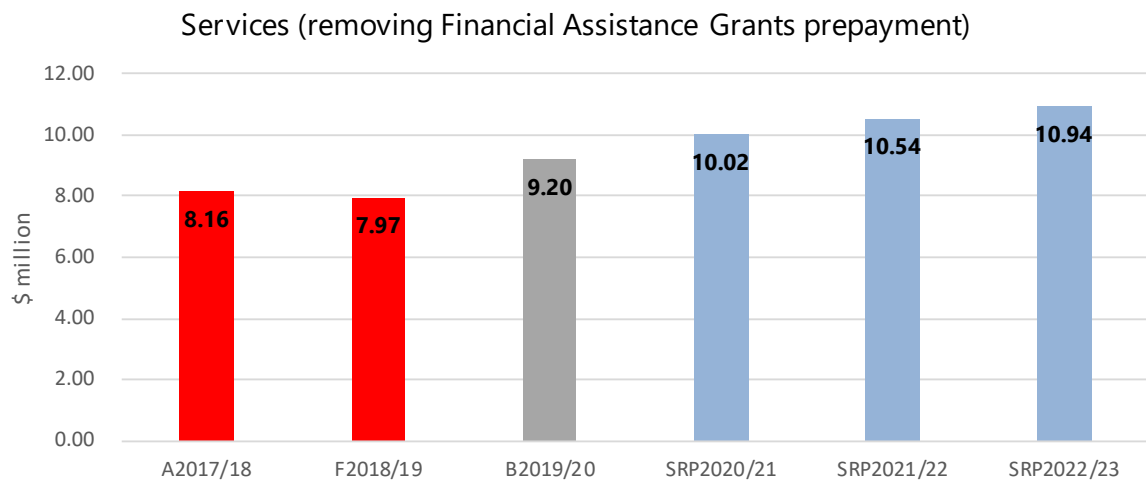
5. Services



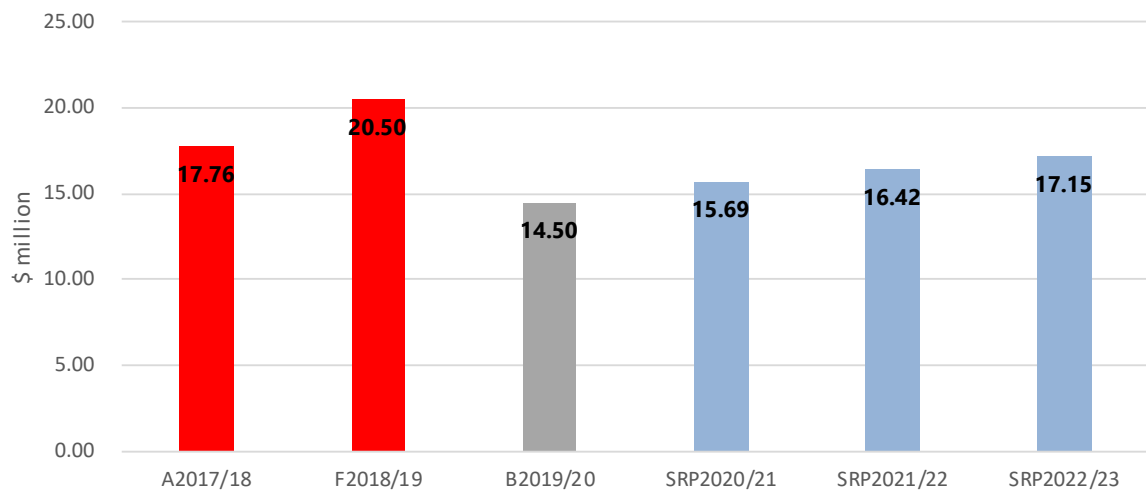
Council delivers a broad range of services to the Towong Shire community including libraries, maternal and child health, kindergartens, planning, kerbside waste collection and access to council assets such as roads, bridges and playgrounds. The net cost of delivering services is effectively the shortfall 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 2019/20 year is expected to be \$11.70 million which is an increase of \$6.23 million from 2018/19. The actual figures for 2017/18 and 2018/19 are considerably lower than expected due to receiving the advance payment of half of the following financial year's Commonwealth Government's Financial Assistance Grants. This payment in advance was required to be recognised as revenue in the financial year it was received.

If the effect of the payment in advance is removed the net cost of all services would be \$8.16 million 2017/18 and \$7.97 million in 2018/19 which is consistent with Council's Long Term Financial Plan. The effect of removing the payment in advance is reflected in the graph below.

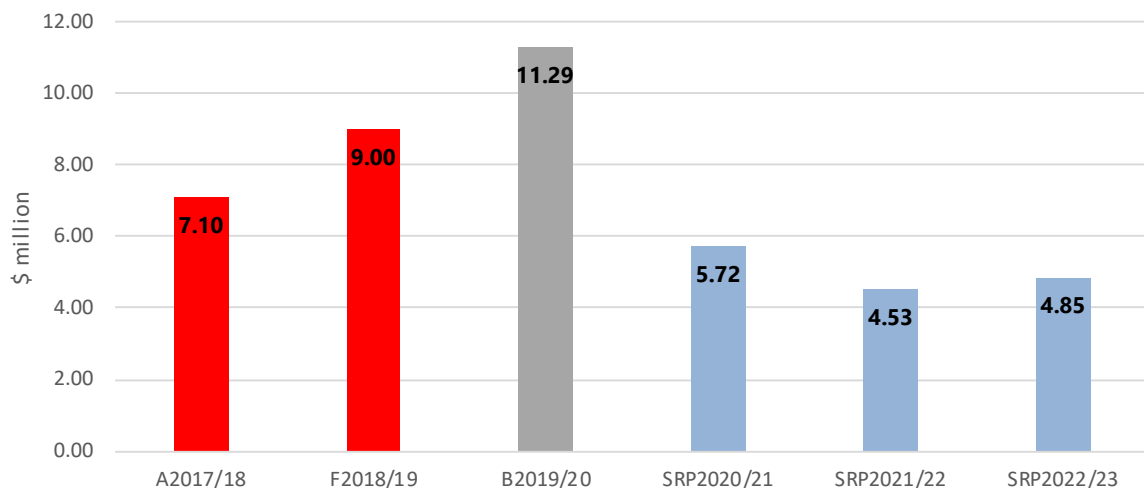


6. Cash and investments



Cash and investments are expected to decrease by \$6.00 million during the year to \$14.50 million at 30 June 2020. Council has recognised a significant level of grant revenue in 2018/19 ahead of anticipated timeframes for actual associated project or service delivery expenditure in 2019/20 including receiving the advance payment of half of the following financial year's Commonwealth Government's Financial Assistance Grants in both 2017/18 and 2018/19.

7. Capital works

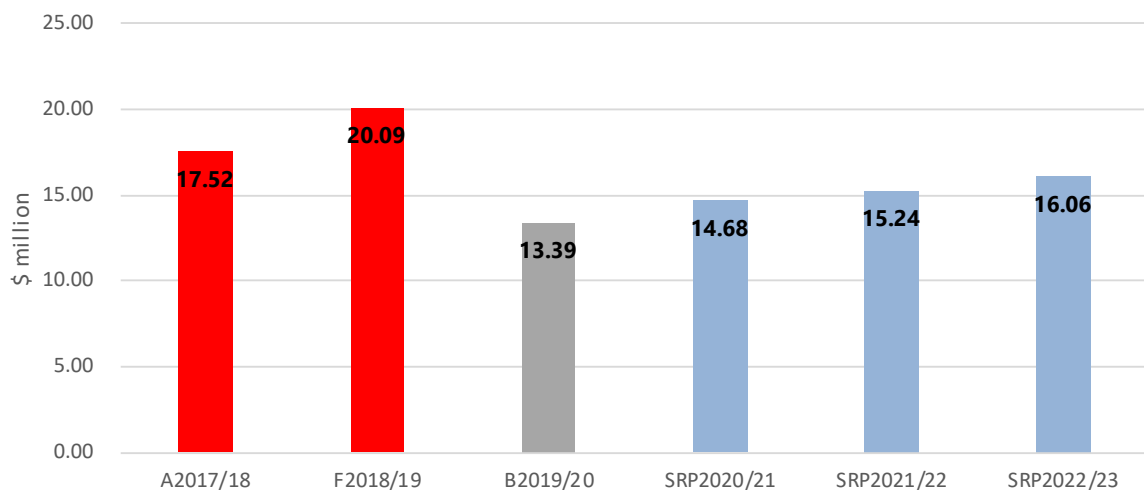


The capital works program for the 2019/20 year is \$11.29 million. The capital works program comprises of a number of significant projects including Fixing Country Roads and the Colac Colac Caravan Park upgrade. The capital works program has been set and prioritised based on a rigorous process that has enabled Council to assess needs and develop sound business cases for each project. Funding for the capital works program will come from \$3.33 million of grants, \$126,000 from community contributions and the balance of \$4.33 million from Council's rates and charges and current cash holdings.

The estimated carry forward capital works at 30 June 2019 of \$3.50 million has been included in the \$11.29 million. This level of carry forward capital works is primarily due to significant projects such as Destination Tallangatta and Walwa Streetscape projects which are expected to be delivered over a number of years.

