

towongshire



innovation : technology : sustainability

BUDGET 2020/21

(Adopted 25 August 2020)

Includes:

Strategic Resource Plan - 2020/21 to 2023/24

Long Term Financial Plan - 2020/21 to 2029/30

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Mayor's Introduction

On behalf of Council I am pleased to present the Budget Report for 2020/21 to the ratepayers and residents of Towong Shire. This Report contains the Budget for 2020/21, the Strategic Resource Plan that covers the period to 2023/24 and the Long Term Financial Plan which projects through to 2029/30.

The second half of 2019/20 brought with it unprecedented times for our municipality and Council. We had the devastating bushfires in the Upper Murray which will take a considerable amount of time to repair, rebuild and recover from and then the COVID-19 pandemic. Both these significant events have contributed to delaying the delivery of a number of community projects as well as Council's capital works program. The pandemic has also had a significant impact on the ability to commence the planned bushfire recovery works and recovery programs due to isolation restrictions and physical distancing rules.

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.

Council obtained approval from the Essential Services Commission (ESC) for a higher rate cap of 5.55% for the 2017/18 to 2020/21 financial years, 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.

Council recognises the impact the bushfires and COVID-19 are having on the communities of Towong Shire and is trying to avoid putting our ratepayers under further pressure by working hard to keep rate increases to a minimum.

Council has been able to secure State funding to accommodate not passing on the ESC approved 5.55% rate cap and as a result will not pass on any increases to the rates and charges for 2020/21.

This budget delivers on a range of key projects for our community, which includes:

- Continuing the Colac Colac Caravan Park upgrade
- Continuing upgrades to the Tallangatta Holiday Park
- Delivering the Bullioh Netball Court upgrade
- Continuing the Corryong town streetscape upgrade
- Commencing Dartmouth and Mitta streetscape upgrades
- Attracting business and government agencies to operate within our Shire.

This budget also contains the new Bushfire Relief and Recovery Directorate which will deliver the relief and recovery programs for the whole of Towong Shire with a rebuild and recovery focus not only on the Upper Murray but also other communities throughout the Shire that have all been impacted.

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 2020/21 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 as well as taking into consideration the significant impacts the bushfires and COVID-19 have taken on Council's communities.

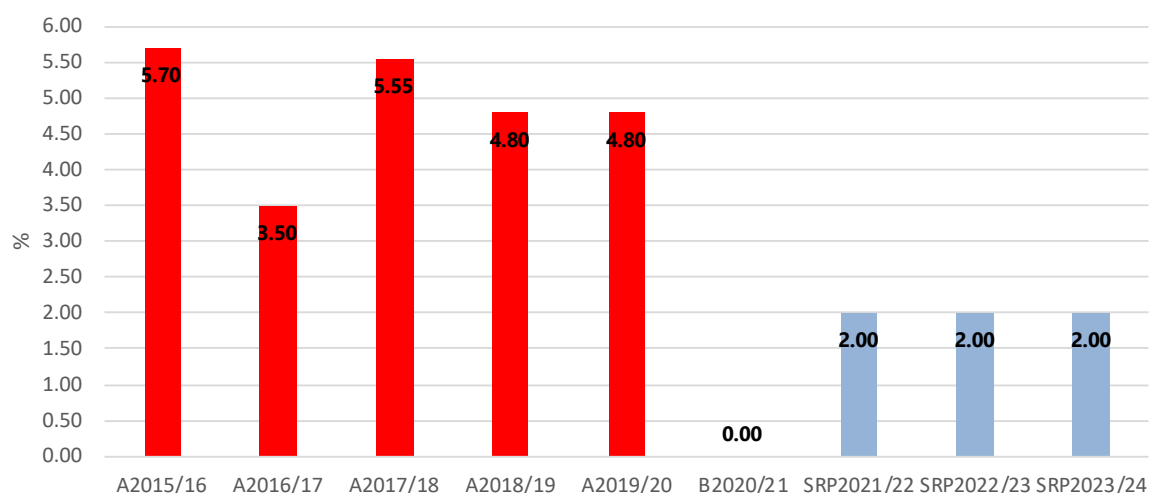
This budget document also contains Council's updated Strategic Resource Plan (2020/21 to 2023/24) and Long Term Financial Plan (2020/21 to 2029/30) to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of these Plans is financial sustainability in 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. There has been a significant impact on the community with the recent bushfires and then immediately following the impact of COVID-19. In light of this Council has determined not to pass on any rate increases to the Towong Shire community. Whilst this may go against the sustainability indicators of Council's Long Term Financial Plan, Council is not willing to pass any required increases that would put additional pressures on the community and will continue to lobby the State and Commonwealth Government's for additional funding and support.

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.

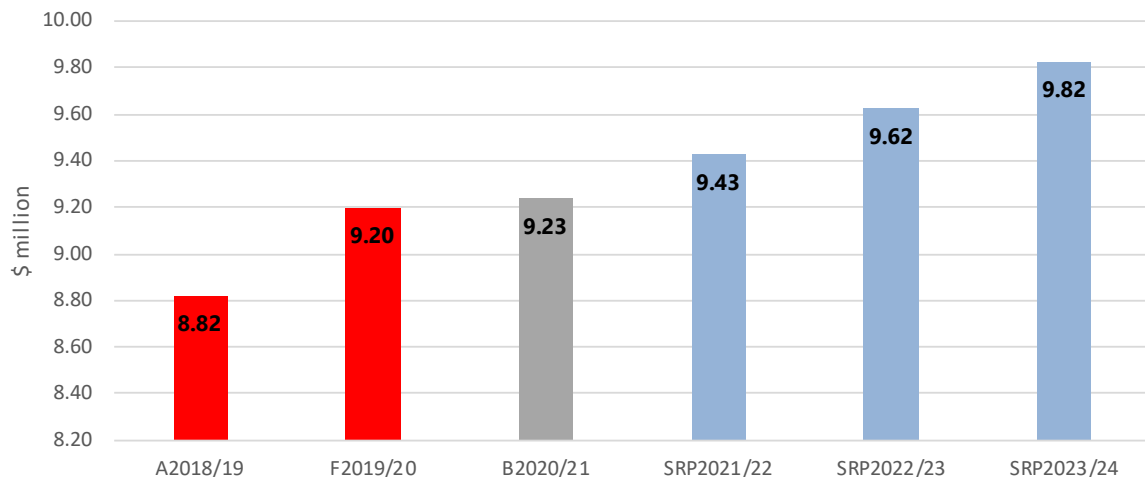
1. Rate increase



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

The average rate will not increase in 2020/21 even though Council has approval for an average rate increase of 5.55% for 2020/21. Council has forecast the average rate to increase from 2021/22 in line with the current year's rate cap of 2.00% and remain at this level through to 2029/30. It should be noted that at this level of rate increase Council will not be financially sustainable into the future and will have insufficient current assets to cover its liabilities from 2027/28.