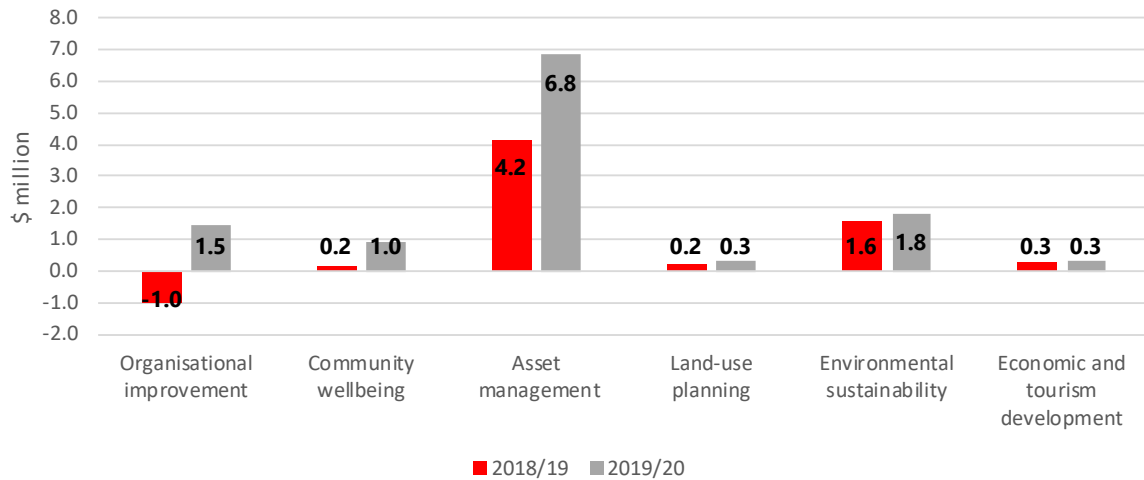
Council uses the Moloney Asset Model to help manage Council's assets and determine its level of expenditure on asset renewal. The model has been developed by an independent specialist in the field of asset management and is widely used by Councils throughout Victoria. Council is committed to undertaking 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



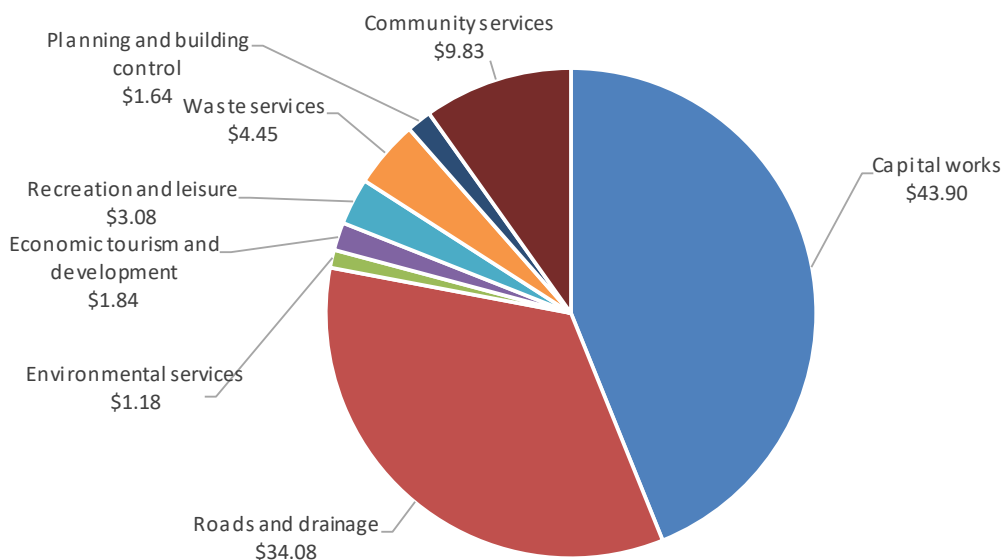
Net current assets (working capital) will reduce by \$6.70 million to \$13.39 million. Net current assets are forecast to be \$20.09 million as at 30 June 2019.

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 2019/20 year compared to the forecast for 2018/19. The significant changes in Organisational improvement and Asset management is primarily due to the advance payment of half the 2019/20 Financial Assistance Grants paid in 2018/19.

10. Council expenditure allocations



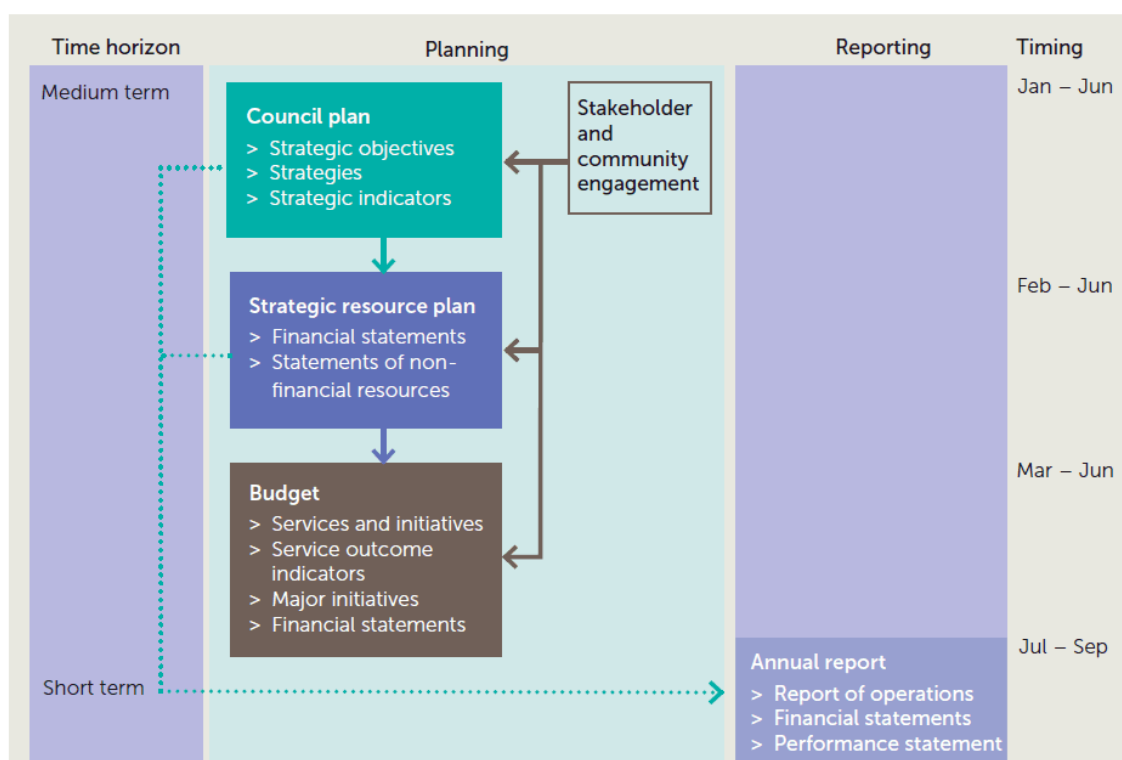
The above chart shows how much is allocated to each service area for every \$100 that Council is planning to spend in 2019/20. Council overheads, governance costs and administrative costs are allocated to our external facing services using an internal overhead allocation model.

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*, *Wyeboo*, *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

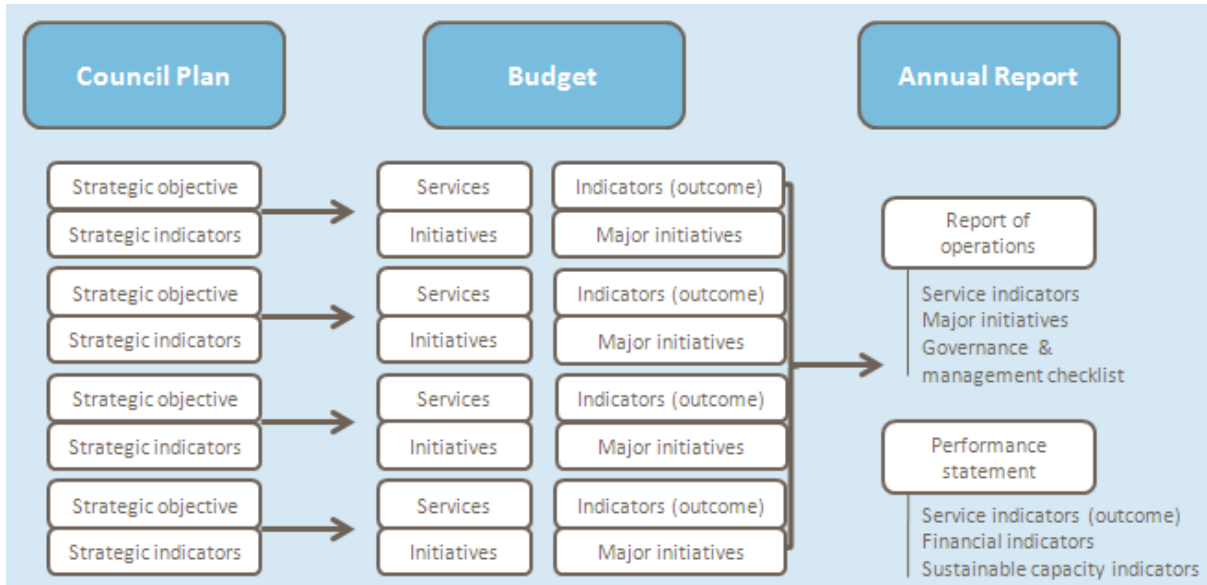
1.3 Strategic objectives

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 governance includes the Mayor, Councillors, Chief Executive Officer and associated support which cannot be easily attributed to the direct service provision areas.	
Customer Service	This service provides Council with operational organisational support to Council, CEO and the Senior Management Group and acts as the main customer interface with the community. The service also assists with delivering on the communication and governance needs of the Council.	
Corporate Services	This service provides financial and corporate based services to internal and external customers, including the management of Council's finances, payment of salaries and wages to employees, human resources, procurement and contracting of services, raising and collection of rates and charges, managing Council's records and delivering on Council's occupational health and safety responsibilities. This service also maintains reliable and cost effective communications and computing systems, facilities and infrastructure to support Council staff.	
Total Organisational improvement		3,358 (1,894) 1,464

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

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

2.2 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 swimming pools at Corryong and Tallangatta. These pools operate from November to March each year. It also provides a financial contribution to the community operated Eskdale pool.	
Community Facilities	This service identifies opportunities for Council or community groups to access funding to better meet community needs and delivers on key Council funding applications.	
Total Community wellbeing		2,528 <u>(1,577)</u> 950

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 - **COMPLETE**
- 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
 - Tallangatta - **COMPLETE**
- 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

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

2.3 Strategic Objective 3: 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.	
Total Asset management		8,765 <u>(1,941)</u> 6,824

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 - **COMPLETE**
- 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) Net Cost \$'000
Planning	The planning service processes all planning applications, provides advice and makes decisions about development proposals which require a planning permit, as well as representing Council at the Victorian Civil and Administrative Tribunal where necessary. It administers the Towong Planning Scheme as well as preparing major policy documents shaping the future of the Shire. It also prepares amendments to the Towong Planning Scheme and carries out research on demographic, urban development, economic and social issues affecting Council.	
Building Services	This service provides statutory building services to the Council community including processing of building permits, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	
Environmental Health	This service protects the community's health and well-being by coordinating food safety support programs, Tobacco Act activities and smoke free dining and gaming venue issues. The service also works to rectify any public health concerns relating to unreasonable noise emissions, housing standards and pest controls.	
Total Land-use planning		421 <u>(105)</u> 316

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

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 waste collection including kerbside collections of rubbish and recycling from households and commercial properties, special hard waste, green waste collections, transfer station and land fill management.	
Emergency Management	This service provides Council's emergency management planning function.	
Animal Control	This service provides animal management services including a cat trapping program, dog / cat collection service, lost and found notification service, pound service, registration / administration service and an after-hours emergency service. It also provides education, regulation and enforcement of the Local Law and relevant State legislation.	
Total Environmental sustainability		2,240 (439) 1,801

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) Net Cost \$'000
Economic Development	<p>The economic development service assists the organisation to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access employment.</p> <p>It also provides for the operation of the Corryong Saleyards, Corryong Airport and the Innovation Space.</p>	
Tourism	<p>This service includes the provision of a Visitor Information Centre in Corryong, support for visitor information services in Tallangatta and development of tourism websites to provide advice to visitors to the region.</p> <p>It also provides oversight of the Colac Colac Caravan Park.</p>	
Total Economic and tourism development		<p>474 (129) 345</p>

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 Benambra-Corryong 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

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 2019/20 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	1,464	3,358	(1,894)
Community wellbeing	950	2,528	(1,577)
Asset management	6,824	8,765	(1,941)
Land-use planning	316	421	(105)
Environmental sustainability	1,801	2,240	(439)
Economic and tourism development	345	474	(129)
Total services and initiatives	11,701	17,787	(6,086)
Other non-attributable	-		
Deficit before funding sources	11,701		
Funding sources			
Rates and charges	(9,217)		
Capital grants	(3,415)		
Total funding sources	(12,632)		
(Surplus)/deficit for the year	(931)		

3. Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the years 2019/20 to 2022/23 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 2029

	Notes	Forecast	Budget	Strategic Resource Plan			Long Term Financial Plan					
		Actual		Projections			Projections					
		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income												
Rates and charges	4.1.1	8,820	9,218	9,617	10,039	10,487	10,958	11,449	11,964	12,501	13,065	13,654
Statutory fees and fines	4.1.2	206	186	189	192	195	198	201	204	207	210	213
User fees	4.1.3	799	849	858	867	876	885	894	905	916	927	938
Grants - Operating (recurrent)	4.1.4	5,757	2,819	5,405	5,407	5,409	5,411	5,414	5,417	5,420	5,423	5,427
Grants - Operating (non-recurrent)	4.1.4	1,757	1,428	-	-	-	-	-	-	-	-	-
Grants – Capital (recurrent)	4.1.4	-	1,166	1,166	1,166	1,166	1,167	-	-	-	-	-
Grants – Capital (non-recurrent)	4.1.4	4,248	2,249	-	-	-	-	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		-	-	-	-	-	-	-	-	-	-	-
Fair value adjustments on investment property		-	-	-	-	-	-	-	-	-	-	-
Share of net profits/(losses) of associates and joint ventures		-	-	-	-	-	-	-	-	-	-	-
Other income	4.1.5	1,109	803	692	721	741	762	784	769	759	742	730
Total income		22,696	18,718	17,927	18,392	18,874	19,381	18,742	19,259	19,803	20,367	20,962
Expenses												
Employee costs	4.1.6	6,266	6,973	7,112	7,504	7,726	7,954	8,189	8,430	8,641	8,857	9,078
Materials and services	4.1.7	4,809	6,709	5,073	5,212	5,319	5,398	5,507	5,620	5,740	5,869	6,004
Bad and doubtful debts		-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	4.1.8	3,763	3,848	4,385	4,407	4,475	4,504	4,538	4,571	4,602	4,639	4,682
Borrowing costs	4.1.9	28	27	143	152	179	192	172	150	127	102	76
Other expenses	4.1.10	227	230	447	452	457	484	517	522	528	534	540
Total expenses		15,093	17,787	17,160	17,727	18,156	18,532	18,923	19,293	19,638	20,001	20,380
Surplus/(deficit) for the year		7,603	931	767	665	718	849	(181)	(34)	165	366	582
Other comprehensive income												
Net asset revaluation increment /(decrement)		-	-	-	-	-	-	-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-	-	-	-	-	-	-
Total comprehensive result		7,603	931	767	665	718	849	(181)	(34)	165	366	582

Balance Sheet

For the ten years ending 30 June 2029

Notes	Forecast	Budget	Strategic Resource Plan			Long Term Financial Plan						
	Actual		Projections			Projections						
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Assets												
Current assets												
Cash and cash equivalents	20,501	14,499	15,694	16,416	17,155	17,975	16,627	15,534	13,993	12,806	11,028	
Other financial assets	-	-	-	-	-	-	-	-	-	-	-	
Trade and other receivables	1,289	1,074	1,032	1,060	1,089	1,119	1,087	1,118	1,150	1,184	1,219	
Inventories	300	300	300	300	300	300	300	300	300	300	300	
Other assets	10	10	10	10	10	10	10	10	10	10	10	
Total current assets	4.2.1	22,100	15,883	17,036	17,786	18,554	19,404	18,024	16,962	15,453	14,300	12,557
Non-current assets												
Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	
Investments in joint arrangements	45	45	45	45	45	45	45	45	45	45	45	
Property, infrastructure, plant & equipment	201,228	208,671	210,011	210,129	210,502	210,788	211,657	212,327	213,615	214,722	216,609	
Investment property	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	
Intangible assets	444	444	444	444	644	644	844	844	1,044	1,044	1,244	
Total non-current assets	4.2.1	202,757	210,200	211,540	211,658	212,231	212,517	213,586	214,256	215,744	216,851	218,938
Total assets		224,857	226,083	228,576	229,444	230,785	231,921	231,610	231,218	231,197	231,151	231,495
Liabilities												
Current liabilities												
Trade and other payables	621	855	681	698	712	725	743	757	773	789	807	
Trust funds and deposits	303	308	313	318	323	328	333	338	343	348	353	
Provisions	1,034	1,116	1,102	1,126	1,120	1,114	1,106	1,096	1,080	1,063	1,044	
Interest-bearing loans and borrowings	52	216	259	399	334	355	376	400	424	451	478	
Total current liabilities	4.2.2	2,010	2,495	2,355	2,541	2,489	2,522	2,558	2,591	2,620	2,651	2,682
Non-current liabilities												
Provisions	1,237	1,265	1,270	1,286	1,495	1,504	1,714	1,723	1,932	1,940	2,149	
Interest-bearing loans and borrowings	253	35	1,896	1,897	2,363	2,608	2,232	1,832	1,408	957	479	
Total non-current liabilities	4.2.2	1,490	1,300	3,166	3,183	3,858	4,112	3,946	3,555	3,340	2,897	2,628
Total liabilities		3,500	3,795	5,521	5,724	6,347	6,634	6,504	6,146	5,960	5,548	5,310
Net assets		221,357	222,288	223,055	223,720	224,438	225,287	225,106	225,072	225,237	225,603	226,185
Equity												
Accumulated surplus	105,424	106,355	107,122	107,787	108,505	109,354	109,173	109,139	109,304	109,670	110,252	
Reserves	115,933	115,933	115,933	115,933	115,933	115,933	115,933	115,933	115,933	115,933	115,933	
Total equity	4.2.3	221,357	222,288	223,055	223,720	224,438	225,287	225,106	225,072	225,237	225,603	226,185

Statement of Changes in Equity

For the four years ending 30 June 2023

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2019/20				
Balance at beginning of the financial year	221,357	105,424	115,933	-
Surplus/(deficit) for the year	931	931	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	222,288	106,355	115,933	-
2020/21				
Balance at beginning of the financial year	222,288	106,355	115,933	-
Surplus/(deficit) for the year	767	767	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	223,055	107,122	115,933	-
2021/22				
Balance at beginning of the financial year	223,055	107,122	115,933	-
Surplus/(deficit) for the year	665	665	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	223,720	107,787	115,933	-
2022/23				
Balance at beginning of the financial year	223,720	107,787	115,933	-
Surplus/(deficit) for the year	718	718	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	224,438	108,505	115,933	-

Statement of Cash Flows

For the ten years ending 30 June 2029

Notes	Forecast	Budget	Strategic Resource Plan			Long Term Financial Plan					
	Actual		Projections			Projections					
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'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)
Cash flows from operating activities											
Rates and charges	8,936	9,194	9,593	10,014	10,460	10,930	11,419	11,933	12,469	13,031	13,619
Statutory fees and fines	206	186	189	192	195	198	201	204	207	210	213
User fees	799	849	858	867	876	885	894	905	916	927	938
Grants - operating	7,807	4,486	5,471	5,404	5,407	5,409	5,476	5,417	5,420	5,423	5,427
Grants - capital	4,248	3,415	1,166	1,166	1,166	1,167	-	-	-	-	-
Interest received	462	399	295	316	328	341	355	332	313	287	266
Trust funds and deposits taken	5	5	5	5	5	5	5	5	5	5	5
Other receipts	647	404	397	405	413	421	429	437	446	455	464
Net GST refund / payment	-	-	-	-	-	-	-	-	-	-	-
Employee costs	(6,303)	(6,863)	(7,121)	(7,464)	(7,723)	(7,951)	(8,187)	(8,431)	(8,648)	(8,866)	(9,088)
Materials and services	(4,039)	(6,057)	(4,397)	(4,510)	(4,591)	(4,643)	(4,724)	(4,808)	(4,897)	(4,993)	(5,095)
External contracts	-	-	-	-	-	-	-	-	-	-	-
Utilities	(163)	(150)	(159)	(169)	(179)	(190)	(201)	(213)	(226)	(240)	(254)
Trust funds and deposits repaid	-	-	-	-	-	-	-	-	-	-	-
Other payments	(789)	(498)	(1,138)	(968)	(992)	(1,036)	(1,081)	(1,107)	(1,129)	(1,154)	(1,177)
Net cash provided by/(used in) operating activities	4.3.1	11,816	5,370	5,159	5,258	5,536	4,586	4,674	4,876	5,085	5,318
Cash flows from investing activities											
Payments for property, infrastructure, plant and equipment	(8,997)	(11,291)	(5,725)	(4,525)	(4,849)	(4,790)	(5,406)	(5,241)	(5,890)	(5,746)	(6,569)
Proceeds from sale of property, infrastructure, plant and equipment	-	-	-	-	-	-	-	-	-	-	-
Net cash provided by/ (used in) investing activities	4.3.2	(8,997)	(11,291)	(5,725)	(4,525)	(4,790)	(5,406)	(5,241)	(5,890)	(5,746)	(6,569)
Cash flows from financing activities											
Finance costs	(28)	(27)	(143)	(152)	(179)	(192)	(172)	(150)	(127)	(102)	(76)
Proceeds from borrowings	-	-	2,120	400	800	600	-	-	-	-	-
Repayment of borrowings	(52)	(54)	(216)	(259)	(399)	(334)	(355)	(376)	(400)	(424)	(451)
Net cash provided by/(used in) financing activities	4.3.3	(80)	(81)	1,761	(11)	222	74	(527)	(526)	(527)	(527)
Net increase/(decrease) in cash & cash equivalents	2,739	(6,002)	1,195	722	738	820	(1,347)	(1,093)	(1,541)	(1,187)	(1,778)
Cash and cash equivalents at the beginning of the financial year	17,762	20,501	14,499	15,694	16,416	17,155	17,975	16,627	15,534	13,993	12,806
Cash and cash equivalents at the end of the financial year	4.3.4	20,501	14,499	15,694	16,416	17,975	16,627	15,534	13,993	12,806	11,028