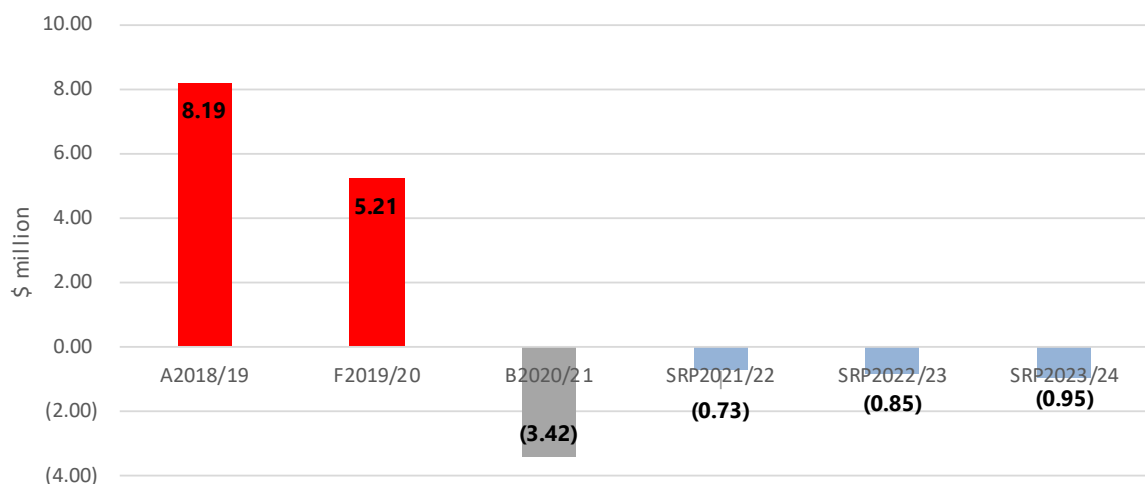
2. Total rates and charges



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 not increase for the 2020/21 year. The kerbside collection charges and waste facilities management charge will remain the same as the prior year. This will see Council collect total rates and charges of \$9.23 million.

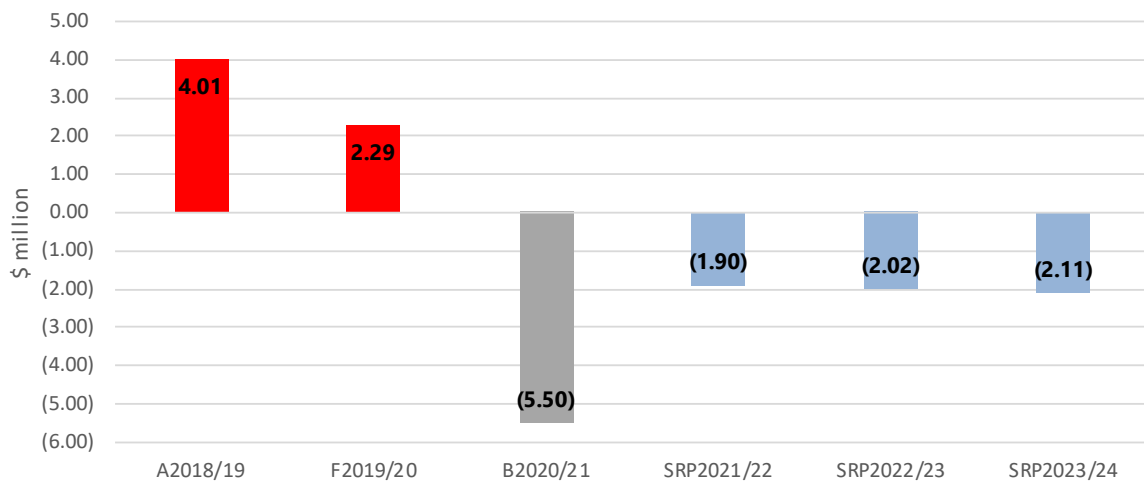
3. Operating result



The operating result recognises all revenue received by Council (including capital grants) and all operating expenditure. The expected operating result for the 2020/21 year is a deficit of \$3.42 million, which is a decrease of \$8.63 million from 2019/20. Council has recognised a significant level of grant revenue in 2019/20 ahead of anticipated timeframes for actual project or service delivery expenditure in 2020/21. Council only raises revenue to provide services and infrastructure and not to make a profit.

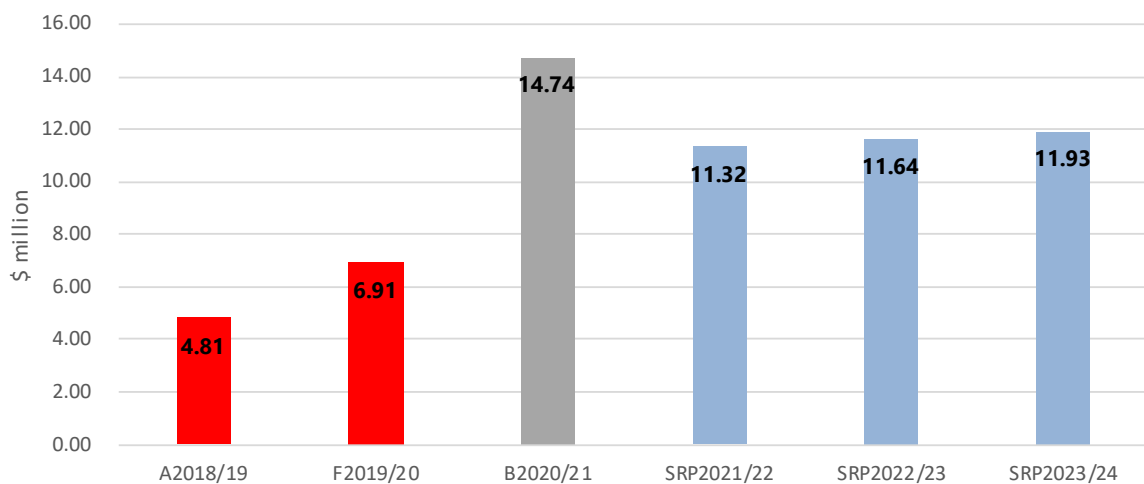
Any surplus or deficit in the operating result should be considered in the context of the adjusted underlying result at item 4.

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 surpluses in 2018/19 and 2019/20 are primarily due to receiving the advance payment of half of the following financial year's Commonwealth Government's Financial Assistance Grants. The 2020/21 result sees significant expenditure of the operating grants received in 2019/20 for bushfire recovery.

5. Services

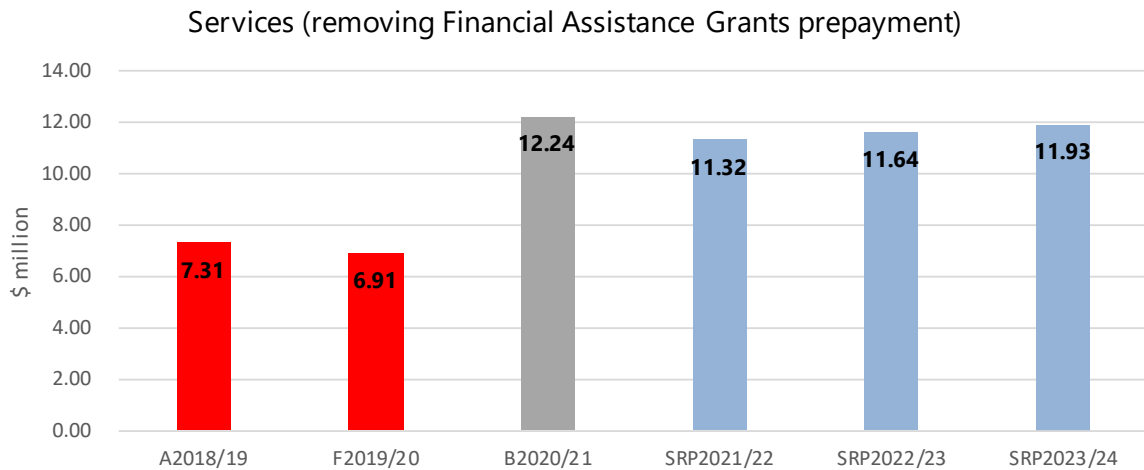


Council delivers a broad range of services to the Towong Shire community including libraries, maternal and child health, kindergartens, planning, kerbside waste collection and access to council assets such as roads, bridges and playgrounds. The net cost of delivering services is effectively the shortfall 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.

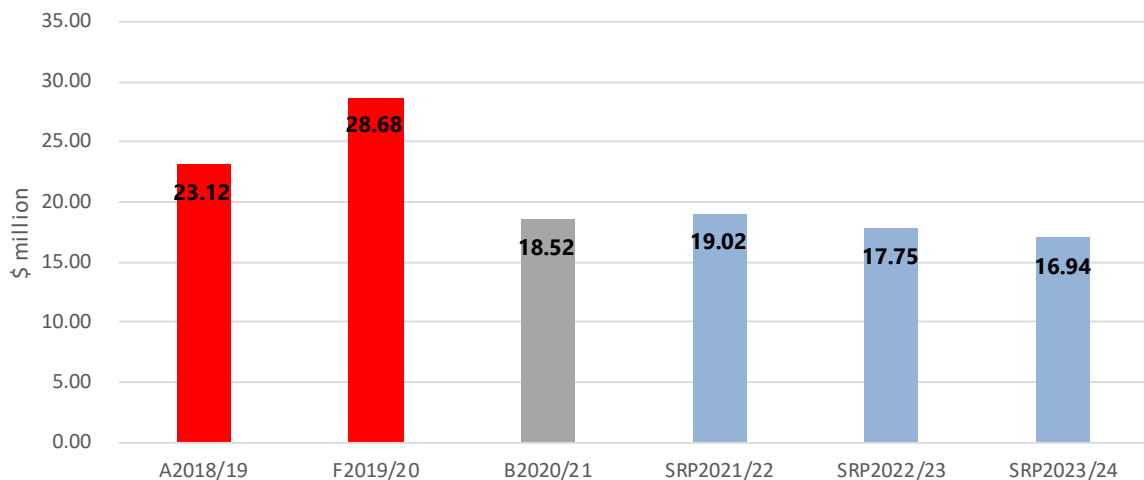
The net cost of all services delivered to the community for the 2020/21 year is expected to be \$14.74 million which is an increase of \$7.83 million from 2019/20. The actual figures for 2018/19 and 2019/20 are considerably lower than expected due to receiving the advance payment of half of the following

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 \$7.31 million in 2018/19 and \$12.24 million in 2020/21 which is consistent with Council's Long Term Financial Plan. The effect of removing the payment in advance is reflected in the graph below.