Statement of Capital Works

For the ten years ending 30 June 2029

	Forecast	Budget	Strategic Resource Plan			Long Term Financial Plan					
	Actual		Projections			Projections					
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property											
Land	-	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-	-
Total land	-	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-	-
Building improvements	355	1,235	1,637	689	709	731	753	775	798	822	847
Total buildings	355	1,235	1,637	689	709	731	753	775	798	822	847
Total property	355	1,235	1,637	689	709	731	753	775	798	822	847
Plant and equipment											
Plant, machinery and equipment	817	931	920	980	745	913	941	969	998	1,028	1,059
Fixtures, fittings and furniture	15	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	15	10	-	-	-	-	-	-	-	-	-
Library resources	30	30	30	20	20	20	20	20	20	20	20
Total plant and equipment	877	971	950	1,000	765	933	961	989	1,018	1,048	1,079
Infrastructure											
Roads	1,500	4,774	2,019	2,360	2,465	2,583	2,719	2,871	3,037	3,207	3,520
Bridges	110	171	371	395	417	440	462	483	504	525	557
Footpaths and cycleways	10	45	31	34	37	40	43	45	47	50	51
Kerb and channel	40	30	40	44	50	55	60	66	72	78	95
Drainage	30	30	2	4	5	8	9	11	14	16	20
Recreational, leisure and community facilities	-	-	-	-	-	-	-	-	-	-	-
Waste management	200	200	-	-	400	-	400	-	400	-	400
Parks, open space and streetscapes	390	335	675	-	-	-	-	-	-	-	-
Aerodromes	-	-	-	-	-	-	-	-	-	-	-
Other infrastructure	5,485	3,500	-	-	-	-	-	-	-	-	-
Total infrastructure	7,765	9,085	3,138	2,836	3,374	3,126	3,693	3,477	4,074	3,876	4,643
Total capital works expenditure	8,997	11,291	5,725	4,525	4,849	4,790	5,406	5,241	5,890	5,746	6,569
Represented by:											
New asset expenditure	705	390	1,673	20	420	20	420	20	420	20	420
Asset renewal expenditure	8,092	6,687	3,132	3,525	3,684	4,770	4,986	5,221	5,470	5,726	6,149
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	200	4,214	-	-	-	-	-	-	-	-	-
Total capital works expenditure	8,997	11,291	4,805	3,545	4,104	4,790	5,406	5,241	5,890	5,746	6,569

Statement of Human Resources

For the ten years ending 30 June 2029

	Forecast Actual	Budget	Strategic Resource Plan Projections			Long Term Financial Plan Projections					
	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	2028/29 \$'000
Staff expenditure											
Employee costs - operating	6,266	6,973	7,112	7,504	7,726	7,954	8,189	8,430	8,641	8,857	9,078
Employee costs - capital	-	-	-	-	-	-	-	-	-	-	-
Total staff expenditure	6,266	6,973	7,112	7,504	7,726	7,954	8,189	8,430	8,641	8,857	9,078
Full Time Equivalent (FTE)	EFT	EFT	EFT	EFT	EFT	EFT	EFT	EFT	EFT	EFT	EFT
Staff numbers											
Employees	77.4	83.8	83.8	85.8	85.8	85.8	85.8	85.8	85.8	85.8	85.8
Total staff numbers	77.4	83.8	83.8	85.8	85.8	85.8	85.8	85.8	85.8	85.8	85.8

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

Department	Budget 2019/20 \$'000	Comprises	
		Permanent Full time \$'000	Permanent Part Time \$'000
Organisational improvement	1,817	1,392	425
Community wellbeing	1,224	119	1,105
Asset management	2,514	2,355	159
Land-use planning	194	194	-
Environmental sustainability	352	308	44
Economic and tourism development	216	-	216
Total permanent staff expenditure	6,317	4,368	1,949
Casuals and other expenditure	656		
Capitalised Labour costs	-		
Total expenditure	6,973		

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

Department	Budget 2019/20 FTE	Comprises	
		Permanent Full time FTE	Permanent Part Time FTE
Organisational improvement	19.5	13.5	6.0
Community wellbeing	13.0	1.0	12.0
Asset management	32.5	30.4	2.1
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	75.5	52.4	23.1
Casuals and other	8.3		
Capitalised Labour costs	-		
Total staff	83.8		

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 are identified as an important source of revenue, accounting for 43.2% 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 2019/20 the FGRS cap has been set at 2.5%. 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 two 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	Budget	Change	Change
	2018/19	2019/20		
	\$'000	\$'000	\$'000	%
General rates	6,202	6,502	300	4.84%
Municipal charge	1,150	1,212	62	5.39%
Rates in lieu	51	53	2	3.92%
Kerbside collection	1,025	1,056	31	3.02%
Waste management	392	395	3	0.77%
Total Rates and charges	8,820	9,218	398	4.51%

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	2018/19	2019/20	Change
	cents/\$CIV	cents/\$CIV	%
General rate for rateable residential properties	0.4211	0.4155	(1.33%)
General rate for rateable rural residential properties	0.4211	0.4155	(1.33%)
General rate for rateable rural properties	0.3790	0.3740	(1.32%)
General rate for rateable business properties	0.4000	0.3947	(1.33%)
General rate for rateable undeveloped residential properties	1.5160	1.4958	(1.33%)

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	2018/19 \$'000	2019/20 \$'000	Change \$'000	Change %
Residential	1,332	1,403	71	5.33%
Rural Residential	1,003	1,067	64	6.38%
Rural	3,584	3,727	143	3.99%
Business	170	179	9	5.29%
Undeveloped residential	113	126	13	11.50%
Total amount to be raised by general rates	6,202	6,502	300	4.84%

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	2018/19 Number	2019/20 Number	Change Number	Change %
Residential	1,667	1,667	-	-%
Rural Residential	855	880	25	2.92%
Rural	1,549	1,549	-	-%
Business	250	250	-	-%
Undeveloped residential	107	107	-	-%
Non-rateable	451	452	1	0.22%
Total number of assessments	4,879	4,905	26	0.53%

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	2018/19 \$'000	2019/20 \$'000	Change \$'000	Change %
Residential	316,416	337,727	21,311	6.74%
Rural Residential	238,074	256,697	18,623	7.82%
Rural	945,660	996,530	50,870	5.38%
Business	42,602	45,281	2,679	6.29%
Undeveloped residential	7,461	8,397	936	12.55%
Total value of land	1,550,213	1,644,632	94,419	6.09%

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

Type of Charge	2018/19 \$	2019/20 \$	Change \$	Change %
Municipal	296	310	14	4.73%

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

Type of Charge	2018/19 \$'000	2019/20 \$'000	Change \$'000	Change %
Municipal	1,150	1,212	62	5.39%

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	2018/19 \$	2019/20 \$	Change \$	Change %
Kerbside collection:				
Garbage and Recycling 140/240 litre bins (Standard service)	321	330	9	2.80%
Garbage and Recycling 240/240 litre bins	350	360	10	2.86%
Garbage and Recycling 80/240 litre bins	279	287	8	2.87%
Additional Garbage - 140 litre bin	261	269	8	3.07%
Additional Garbage - 240 litre bin	340	350	10	2.94%
Additional Garbage - 80 litre bin	223	230	7	3.14%
Additional Recycling - 240 litre bin	144	148	4	2.78%
Garbage/Recycle service extension – per km	139	143	4	2.88%
Waste facilities management	101	101	-	-%

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	2018/19 \$'000	2019/20 \$'000	Change \$'000	Change %
Kerbside collection	1,023	1,056	33	3.23%
Waste facilities management	392	395	3	0.77%
Total	1,415	1,451	36	2.54%

4.1.1(k) – Fair Go Rates System compliance

	2018/19	2019/20
Total rates	\$7,023,000	\$7,352,000
Number of rateable properties	4,428	4,453
Base average rates	\$1,586.04	\$1,651.02
Maximum rate increase (set by State Government)	5.55%	5.55%
Capped average rate	2.25%	2.50%
Maximum general rates and municipal charges revenue	\$7,412,777	\$7,760,036
Budgeted general rates and municipal charges revenue	\$7,363,000	\$7,714,000

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 0.4155% (0.4155 cents in the dollar of CIV) for all rateable residential properties
- A general rate of 0.4155% (0.4155 cents in the dollar of CIV) for all rateable rural residential properties
- A general rate of 0.3740% (0.3740 cents in the dollar of CIV) for all rateable rural properties
- A general rate of 0.3947% (0.3947 cents in the dollar of CIV) for all rateable business properties
- A general rate of 1.4958% (1.4958 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	Budget	Change	Change
	2018/19	2019/20	Change	Change
	\$'000	\$'000	\$'000	%
Building fees	55	55	-	-%
Town planning fees	70	50	(20)	(28.57%)
Animal fees	41	41	-	-%
Health registration fees	28	28	-	-%
Road fees	6	6	-	-%
Land information certificates	6	6	-	-%
Total	206	186	(20)	(9.71%)