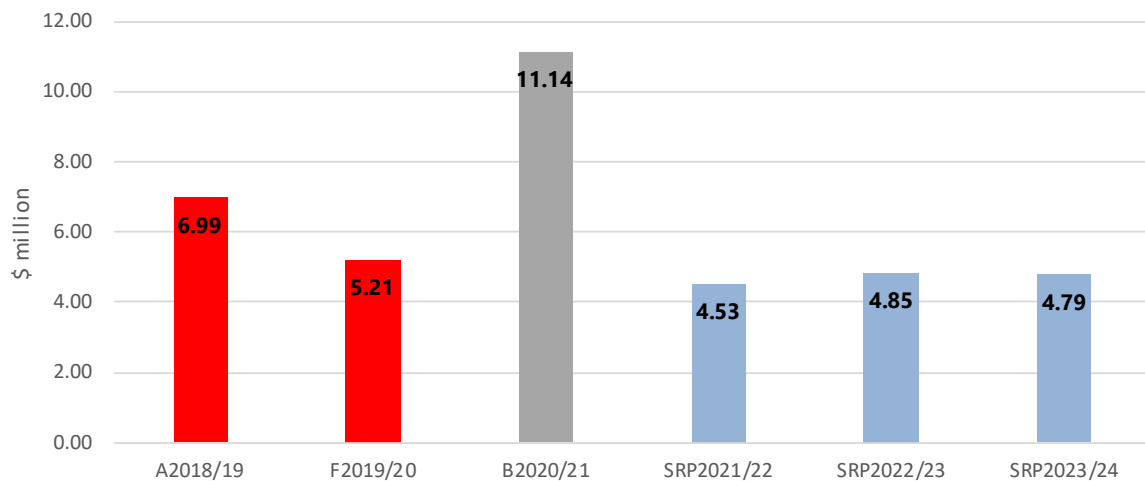


6. Cash and investments



Cash and investments are expected to decrease by \$10.16 million during the year to \$18.52 million at 30 June 2021. Council has recognised a significant level of grant revenue in 2019/20 ahead of anticipated timeframes for actual associated project or service delivery expenditure in 2020/21 including receiving the advance payment of approximately half of the following financial year's Commonwealth Government's Financial Assistance Grants in 2019/20 as well as significant funding for bushfire recovery.

7. Capital works

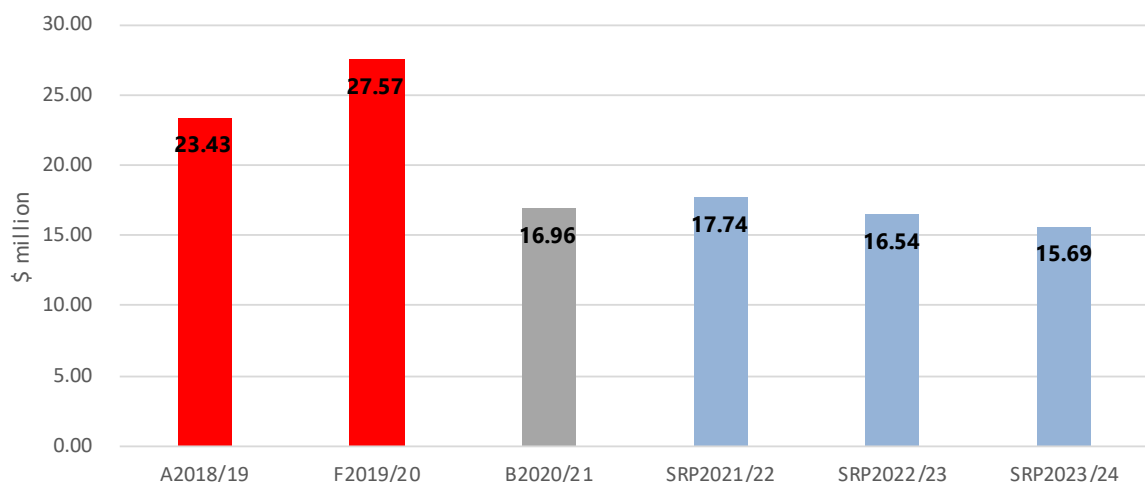


The capital works program for the 2020/21 year is \$11.14 million. The capital works program comprises of a number of significant projects including Fixing Country Roads – Hanson St Corryong as well as annual infrastructure renewal programs. The capital works program has been set and prioritised based 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 \$1.166 million of grants and the balance of \$10.199 million from Council's rates and charges and current cash holdings.

The estimated carry forward capital works at 30 June 2019 of \$6.00 million has been included in the \$11.14 million. This high level of carry forward capital works is primarily due to delays experienced as a result of the bushfire and the COVID-19 pandemic.

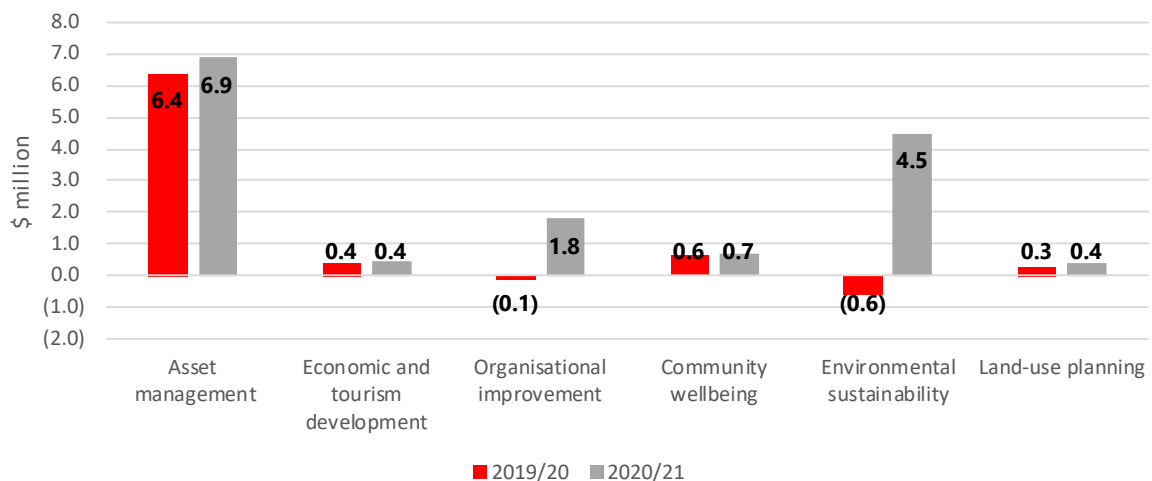
Council uses the Moloney Asset Model to help manage Council's assets and determine its level of expenditure on asset renewal. The model has been developed by an independent specialist in the field of asset management and is widely used by Councils throughout Victoria. Council is committed to undertaking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



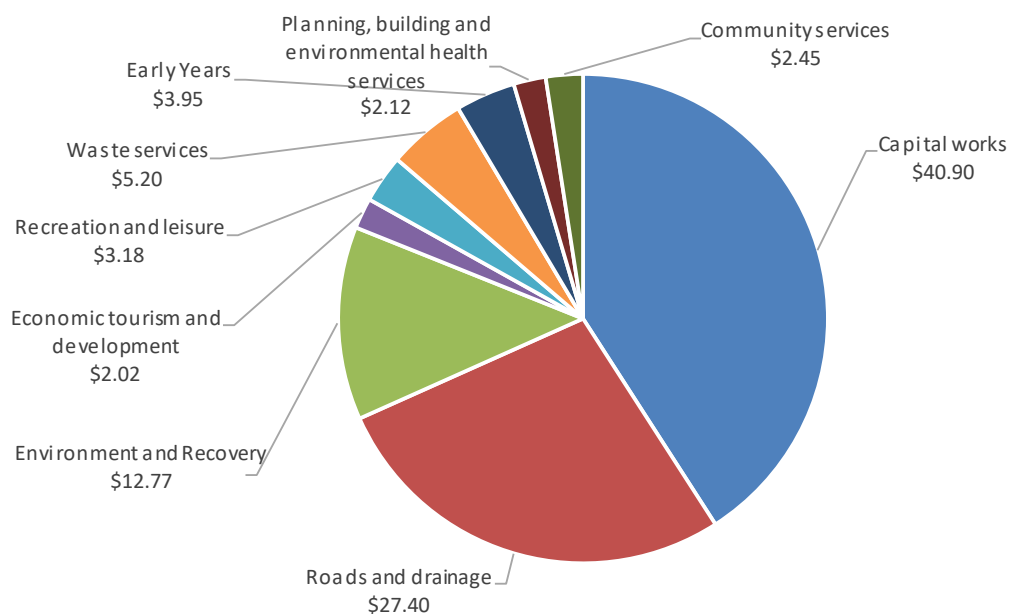
Net current assets (working capital) will reduce by \$10.61 million to \$16.96 million. Net current assets are forecast to be \$27.57 million as at 30 June 2020.

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 2020/21 year compared to the forecast for 2019/20. There are significant changes in Organisational improvement and Environmental sustainability. The change in Organisational improvement is primarily due to the advance payment of approximately half the 2020/21 Financial Assistance Grants paid in 2019/20 whilst the change in Environmental sustainability is due to the expenditure relating to bushfire recovery.

10. Council expenditure allocations



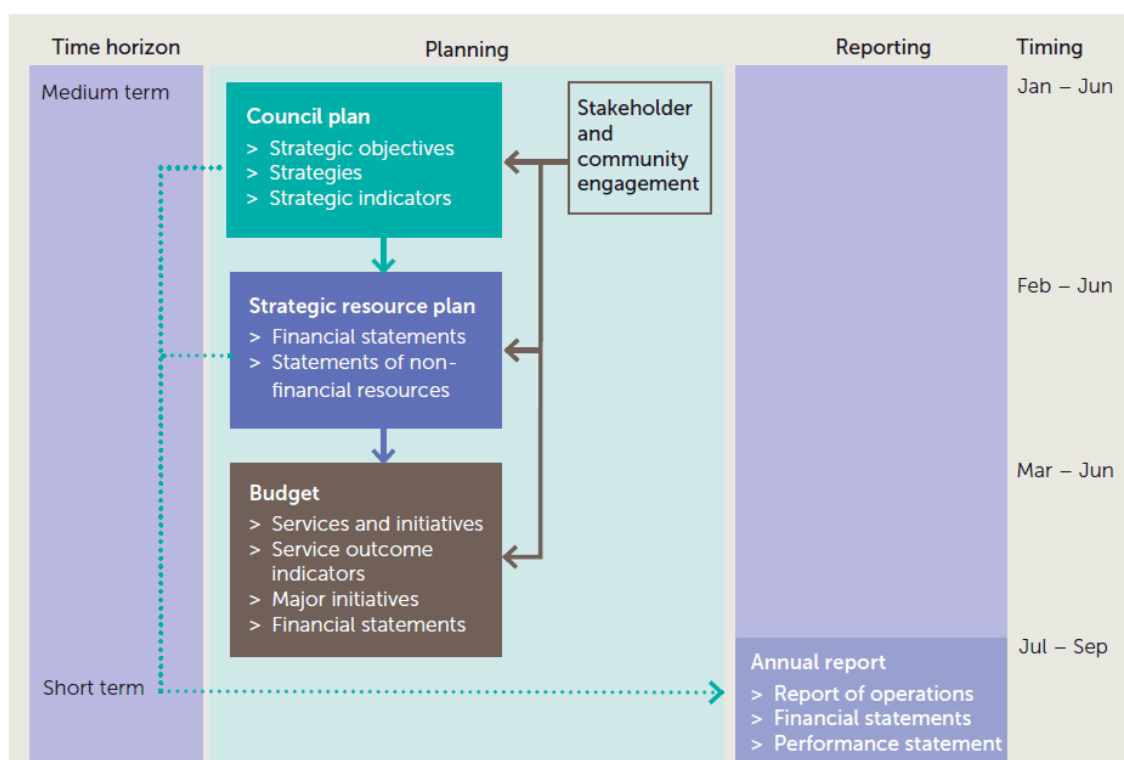
The above chart shows how much is allocated to each service area for every \$100 that Council is planning to spend in 2020/21. Council overheads, governance costs and administrative costs are allocated to our external facing services using an internal overhead allocation model.

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 Legislative 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