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	Budget	Change	Change
	2018/19	2019/20		%
	\$'000	\$'000	\$'000	
Childcare/children's programs	389	481	92	23.65%
Refuse disposal fees	198	192	(6)	(3.03%)
Aquatic facility fees	40	40	0	0.00%
Saleyard fees	30	22	(8)	(26.67%)
Private works	9	5	(4)	(44.44%)
Septic tank fees	6	6	0	0.00%
Other fees	127	103	(24)	(18.90%)
Total	799	849	50	6.26%

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 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	Change %
Grants were received in respect of the following:				
Summary of grants:				
Commonwealth funded grants	6,655	4,127	(2,528)	(37.99%)
State funded grants	5,107	3,535	(1,572)	(30.78%)
(a) Operating grants				
Recurrent - Commonwealth Government				
Financial assistance grants – General	3,215	1,252	(1,963)	(61.06%)
Financial assistance grants – Local roads	1,844	847	(997)	(54.07%)
Recurrent - State Government				
Emergency	60	60	-	-%
Family and children	512	540	28	5.47%
School crossing supervisors	12	12	-	-%
Libraries	114	108	(6)	(5.26%)
Total recurrent operating grants	5,757	2,819	(2,938)	(51.03%)
Non-recurrent - Commonwealth Government				
Family and children	198	130	(68)	(34.34%)
Infrastructure	600	200	(400)	(66.67%)
Non-recurrent - State Government				
Community	220	124	(96)	(43.64%)
Economic development	160	10	(150)	(93.75%)
Environment	37	-	(37)	(100.00%)
Family and children	112	69	(43)	(38.39%)
Fire Services Property Levy administration	117	42	(75)	(64.10%)
Infrastructure	153	813	660	431.37%
Recreation	160	40	(120)	(75.00%)
Total non-recurrent operating grants	1,757	1428	(329)	(18.73%)
Total operating grants	7,514	4,247	(3,267)	(43.48%)

	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	Change %
b) Capital grants				
Recurrent - Commonwealth Government				
Roads to recovery	-	1,166	1,166	-%
Recurrent - State Government				
Nil	-	-	-	-%
Total recurrent capital grants	-	1,166	1,166	-%
Non-recurrent - Commonwealth Government				
National Stronger Regions Fund	798	532	(266)	(33.33%)
Non-recurrent - State Government				
Buildings	5	-	5	(100.00%)
Infrastructure	3,313	1,717	(1,596)	(48.17%)
Aerodrome	132	-	(132)	(100.00%)
Total non-recurrent capital grants	4,248	2,249	(1,999)	(47.06%)
Total capital grants	4,248	3,415	(833)	(19.61%)
Total grants	11,762	7,662	(4,100)	(34.86%)

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to decrease by 49.80% or \$3.267 million compared to 2018/19 and this primarily relates to receiving the advance payment of half of the following financial year's Commonwealth Governments Financial Assistance Grants.

The Commonwealth Government provides recurrent funding to Victorian councils via Financial Assistance Grants through the Victorian Grants Commission. The decrease in the Financial Assistance Grants funding is a result of the timing of the payment of the 2019/20 Financial Assistance Grants funding allocation. Half of the 2019/20 allocation equating to \$2.6 million was received in June 2019 and was recognised as recurrent revenue in 2018/19.

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 27.80% or \$0.833 million compared to 2018/19 due mainly to receiving majority of the Fixing Country Roads funding in 2018/19 for projects continuing or being carried out in 2019/20.

4.1.5 Other income

	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	Change %
Interest	412	354	(58)	(14.08%)
Interest on rates	50	45	(5)	(10.00%)
Community contributions	0	15	15	-%
Rent	85	96	11	12.94%
Shared service fees	158	135	(23)	(14.56%)
Secretariat fees	155	-	(155)	(100.00%)
Other	248	158	(90)	(36.29%)
Total	1,108	803	(305)	(27.53%)

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 \$305,000 compared to 2018/19. The main items contributing to this decrease is the secretariat service is unlikely to continue in 2019/20 so has not been budgeted and a 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 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	Change %
Wages and salaries	4,963	5,527	(564)	(11.36%)
Workcover	98	109	(11)	(11.22%)
Annual leave and long service leave	571	635	(64)	(11.21%)
Superannuation	599	667	(68)	(11.35%)
Fringe benefits tax	35	35	0	0.00%
Total	6,266	6,973	(707)	(11.28%)

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 11.28% or \$0.707 million compared to 2018/19 forecast. This variance is due to a number of positions being vacant longer than anticipated, new long day care services being delivered in Bellbridge and Walwa and some services being delivered with less resources in 2018/19. The 2019/20 budget includes an FTE of 83.8.

4.1.7 Materials and services

	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	Change %
Materials and services	3,213	5,076	(1,863)	(57.98%)
Maintenance	826	981	(155)	(18.77%)
Utilities	163	150	13	7.98%
Consultants	607	502	105	17.30%
Total	4,809	6,709	(1,900)	(39.51%)

Materials and services include purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to increase by 39.51% or \$1.9 million compared to the 2018/19 forecast.

The main reasons for this increase include:

- the delivery of the Upper Murray Events Centre (approximately \$2.5 million)
- the delivery of the Cudgewa Netball Courts upgrade that are on land not owned by Council.

4.1.8 Depreciation and amortisation

	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	Change %
Property	650	660	(10)	(1.54%)
Plant and equipment	565	605	(40)	(7.08%)
Infrastructure	2,548	2,583	(35)	(1.37%)
Total	3,763	3,848	(85)	(2.26%)

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 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	Change %
Bank fees and overdraft charges	13	15	(2)	(15.38%)
Interest - Borrowings	2	2	-	-%
Interest - Finance leases	13	10	3	23.08%
Total	28	27	1	3.57%

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 2019/20.

4.1.10 Other expenses

	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	Change %
Auditors remuneration	35	35	-	-%
Councillor allowances	155	157	(2)	(1.29%)
Contributions	37	38	(1)	(2.70%)
Total	227	230	(3)	(1.32%)

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.

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 \$6.002 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 \$7.443 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 2018/19 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 2019/20.

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 \$0.931 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 2020 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 2019/20 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 \$11.291 million

Borrowings

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

	2018/19 \$'000	2019/20 \$'000
Total amount borrowed as at 30 June of the prior year	401	349
Total amount to be borrowed	-	-
Total amount projected to be redeemed	(52)	(54)
Total amount proposed to be borrowed as at 30 June	349	295

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 2019/20 includes a number of carried forward capital projects that were budgeted in 2018/19 and are expected to be finalised in 2019/20.

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 2019/20.

4.3.4 Cash and cash equivalents at end of the year

Overall, total cash and investments are forecast to decrease by \$6.002 million to \$14.499 million as at 30 June 2020.

4.4 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2019/20 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	Budget	Change	Change
	2018/19	2019/20		
	\$'000	\$'000	\$'000	%
Property	355	1,235	(880)	(247.89%)
Plant and equipment	877	971	(94)	(10.72%)
Infrastructure	7,765	9,085	(1,320)	(17.00%)
Total	8,997	11,291	(2,294)	(25.50%)

	Asset expenditure types					Funding sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council Cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Property	2,234,407	180,000	1,204,407	850,000	-	475,000	15,000	1,744,407	-
Plant and equipment	1,433,500	300,000	971,000	162,500	-	-	-	1,433,500	-
Infrastructure	7,623,265	483,000	3,455,093	3,685,172	-	2,860,092	111,000	4,652,173	-
Total	11,291,172	963,000	5,630,500	4,697,672	-	3,335,092	126,000	7,830,080	-

4.4.2 Current Budget

	Asset expenditure types					Funding sources			
	Project \$	New \$	Renewal \$	Upgrade \$	Expansion \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
PROPERTY									
Buildings									
Colac Colac Caravan Park upgrade	800,000	-	-	800,000	-	400,000	-	400,000	-
Solar panels and refrigerant treatment (LGSEP stream)	150,000	150,000	-	-	-	75,000	-	75,000	-
Tallangatta pool upgrade	125,000	-	125,000	-	-	-	-	125,000	-
Depot renewal (Mechanic shed – Tallangatta)	90,000	-	90,000	-	-	-	-	90,000	-
Triangles rejuvenation	40,000	-	40,000	-	-	-	-	40,000	-
Shade sail – Attree Park	30,000	30,000	-	-	-	-	15,000	15,000	-
Total Buildings	1,235,000	180,000	255,000	800,000	-	475,000	15,000	745,000	-
TOTAL PROPERTY	1,235,000	180,000	255,000	800,000	-	475,000	15,000	745,000	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Annual plant replacement	727,000	-	727,000	-	-	-	-	727,000	-
Annual fleet replacement	204,000	-	204,000	-	-	-	-	204,000	-
Total Plant, Machinery and Equipment	931,000	-	931,000	-	-	-	-	931,000	-
Computers and Telecommunications									
IT equipment	10,000	-	10,000	-	-	-	-	10,000	-
Total Computers and Telecommunications	10,000	-	10,000	-	-	-	-	10,000	-
Library resources									
Library resources - purchases	30,000	-	30,000	-	-	-	-	30,000	-
Total Library resources	30,000	-	30,000	-	-	-	-	30,000	-
TOTAL PLANT AND EQUIPMENT	971,000	-	971,000	-	-	-	-	971,000	-