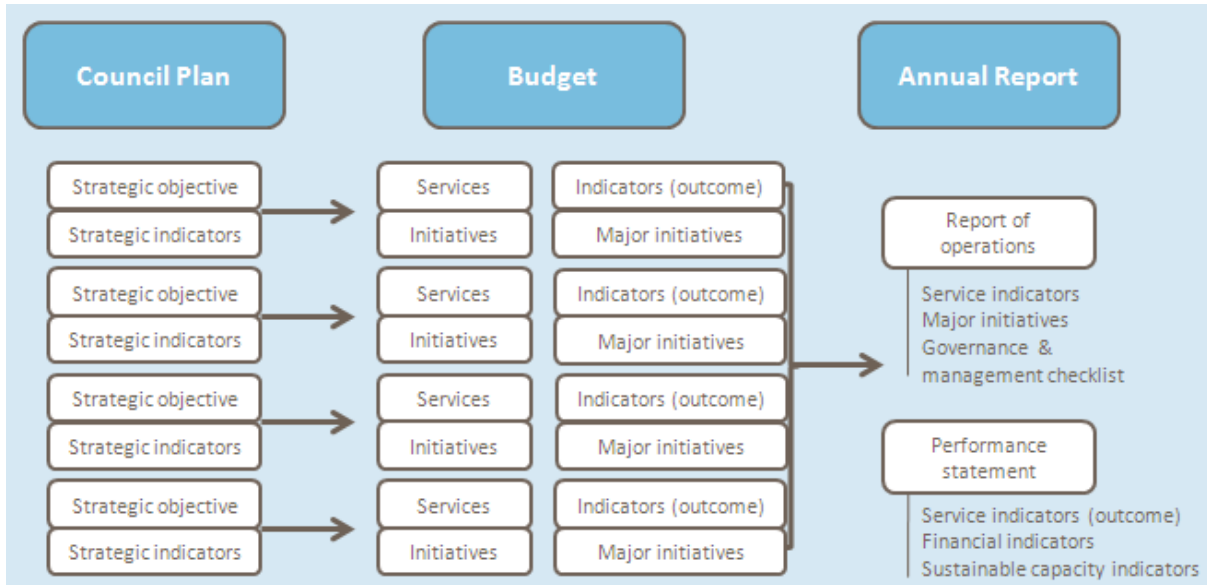
1.3 Strategic objectives

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 2020/21 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 | | 4,189 <u>(2,386)</u> 1,803 |

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 | | 2,278 <u>(1,565)</u> 713 |

Council Plan Strategies

- 2.1 Develop the 2017-2021 Towong Shire Healthy Communities Plan - **COMPLETE**
- 2.2 Review immunisation services - **COMPLETE**
- 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 - **COMPLETE**
- 2.8 Seek funding to upgrade the Eskdale cricket facilities - **COMPLETE**
- 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 - **COMPLETE**
 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) - **COMPLETE**
- 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 - **COMPLETE**
- 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
- 2.23 Update recreation masterplans to determine future recreation priorities
- 2.24 Consider the future of the Corryong Junior Campus

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 | | 7,874 (982) 6,892 |

Council Plan Strategies

- 3.1 Deliver the Corryong Airport upgrade - **COMPLETE**
- 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 - **COMPLETE**
- 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

Council Plan Strategies (continued)

- 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
- 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 – **COMPLETE**
- 3.16 Investigate options for the Bethanga Bay Recreation Reserve

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 | | 497 <u>(111)</u> 387 |

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

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 | | 4,895 (389) 4,506 |

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) - **COMPLETE**
- 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
- 5.15 Research options available for reticulated sewerage in Eskdale

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 | | 551 (117) 434 |

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 - **COMPLETE**
- 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 - **COMPLETE**
- 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
- 6.23 Host an economic development forum in 2020
- 6.24 Investigate options to support/promote farm gate and agribusiness opportunities

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 2020/21 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 | 1,803 | 4,189 | (2,386) |
| Community wellbeing | 713 | 2,278 | (1,565) |
| Asset management | 6,892 | 7,874 | (982) |
| Land-use planning | 387 | 497 | (111) |
| Environmental sustainability | 4,506 | 4,895 | (389) |
| Economic and tourism development | 434 | 551 | (117) |
| Total services and initiatives | 14,735 | 20,284 | (5,549) |
| Other non-attributable | - | | |
| Deficit before funding sources | 14,735 | | |
| Funding sources | | | |
| Rates and charges | (9,233) | | |
| Capital grants | (2,085) | | |
| Total funding sources | (11,318) | | |
| (Surplus)/deficit for the year | 3,417 | | |

3. Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the years 2020/21 to 2023/24 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

Pending Accounting Standards

The 2020-21 budget has been prepared based on the accounting standards applicable at the date of preparation. It has been updated to include the impact of AASB 16 Leases, AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities, but pending accounting standards that will be in effect from the 2020-21 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2020-21 financial statements, not considered in the preparation of the budget include:

AASB 1059 Service Concession Arrangements: Grantors

Comprehensive Income Statement

For the ten years ending 30 June 2030

| | Notes | Forecast | Budget | Strategic Resource Plan | | | Long Term Financial Plan | | | | | |
|--|--------|---------------|----------------|-------------------------|---------------|---------------|--------------------------|----------------|----------------|----------------|----------------|----------------|
| | | Actual | | Projections | | | Projections | | | | | |
| | | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Income | | | | | | | | | | | | |
| Rates and charges | 4.1.1 | 9,199 | 9,234 | 9,425 | 9,623 | 9,822 | 10,032 | 10,245 | 10,460 | 10,679 | 10,899 | 11,127 |
| Statutory fees and fines | 4.1.2 | 190 | 190 | 193 | 196 | 199 | 202 | 205 | 208 | 211 | 214 | 217 |
| User fees | 4.1.3 | 911 | 881 | 905 | 914 | 923 | 932 | 942 | 952 | 962 | 972 | 982 |
| Grants - Operating (recurrent) | 4.1.4 | 5,621 | 3,143 | 5,682 | 5,684 | 5,686 | 5,688 | 5,691 | 5,694 | 5,697 | 5,700 | 5,704 |
| Grants - Operating (non-recurrent) | 4.1.4 | 8,624 | 781 | - | - | - | - | - | - | - | - | - |
| Grants – Capital (recurrent) | 4.1.4 | 1,166 | 1,166 | 1,166 | 1,166 | 1,167 | - | - | - | - | - | - |
| Grants – Capital (non-recurrent) | 4.1.4 | 1,749 | 919 | - | - | - | - | - | - | - | - | - |
| 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 | 1,067 | 553 | 306 | 313 | 298 | 289 | 253 | 211 | 160 | 110 | 49 |
| Total income | | 28,527 | 16,867 | 17,677 | 17,896 | 18,095 | 17,143 | 17,336 | 17,525 | 17,709 | 17,895 | 18,079 |
| Expenses | | | | | | | | | | | | |
| Employee costs | 4.1.6 | 7,254 | 9,423 | 8,000 | 8,156 | 8,315 | 8,477 | 8,642 | 8,772 | 8,904 | 9,038 | 9,174 |
| Materials and services | 4.1.7 | 11,703 | 6,436 | 5,541 | 5,612 | 5,642 | 5,712 | 5,786 | 5,866 | 5,949 | 6,039 | 6,132 |
| Bad and doubtful debts | | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 4.1.8 | 4,070 | 4,123 | 4,267 | 4,370 | 4,416 | 4,460 | 4,496 | 4,526 | 4,564 | 4,605 | 4,653 |
| Borrowing costs | 4.1.9 | 26 | 24 | 151 | 157 | 186 | 204 | 184 | 162 | 139 | 114 | 88 |
| Other expenses | 4.1.10 | 268 | 279 | 459 | 464 | 491 | 525 | 531 | 537 | 543 | 549 | 555 |
| Total expenses | | 23,321 | 20,285 | 18,418 | 18,759 | 19,050 | 19,378 | 19,639 | 19,863 | 20,099 | 20,345 | 20,602 |
| Surplus/(deficit) for the year | | 5,206 | (3,418) | (731) | (852) | (945) | (2,225) | (2,292) | (2,328) | (2,380) | (2,440) | (2,513) |
| Other comprehensive income | | | | | | | | | | | | |
| Net asset revaluation increment /(decrement) | | - | - | - | - | - | - | - | - | - | - | - |
| Share of other comprehensive income of associates and joint ventures | | - | - | - | - | - | - | - | - | - | - | - |
| Total comprehensive result | | 5,206 | (3,418) | (731) | (852) | (945) | (2,225) | (2,292) | (2,328) | (2,380) | (2,440) | (2,513) |

Balance Sheet

For the ten years ending 30 June 2030

| Notes | Forecast | Budget | Strategic Resource Plan | | | Long Term Financial Plan | | | | | |
|---|--------------|----------------|-------------------------|----------------|----------------|--------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | | Projections | | | Projections | | | | | |
| | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Assets | | | | | | | | | | | |
| Current assets | | | | | | | | | | | |
| Cash and cash equivalents | 28,684 | 18,524 | 19,022 | 17,751 | 16,944 | 14,091 | 10,683 | 6,594 | 2,609 | (2,238) | (6,968) |
| Other financial assets | - | - | - | - | - | - | - | - | - | - | - |
| Trade and other receivables | 1,611 | 972 | 1,019 | 1,031 | 1,043 | 992 | 1,004 | 1,016 | 1,027 | 1,038 | 1,049 |
| 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 | 30,605 | 19,806 | 20,351 | 19,092 | 18,297 | 15,393 | 11,997 | 7,920 | 3,946 | (5,609) |
| 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 | 199,434 | 206,451 | 206,709 | 207,188 | 207,562 | 208,508 | 209,253 | 210,617 | 211,800 | 213,763 | 215,507 |
| Investment property | 1,074 | 1,074 | 1,074 | 1,074 | 1,074 | 1,074 | 1,074 | 1,074 | 1,074 | 1,074 | 1,074 |
| Intangible assets | 193 | 193 | 193 | 393 | 393 | 593 | 593 | 793 | 793 | 993 | 993 |
| Total non-current assets | 4.2.1 | 200,746 | 207,763 | 208,021 | 208,700 | 210,220 | 210,965 | 212,529 | 213,712 | 215,875 | 217,619 |
| Total assets | | 231,351 | 227,569 | 228,372 | 227,792 | 227,371 | 225,613 | 222,962 | 220,449 | 217,658 | 214,985 |
| Liabilities | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Trade and other payables | 1,476 | 828 | 740 | 749 | 756 | 769 | 779 | 789 | 800 | 812 | 824 |
| Trust funds and deposits | 338 | 343 | 348 | 353 | 358 | 363 | 368 | 373 | 378 | 383 | 388 |
| Provisions | 1,161 | 1,461 | 1,200 | 1,183 | 1,164 | 1,144 | 1,123 | 1,097 | 1,068 | 1,039 | 1,009 |
| Interest-bearing loans and borrowings | 56 | 219 | 327 | 272 | 334 | 355 | 376 | 400 | 424 | 451 | 478 |
| Total current liabilities | 4.2.2 | 3,031 | 2,851 | 2,615 | 2,557 | 2,631 | 2,646 | 2,659 | 2,670 | 2,685 | 2,699 |
| Non-current liabilities | | | | | | | | | | | |
| Provisions | 975 | 1,010 | 987 | 1,189 | 1,192 | 1,395 | 1,397 | 1,599 | 1,601 | 1,804 | 1,806 |
| Interest-bearing loans and borrowings | 197 | (22) | 1,771 | 1,899 | 2,365 | 2,610 | 2,234 | 1,834 | 1,410 | 959 | 481 |
| Total non-current liabilities | 4.2.2 | 1,172 | 988 | 2,758 | 3,088 | 3,557 | 4,005 | 3,631 | 3,433 | 3,011 | 2,763 |
| Total liabilities | | 4,203 | 3,839 | 5,373 | 5,645 | 6,169 | 6,636 | 6,277 | 6,092 | 5,681 | 4,986 |
| Net assets | | 227,148 | 223,730 | 222,999 | 222,147 | 221,202 | 218,977 | 216,685 | 214,357 | 211,977 | 209,537 |
| Equity | | | | | | | | | | | |
| Accumulated surplus | 111,215 | 107,797 | 107,066 | 106,214 | 105,269 | 103,044 | 100,752 | 98,424 | 96,044 | 93,604 | 91,091 |
| 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 | 227,148 | 223,730 | 222,999 | 222,147 | 221,202 | 218,977 | 216,685 | 214,357 | 211,977 | 209,537 |

Statement of Changes in Equity

For the four years ending 30 June 2024

| | Total \$'000 | Accumulated Surplus \$'000 | Revaluation Reserve \$'000 | Other Reserves \$'000 |
|---|-----------------|----------------------------------|----------------------------------|-----------------------------|
| 2020/21 | | | | |
| Balance at beginning of the financial year | 227,148 | 111,215 | 115,933 | - |
| Surplus/(deficit) for the year | (3,418) | (3,418) | - | - |
| Net asset revaluation increment/(decrement) | - | - | - | - |
| Transfer to other reserves | - | - | - | - |
| Transfer from other reserves | - | - | - | - |
| Balance at end of the financial year | 223,730 | 107,797 | 115,933 | - |
| 2021/22 | | | | |
| Balance at beginning of the financial year | 223,730 | 107,797 | 115,933 | - |
| Surplus/(deficit) for the year | (731) | (731) | - | - |
| Net asset revaluation increment/(decrement) | - | - | - | - |
| Transfer to other reserves | - | - | - | - |
| Transfer from other reserves | - | - | - | - |
| Balance at end of the financial year | 222,999 | 107,066 | 115,933 | - |
| 2022/23 | | | | |
| Balance at beginning of the financial year | 222,999 | 107,066 | 115,933 | - |
| Surplus/(deficit) for the year | (852) | (852) | - | - |
| Net asset revaluation increment/(decrement) | - | - | - | - |
| Transfer to other reserves | - | - | - | - |
| Transfer from other reserves | - | - | - | - |
| Balance at end of the financial year | 222,147 | 106,214 | 115,933 | - |
| 2023/24 | | | | |
| Balance at beginning of the financial year | 222,147 | 106,214 | 115,933 | - |
| Surplus/(deficit) for the year | (945) | (945) | - | - |
| Net asset revaluation increment/(decrement) | - | - | - | - |
| Transfer to other reserves | - | - | - | - |
| Transfer from other reserves | - | - | - | - |
| Balance at end of the financial year | 221,202 | 105,269 | 115,933 | - |