	Asset expenditure types					Funding sources			
	Project \$	New \$	Renewal \$	Upgrade \$	Expansion \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
INFRASTRUCTURE									
Roads									
Fixing Country Roads – Corryong	2,240,790	-	-	2,240,790	-	1,493,860	-	746,930	-
Major patching/dig outs	600,000	-	600,000	-	-	214,850	-	385,150	-
Reseal program	600,000	-	600,000	-	-	246,000	-	354,000	-
Georges Creek Road (Stage 6)	500,000	-	-	500,000	-	292,000	-	208,000	-
Pavement construction – Hardys Rd	243,382	-	-	243,382	-	143,382	-	100,000	-
Blackspot Program – Bellbridge	200,000	-	-	200,000	-	200,000	-	-	-
Pavement construction – Wisers Creek Rd	180,000	-	-	180,000	-	120,000	-	60,000	-
Resheeting - annual renewal	180,000	-	180,000	-	-	150,000	-	30,000	-
Total Roads	4,744,172	-	1,380,000	3,364,172	-	2,860,092	-	1,884,080	-
Bridges									
Bridge deck replacement – Callaghan’s Creek Rd	171,000	-	-	171,000	-	-	106,000	65,000	-
Total Bridges	171,000	-	-	171,000	-	-	106,000	65,000	-
Kerb and Channel									
Kerb and channel - Annual renewal	30,000	-	30,000	-	-	-	-	30,000	-
Total Kerb and Channel	30,000	-	30,000	-	-	-	-	30,000	-
Footpaths and Cycleways									
Annual footpath renewal	45,000	-	45,000	-	-	-	-	45,000	-
Total Footpaths and Cycleways	45,000	-	45,000	-	-	-	-	45,000	-
Drainage									
Annual drainage renewal	30,000	-	30,000	-	-	-	-	30,000	-
Total Drainage	30,000	-	30,000	-	-	-	-	30,000	-
Guardrail									
Guardrail	30,000	-	30,000	-	-	-	-	30,000	-
Total Guardrail	30,000	-	30,000	-	-	-	-	30,000	-

	Asset expenditure types					Funding sources			
	Project \$	New \$	Renewal \$	Upgrade \$	Expansion \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
Parks, Open Spaces and Streetscapes									
Bethanga Streetscape - Bethanga Bay Reserve	150,000	-	150,000	-	-	-	-	150,000	-
Playground equipment renewal	75,000	-	75,000	-	-	-	-	75,000	-
Corryong skate park	50,000	-	50,000	-	-	-	-	50,000	-
Roy Williams Park (Stage 2)	50,000	-	-	50,000	-	-	-	50,000	-
Bus shelter (Triangles Tallangatta)	10,000	10,000	-	-	-	-	5,000	5,000	-
Total Parks, Open Spaces and Streetscapes	335,000	10,000	275,000	50,000	-	-	5,000	330,000	-
Waste infrastructure									
Landfill cell # 3	200,000	200,000	-	-	-	-	-	200,000	-
Total waste infrastructure	200,000	200,000	-	-	-	-	-	200,000	-
TOTAL INFRASTRUCTURE	5,585,172	210,000	1,790,000	3,585,172	-	2,860,092	111,000	2,614,080	-
TOTAL NEW CAPITAL WORKS 2019/20	7,791,172	390,000	3,016,000	4,385,172	-	3,335,092	126,000	4,330,080	-

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 \$
PROPERTY									
Buildings									
Tallangatta Holiday Park	649,768	-	649,768	-	-	-	-	649,768	-
Towong Street shopfronts/verandahs	150,000	-	150,000	-	-	-	-	150,000	-
Senior Citizens Centre	84,000	-	84,000	-	-	-	-	84,000	-
Triangles toilet block	65,639	-	65,639	-	-	-	-	65,639	-
Old kindergarten – Tallangatta (32 Towong St)	50,000	-	-	50,000	-	-	-	50,000	-
Total Buildings	999,407	-	949,407	50,000	-	-	-	999,407	-
TOTAL PROPERTY	999,407	-	949,407	50,000	-	-	-	999,407	-
PLANT AND EQUIPMENT									
Computers and Telecommunications									
Infrastructure project (NEBFCN)	300,000	300,000	-	-	-	-	-	300,000	-
Finance system	162,500	-	-	162,500	-	-	-	162,500	-
Total Computers and Telecommunications	462,500	300,000	-	162,500	-	-	-	462,500	-
TOTAL PLANT AND EQUIPMENT	462,500	300,000	-	162,500	-	-	-	462,500	-
INFRASTRUCTURE									
Roads									
Shelley-Walwa Rd	100,000	-	-	100,000	-	-	-	100,000	-
Total Roads	100,000	-	-	100,000	-	-	-	100,000	-
Bridges									
Bridge deck renewal	150,000	-	150,000	-	-	-	-	150,000	-
Total Bridges	150,000	-	150,000	-	-	-	-	150,000	-

	Asset expenditure types					Funding sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council Cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Footpaths									
Strategic path links	95,000	-	95,000	-	-	-	-	95,000	-
Total Footpaths	95,000	-	95,000	-	-	-	-	95,000	-
Parks, Open Spaces and Streetscapes									
Walwa streetscape – 2017/18	500,000	-	500,000	-	-	-	-	500,000	-
Town entrances – 2017/18	233,000	-	233,000	-	-	-	-	233,000	-
Upper Murray 2030 projects – 2016/17	150,000	-	150,000	-	-	-	-	150,000	-
Town entrances – 2015/16	60,000	-	60,000	-	-	-	-	60,000	-
Old Tallangatta streetscape - intersection	45,000	-	45,000	-	-	-	-	45,000	-
Total Parks, Open Spaces and Streetscapes	988,000	-	988,000	-	-	-	-	988,000	-
Other infrastructure									
Destination Tallangatta	282,093	-	282,093	-	-	-	-	282,093	-
Infrastructure expansion (Connecting Corryong)	273,000	273,000	-	-	-	-	-	273,000	-
Corryong aerodrome	150,000	-	150,000	-	-	-	-	150,000	-
Total Other infrastructure	705,093	273,000	432,093	-	-	-	-	705,093	-
TOTAL INFRASTRUCTURE	2,038,093	273,000	1,665,093	100,000	-	-	-	2,038,093	-
TOTAL CARRIED FORWARD CAPITAL WORKS	3,500,000	573,000	2,614,500	312,500		-	-	3,500,000	-

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 2017/18	Forecast 2018/19	Budget 2019/20	Strategic Resource Plan Projections			Trend + / o / -
						2020/21	2021/22	2022/23	
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	15.12%	18.19%	(16.23%)	(2.38%)	(2.91%)	(2.53%)	o
Liquidity									
Working Capital	Current assets / current liabilities		832.83%	1099.50%	636.59%	723.42%	699.98%	745.44%	o
Unrestricted cash	Unrestricted cash / current liabilities		742.87%	1019.95%	581.12%	666.43%	646.06%	689.23%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	2	4.28%	3.46%	2.72%	22.41%	22.87%	25.72%	-
Loans and borrowings repayments	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.20%	0.32%	0.29%	3.15%	3.51%	4.30%	-
Indebtedness	Non-current liabilities / own source revenue		13.90%	13.63%	11.76%	27.88%	26.93%	31.37%	-
Asset renewal	Asset renewal expenses / Asset depreciation	3	158.43%	215.04%	173.78%	71.41%	79.99%	82.31%	+
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	4	52.81%	47.81%	60.24%	57.38%	58.28%	59.22%	+
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.60%	0.57%	0.56%	0.58%	0.61%	0.64%	+
Efficiency									
Expenditure level	Total expenses/ no. of property assessments		\$3,031	\$3,409	\$3,994	\$3,851	\$3,976	\$4,069	-
Revenue level	Residential rate revenue / No. of residential property assessments		\$1,431	\$1,517	\$1,583	\$1,646	\$1,713	\$1,785	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		8.00%	8.00%	8.00%	8.00%	8.00%	108.00%	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 the 2018/19 forecast is due to half of the 2019/20 allocation of Financial Assistance Grants being paid in advance in June 2019.

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 2020/21.

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 2018/19 and 2019/20 as well as the Fixing Country Roads Program in 2018/19 and 2019/20 and is the main reason why this indicators results are significantly above the 100% renewal before returning to the expected levels from 2020/21.

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 2019/20 year.

Description	2018/19 (includes GST if applicable)	2019/20 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Fee Schedule (effective 1 July 2019) unless otherwise stated						
Kerbside Collection						
Garbage(G) and Recycling(R):						
G140/R240 Litre Bins - (Standard Service)	\$321.00	\$330.00	2.8%	\$9.00	No	No
G240/R240 Litre Bins	\$350.00	\$360.00	2.9%	\$10.00	No	No
G80/R240 Litre Bins	\$280.00	\$288.00	2.9%	\$8.00	No	No
Additional - Garbage - 140 Litre Bin	\$262.00	\$270.00	3.1%	\$8.00	No	No
Additional - Garbage - 240 Litre Bin	\$341.00	\$351.00	2.9%	\$10.00	No	No
Additional - Garbage - 80 Litre Bin	\$222.00	\$229.00	3.2%	\$7.00	No	No
Additional - Recycling - 240 Litre Bin	\$145.00	\$149.00	2.8%	\$4.00	No	No
Garbage/Recycle Service Extension - per km (by request and subject to Council approval)	\$140.00	\$144.00	2.9%	\$4.00	No	No
Waste Management Centres						
General Waste Material						
Single Bin or Garbage Bag	\$9.00	\$9.50	5.6%	\$0.50	Yes	No
Car or Station Wagon Boot	\$16.00	\$17.00	6.3%	\$1.00	Yes	No
6' x 4' Trailer or Utility (< 1 Cubic Metre)	\$52.00	\$53.00	1.9%	\$1.00	Yes	No
Tandem Axle Trailer (< 2 Cubic Metres)	\$90.00	\$92.00	2.2%	\$2.00	Yes	No
Other Vehicles, Woolpacks and Trailers (> 2 Cubic Metres) - \$ per Cubic Metre	\$47.00	\$48.00	2.1%	\$1.00	Yes	No
Mattresses or Bed Bases (each)	\$35.00	\$36.00	2.9%	\$1.00	Yes	No
E-Waste - \$ per kilo	\$2.00	\$2.00	0.0%	\$0.00	Yes	No
Non-separated surcharge	50%	50%	0.0%	\$0.00	Yes	No

Description	2018/19 (includes GST if applicable)	2019/20 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Re-Use Material						
Clean Green waste	50% discount on Waste Material rates above	50% discount on Waste Material rates above			Yes	No
Silage wrap (per plasback bag)	\$3.50	Nil	(100%)	(\$3.50)	Yes	No
Car or Motorcycle Tyres (each) - tyre only	\$8.00	\$9.00	12.5%	\$1.00	Yes	No
Truck Tyres (each) - tyre only	\$16.00	\$17.00	6.3%	\$1.00	Yes	No
Tractor Tyres (each) - tyre only	\$160.00	\$165.00	3.1%	\$5.00	Yes	No
Loader Tyres (each) - tyre only	\$230.00	\$235.00	2.2%	\$5.00	Yes	No
Car or Motorcycle Tyres (each) - tyre and rim	\$17.00	\$18.00	5.9%	\$1.00	Yes	No
Truck Tyres (each) - tyre and rim	\$37.00	\$38.00	2.7%	\$1.00	Yes	No
Tractor Tyres (each) - tyre and rim	\$325.00	\$330.00	1.5%	\$5.00	Yes	No
Loader Tyres (each) - tyre and rim	\$475.00	\$480.00	1.1%	\$5.00	Yes	No
LPG Cylinders (each)	\$50.00	\$51.00	2.0%	\$1.00	Yes	No
Fridge or Air Conditioner	\$15.00	\$16.00	6.7%	\$1.00	Yes	No
Car Bodies	\$0.00	\$0.00	0.0%	\$0.00	Yes	No
Separated Domestic Quantities of Car Batteries, Waste Oil, Steel, Glass, Paper and Plastic	\$0.00	\$0.00	0.0%	\$0.00	Yes	No
Soil (per cubic metre)	\$10.00	\$11.00	10.0%	\$1.00	Yes	No
Concrete, Bricks, Rubble (per cubic metre)	\$20.00	\$21.00	5.0%	\$1.00	Yes	No
Concrete, Bricks, Rubble (single axle trailer)	\$30.00	\$31.00	3.3%	\$1.00	Yes	No
Concrete, Bricks, Rubble (tandem trailer)	\$40.00	\$41.00	2.5%	\$1.00	Yes	No
Concrete, Bricks, Rubble (bag/boot load)	\$10.00	\$11.00	10.0%	\$1.00	Yes	No

Description	2018/19 (includes GST if applicable)	2019/20 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Kindergarten and Child Care						
Kindergarten - per term fee						
4 Year Old (15 hours)	\$385.00	\$395.00	2.6%	\$10.00	Yes	No
4 Year Old - More than one child enrolled (15 hours)	\$385.00	\$395.00	2.6%	\$10.00	Yes	No
3 Year Old (3 hours)	\$185.00	\$190.00	2.7%	\$5.00	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 2019/20 will be effective 1/1/20 - 31/12/20.</i>						
Long Day Care - Tallangatta (Open 7:00am to 6:00pm)						
Long Day Care fees - full day	\$93.00	\$95.00	2.2%	\$2.00	Yes	No
Long Day Care fees - half day*	\$46.50	\$47.50	2.2%	\$1.00	Yes	No
Long Day Care fees (school age - Before School Care)	\$20.00	\$20.00	0.0%	\$0.00	Yes	No
Long Day Care fees (school age - After School Care)	\$25.00	\$25.00	0.0%	\$0.00	Yes	No
Long Day Care fees (school age - Vacation Care)	\$41.00	\$41.00	0.0%	\$0.00	Yes	No
<i>* (half day - 7:00am to 12:30pm or 12:30pm to 6:00pm)</i>						
Long Day Care – Bellbridge (Open 7:30am to 6:00pm)						
Long Day Care fees - full day	\$100.00	\$100.00	0.0%	\$0.00	Yes	No
Long Day Care fees - half day*	\$50.00	\$50.00	0.0%	\$0.00	Yes	No
Long Day Care fees (school age - Before School Care)	\$10.00	\$10.00	0.0%	\$0.00	Yes	No
Long Day Care fees (school age - After School Care)	\$20.00	\$20.00	0.0%	\$0.00	Yes	No
Long Day Care fees (school age - Vacation Care)	NA	NA	0.0%	\$0.00	Yes	No
<i>* (half day - 7:30am to 12:30pm or 12:30pm to 6:00pm)</i>						

Description	2018/19 (includes GST if applicable)	2019/20 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
-------------	---	---	------------	-------------	-----	-----------

Long Day Care – Walwa

(Open 9:00am to 3:30pm)

Long Day Care fees - full day	\$80.00	\$80.00	0.0%	\$0.00	Yes	No
Long Day Care fees - half day	NA	NA	0.0%	\$0.00	Yes	No
Long Day Care fees (school age - Before School Care)	NA	NA	0.0%	\$0.00	Yes	No
Long Day Care fees (school age - After School Care)	NA	NA	0.0%	\$0.00	Yes	No
Long Day Care fees (school age - Vacation Care)	NA	NA	0.0%	\$0.00	Yes	No

Swimming Pools

General Admission

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

Memberships - Standard

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

Description	2018/19 (includes GST if applicable)	2019/20 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Memberships - Early Bird						
Family Season Ticket (2 adults and up to 4 children)	\$120.00	\$120.00	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
Pool Hire						
Community groups (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
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
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

Description	2018/19 (includes GST if applicable)	2019/20 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
- 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
Note – all user groups must complete and comply with the conditions contained in the “Swimming Pool – User Group Release form”.						
Kiosk Sales						
All Items	RRP	RRP			Yes	No
Animal Control						
Registration and Permit Fees						
Dog Registration - Maximum*	\$111.50	\$115.10	3.2%	\$3.60	No	Partially
Dog Registration - Maximum Pensioner*	\$57.50	\$59.60	3.7%	\$2.10	No	Partially
Dog Registration - Reduced*	\$39.50	\$41.10	4.1%	\$1.60	No	Partially
Dog Registration - Reduced Pensioner*	\$21.50	\$22.60	5.1%	\$1.10	No	Partially
Dog Registration - Working Dog*	\$21.50	\$22.60	5.1%	\$1.10	No	Partially
Cat Registration - Maximum*	\$110.00	\$115.10	4.6%	\$5.10	No	Partially
Cat Registration - Maximum Pensioner*	\$56.00	\$59.60	6.4%	\$3.60	No	Partially
Cat Registration - Reduced*	\$38.00	\$41.10	8.2%	\$3.10	No	Partially
Cat Registration - Reduced Pensioner*	\$20.00	\$22.60	13.0%	\$2.60	No	Partially
Registration - Animal Business*	\$97.00	\$120.00	23.7%	\$23.00	No	Partially
Transfer of Registration from Another Municipality	\$10.50	\$11.00	4.8%	\$0.50	No	Partially
Replacement Registration Tag	\$10.50	\$11.00	4.8%	\$0.50	No	Partially
Permit to Keep Multiple Animals	\$55.00	\$57.00	3.6%	\$2.00	No	Partially
Animals registered for the first time between 1 January and 28 February*	Dog - \$14.00 Cat - \$12.50	\$15.10	4.1%	\$0.60	No	Partially

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

Description	2018/19 (includes GST if applicable)	2019/20 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Impoundment Fees						
Release - per animal (Cats and Dogs)	\$99.00	\$100.00	1.0%	\$1.00	Yes	No
Release - per animal (Cattle, Sheep, Horses and Other)	\$46.00	\$47.00	2.2%	\$1.00	Yes	No
Sustenance - per animal per day (All Animals)	\$21.00	\$22.00	4.8%	\$1.00	Yes	No
Transport (Cattle, Sheep and Horses)	Cost including all labour + 50%	Cost including all labour + 50%			Yes	No
Cat Trap Hire						
Deposit	\$50.00	\$50.00	0.0%	\$0.00	No	No
Fee (per week)	\$10.00	\$11.00	10.0%	\$1.00	Yes	No
Building						
Class 1, 2 and 10 - (Dwellings and Outbuildings)						
New Dwellings (up to 4 inspections included)	Cost of Works x 0.005 (Minimum Fee \$1,575)	Cost of Works x 0.005 (Minimum Fee \$1,580)			Yes	No
External Additions (up to 4 inspections included)	Cost of Works x 0.005 (Minimum Fee \$1,025)	Cost of Works x 0.005 (Minimum Fee \$1,030)			Yes	No
Internal Alterations (up to 2 inspections included)	Cost of Works x 0.005 (Minimum Fee \$800)	Cost of Works x 0.005 (Minimum Fee \$805)			Yes	No
Multi Unit Developments (up to 4 inspections per unit included)	Cost of Works x 0.005 (Minimum Fee \$1,225 per unit)	Cost of Works x 0.005 (Minimum Fee \$1,230 per unit)			Yes	No
Class 3, 4, 5, 6, 7, 8 and 9 (Commercial, Industrial and Other)						
< \$30,000	\$890.00	\$910.00	2.2%	\$20.00	Yes	No
\$30,001 - \$100,000	\$475 + Cost of Works x 0.0125	\$480 + Cost of Works x 0.0125			Yes	No

Description	2018/19 (includes GST if applicable)	2019/20 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
\$100,001 - \$500,000	\$1,575 + Cost of Works x 0.003	\$1,580 + Cost of Works x 0.003			Yes	No
\$500,001+	\$3,250 + Cost of Works x 0.0016	\$3,255 + Cost of Works x 0.0016			Yes	No
Additional Inspections						
Inspection	\$215.00	\$220.00	2.3%	\$5.00	Yes	No
Minor Works						
Garages, Carports <\$5,000 in value (1 inspection included)	\$430.00	\$440.00	2.3%	\$10.00	Yes	No
Garages, Carports \$5,000<\$10,000 in value (1 inspection included)	\$550.00	\$560.00	1.8%	\$10.00	Yes	No
Garages, Carports \$10,000<\$20,000 in value (1 inspection included)	\$620.00	\$630.00	1.6%	\$10.00	Yes	No
Garages, Carports >\$20,000 (up to 2 inspections included)	\$720.00	\$730.00	1.4%	\$10.00	Yes	No
Swimming Pools (above ground)	\$555.00	\$560.00	0.9%	\$5.00	Yes	No
Swimming Pools (in-ground)	\$750.00	\$760.00	1.3%	\$10.00	Yes	No
Swimming Pool (Fence only)	\$225.00	\$230.00	2.2%	\$5.00	Yes	No
Building Removals, Verandas, Re-stumping, Fences, Heaters (up to 1 inspection included)	\$555.00	\$560.00	0.9%	\$5.00	Yes	No
Demolitions						
All Types (up to 2 inspections included)	\$410.00	\$420.00	2.4%	\$10.00	Yes	No
Lodgement Fee						
Domestic and Commercial (>\$5,000)	As Regulated	As Regulated			No	Yes
Building Commission Levies						
Domestic (>\$10,000 Cost of Works)	As Regulated	As Regulated			No	Yes
Commercial (>\$10,000 Cost of Works)	As Regulated	As Regulated			No	Yes

Description	2018/19 (includes GST if applicable)	2019/20 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Other Services						
Application for Extension of Time	\$89.00	\$90.00	1.1%	\$1.00	Yes	No
Records Retrieval (Non FOI)	\$90 per hour (\$50.00 minimum charge)	\$90 per hour (\$50.00 minimum charge)			Yes	No
Occupancy Permits (not in conjunction with Building Permit)	150% of the costs of works for Relevant Building Permit	150% of the costs of works for Relevant Building Permit			Yes	No
Owner-builder Certificate of Consent	As Regulated	As Regulated			Yes	Yes
Building Certificates	As Regulated	As Regulated			No	Yes
Consideration for report and consent under Section 29A of the Act (Building Permit Application for Demolition)	As Regulated	As Regulated			Yes	Yes
Consideration for report and consent under Part 4, 5, 8 or 604(4) of the regulations	As Regulated	As Regulated			Yes	Yes
Consideration for report and consent under 610(2) of the regulations (Stormwater Discharge Points)	As Regulated	As Regulated			Yes	Yes
Building Compliance (Cost +50%) (minimum \$600)	Cost + 50%	Cost + 50%			Yes	No

Planning

Application for a Permit or to Amend a Planning Permit

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

Description	2018/19 (includes GST if applicable)	2019/20 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
To develop land (other than for a single dwelling per lot) if the estimated cost of development included in the application is:						
Class 4 - \$10,000 or less	As Regulated	As Regulated			No	Yes
Class 5 - \$10,000 to \$250,000	As Regulated	As Regulated			No	Yes
Class 6 - \$250,000 to \$500,000	As Regulated	As Regulated			No	Yes
Class 7 - \$500,000 to \$1,000,000	As Regulated	As Regulated			No	Yes
Class 8 - \$1,000,000 to \$7,000,000	As Regulated	As Regulated			No	Yes
Class 9 - \$7,000,000 to \$10,000,000	As Regulated	As Regulated			No	Yes
Class 10 - \$10,000,000 to \$50,000,000	As Regulated	As Regulated			No	Yes
Class 11 - Over \$50,000,000	As Regulated	As Regulated			No	Yes
Class 12 - Subdivide existing building	As Regulated	As Regulated			No	Yes
Class 13 - Subdivide land into two lots	As Regulated	As Regulated			No	Yes
Class 14 - To effect a realignment of a common boundary between lots or to consolidate two or more lots	As Regulated	As Regulated			No	Yes
Class 15 - To subdivide land	As Regulated	As Regulated			No	Yes
Class 16 - To remove a restriction (within the meaning of the Subdivision Act 1988) over land if the land has been used or developed for more than 2 years before the date of the applications in a manner which would have been lawful under the Planning and Environment Act 1987 but for the existence of the restriction	As Regulated	As Regulated			No	Yes
Class 17 - To create, vary or remove a restriction within the meaning of the Subdivision Act 1988 or to create or remove a right of way	As Regulated	As Regulated			No	Yes
Class 18 - To create, vary or remove an easement other than a right of way or to vary or remove a condition in the nature of an easement other than a right of way in a Crown grant	As Regulated	As Regulated			No	Yes

Description	2018/19 (includes GST if applicable)	2019/20 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Amend an Application (Regulation 8A)						
Amend an application for a permit after notice has been given for every class of application (other than Class 4)	As Regulated	As Regulated			No	Yes
Amend an application for a permit after notice has been given for every class of application (other than Class 5)	As Regulated	As Regulated			No	Yes
Combined Permit Applications						
The fee for an application for any combination of the classes of application outlined above is the sum arrived at by adding the highest of the fees which would have applied if separate applications had been made plus 50% of each of the other fees which would have applied if separate applications had been made.						
Application to Amend the Planning Scheme						
Stage 1	As Regulated	As Regulated			No	Yes
Stage 2	As Regulated	As Regulated			No	Yes
Stage 3	As Regulated	As Regulated			No	Yes
Stage 4	As Regulated	As Regulated			No	Yes
Other						
Certificate of Compliance	As Regulated	As Regulated			No	Yes
Planning Certificate	As Regulated	As Regulated			No	Yes
Satisfaction Matters - Determining a matter where a planning scheme specifies that the matter must be done to the satisfaction of a responsible authority or a referral authority	As Regulated	As Regulated			No	Yes
Consideration of a Request for the Demolition of a Building	As Regulated	As Regulated			No	Yes
Application for Extension of Time	\$89.00	\$90.00	1.1%	\$1.00	Yes	No
Records Retrieval (Non FOI)	\$90 per hour (\$50.00 minimum charge)	\$90 per hour (\$50.00 minimum charge)			Yes	No

Description	2018/19 (includes GST if applicable)	2019/20 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Assessment of a Development Plan	\$130 + \$30 per lot	\$130 + \$30 per lot			Yes	No
Public Notice of an Application	\$42.00	\$43.00	2.4%	\$1.00	Yes	No
Admin Fee for Section 173 Agreements	\$54.00	\$55.00	1.9%	\$1.00	Yes	No
Request for Written Planning Information	\$72.00	\$74.00	2.8%	\$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

Local Laws

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

Description	2018/19 (includes GST if applicable)	2019/20 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Environmental Health						
Food Premises - Class 1 ready to eat potentially hazardous served to vulnerable groups, e.g. hospitals)	\$550.00	\$565.00	2.7%	\$15.00	No	Partially
Food Premises - Class 2 (potentially hazardous unpackaged foods, e.g. hotels)	\$410.00	\$420.00	2.4%	\$10.00	No	Partially
Food Premises - Class 3 (Unpacked low risk or pre-packaged potentially hazardous, e.g. xx)	\$265.00	\$275.00	3.8%	\$10.00	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	\$210.00	\$215.00	2.4%	\$5.00	No	Partially
Temporary Food Premises - Class 3	\$130.00	\$135.00	3.8%	\$5.00	No	Partially
Temporary Food Premises - Class 4	\$265.00	\$0.00		\$0.00	No	Partially
Transfer Fee - All Others	50% of Applicable Fee	50% of Applicable Fee			No	No
Late Penalty Fee - Premises Registrations	50% of Applicable Fee	50% of Applicable Fee			No	No
Prescribed Accommodation up to 9 beds	\$190.00	\$195.00	2.6%	\$5.00	No	Partially
Prescribed Accommodation 10 or more beds	\$260.00	\$265.00	1.9%	\$5.00	No	Partially
Health Act Premises (e.g. hairdressing, skin penetration)	\$150.00	\$155.00	3.3%	\$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	\$160.00	\$165.00	3.1%	\$5.00	No	Partially
Caravan Park - Registration	As Regulated	As Regulated			No	Yes
Caravan Park – Transfer	As Regulated	As Regulated			No	Yes
Septic Tank Permit (New)	\$510.00	\$520.00	2.0%	\$10.00	No	Partially
Septic Tank Permit (Alteration)	\$250.00	\$255.00	2.0%	\$5.00	No	Partially
Septic Tank Permit (Re-inspection)	\$205.00	\$210.00	2.4%	\$5.00	No	Partially
Records Retrieval (Non FOI)	\$90 per hour (\$50.00 minimum charge)	\$90 per hour (\$50.00 minimum charge)			No	No

Description	2018/19 (includes GST if applicable)	2019/20 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Corryong Saleyards						
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
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
Other Fees						
Unreported Stock movement	additional 25% on top of any per head and pen fees payable	additional 25% on top of any per head and pen fees payable			Yes	No
Truck wash	\$1 for 2 minutes	\$1 for 2 minutes			Yes	No

Description	2018/19 (includes GST if applicable)	2019/20 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
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
Property						
Land Information Certificate	As Regulated	As Regulated			No	Yes
Valuation Certificate	As Regulated	As Regulated			No	Yes
Freedom of Information						
Application Fee	As Regulated	As Regulated			No	Yes
Charge for Search Time	As Regulated	As Regulated			No	Yes
Charge for Supervision	As Regulated	As Regulated			No	Yes
Charge for providing black and white photocopy	As Regulated	As Regulated			No	Yes
Other Fees	As Regulated	As Regulated			No	Yes
Meeting Rooms and Facilities						
Tallangatta Council Office: Indi, Mitta or Snowy - Meeting Room						
Not for Profit Community Group - Half Day	\$0.00	\$0.00	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

Description	2018/19 (includes GST if applicable)	2019/20 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Tallangatta Library, Early Years and Community Centre - Activity Space						
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
Tallangatta Library, Early Years and Community Centre - Library Meeting Room						
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
Tallangatta Library, Early Years and Community Centre - Meeting Room						
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
Corporate						
Records Retrieval (Non FOI)	\$90 per hour (\$50.00 minimum charge)	\$90 per hour (\$50.00 minimum charge)			Yes	No
Voters Rolls - no longer available for sale	NA	NA			No	No
Council Minutes - Mail outs to Private Citizens	\$350.00	\$350.00	0.0%	\$0.00	Yes	No

Description	2018/19 (includes GST if applicable)	2019/20 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Disabled Parking Permit	\$9.00	\$9.50	5.6%	\$0.50	Yes	No
Debt Collection						
Location/Search Fee	At Cost	At Cost			No	No
Property Title Search	At Cost	At Cost			No	No
Filing/Listing Fee	At Cost	At Cost			No	No
Caveat Fee	At Cost	At Cost			No	No
Beneficiary Search	At Cost	At Cost			No	No
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
Photocopying and Faxing						
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
Other Fees						
Standpipe Water Charge per Kilolitre	\$4.20	\$4.30	2.4%	\$0.10	No	No
Standpipe Key Deposit	\$50.00	\$50.00	0.0%	\$0.00	No	No
Airport Fees						
Corryong Airport Hire - Half Day (Not for Profit Community Groups)	\$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

Description	2018/19 (includes GST if applicable)	2019/20 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
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