Statement of Cash Flows

For the ten years ending 30 June 2030

| | Notes | Forecast | Strategic Resource Plan | | | Long Term Financial Plan | | | | | | |
|---|-------|----------------|-------------------------|----------------|----------------|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | Actual | Budget | Projections | | | Projections | | | | | |
| | | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| | | Inflows | Inflows | Inflows | Inflows | Inflows | Inflows | Inflows | Inflows | Inflows | Inflows | Inflows |
| | | (Outflows) | (Outflows) | (Outflows) | (Outflows) | (Outflows) | (Outflows) | (Outflows) | (Outflows) | (Outflows) | (Outflows) | (Outflows) |
| Cash flows from operating activities | | | | | | | | | | | | |
| Rates and charges | | 9,519 | 9,232 | 9,413 | 9,612 | 9,810 | 10,019 | 10,232 | 10,447 | 10,666 | 10,886 | 11,113 |
| Statutory fees and fines | | 190 | 190 | 193 | 196 | 199 | 202 | 205 | 208 | 211 | 214 | 217 |
| User fees | | 911 | 881 | 905 | 914 | 923 | 932 | 942 | 952 | 962 | 972 | 982 |
| Grants - operating | | 15,112 | 4,565 | 5,647 | 5,683 | 5,686 | 5,752 | 5,692 | 5,695 | 5,699 | 5,702 | 5,707 |
| Grants - capital | | 2,915 | 2,085 | 1,166 | 1,166 | 1,167 | - | - | - | - | - | - |
| Interest received | | 441 | 391 | 291 | 298 | 281 | 271 | 235 | 191 | 139 | 88 | 26 |
| Trust funds and deposits taken | | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Other receipts | | 626 | 162 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 |
| Net GST refund / payment | | - | - | - | - | - | - | - | - | - | - | - |
| Employee costs | | (7,475) | (9,088) | (8,284) | (8,171) | (8,331) | (8,494) | (8,661) | (8,796) | (8,931) | (9,064) | (9,202) |
| Materials and services | | (10,374) | (5,230) | (4,294) | (4,324) | (4,311) | (4,337) | (4,365) | (4,397) | (4,431) | (4,470) | (4,510) |
| External contracts | | (509) | (524) | (540) | (556) | (573) | (590) | (608) | (626) | (645) | (664) | (684) |
| Utilities | | (187) | (196) | (206) | (216) | (227) | (238) | (250) | (263) | (276) | (290) | (305) |
| Trust funds and deposits repaid | | - | - | - | - | - | - | - | - | - | - | - |
| Other payments | | (323) | (1,413) | (1,048) | (971) | (1,015) | (1,059) | (1,084) | (1,107) | (1,129) | (1,152) | (1,176) |
| Net cash provided by/(used in) operating activities | 4.3.1 | 10,851 | 1,060 | 3,273 | 3,662 | 3,641 | 2,491 | 2,372 | 2,339 | 2,301 | 2,259 | 2,206 |
| Cash flows from investing activities | | | | | | | | | | | | |
| Payments for property, infrastructure, plant and equipment | | (5,206) | (11,140) | (4,525) | (4,849) | (4,790) | (5,406) | (5,241) | (5,890) | (5,746) | (6,569) | (6,396) |
| Proceeds from sale of property, infrastructure, plant and equipment | | - | - | - | - | - | - | - | - | - | - | - |
| Net cash provided by/ (used in) investing activities | 4.3.2 | (5,206) | (11,140) | (4,525) | (4,849) | (4,790) | (5,406) | (5,241) | (5,890) | (5,746) | (6,569) | (6,396) |
| Cash flows from financing activities | | | | | | | | | | | | |
| Finance costs | | (26) | (24) | (151) | (157) | (186) | (204) | (184) | (162) | (139) | (114) | (88) |
| Proceeds from borrowings | | - | - | 2,120 | 400 | 800 | 600 | - | - | - | - | - |
| Repayment of borrowings | | (54) | (56) | (219) | (327) | (272) | (334) | (355) | (376) | (400) | (424) | (451) |
| Net cash provided by/(used in) financing activities | 4.3.3 | (80) | (80) | 1,750 | (84) | 342 | 62 | (539) | (538) | (539) | (538) | (539) |
| Net increase/(decrease) in cash & cash equivalents | | 5,565 | (10,160) | 498 | (1,271) | (807) | (2,853) | (3,408) | (4,089) | (3,984) | (4,848) | (4,729) |
| Cash and cash equivalents at the beginning of the financial year | | 23,119 | 28,684 | 18,524 | 19,022 | 17,751 | 16,944 | 14,091 | 10,683 | 6,594 | 2,609 | (2,238) |
| Cash and cash equivalents at the end of the financial year | 4.3.4 | 28,684 | 18,524 | 19,022 | 17,751 | 16,944 | 14,091 | 10,683 | 6,594 | 2,609 | (2,238) | (6,968) |

Statement of Capital Works

For the ten years ending 30 June 2030

| | Forecast | Budget | Strategic Resource Plan | | | Long Term Financial Plan | | | | | |
|--|--------------|---------------|-------------------------|--------------|--------------|--------------------------|--------------|--------------|--------------|--------------|--------------|
| | Actual | | Projections | | | Projections | | | | | |
| | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Property | | | | | | | | | | | |
| Land | - | - | - | - | - | - | - | - | - | - | - |
| Land improvements | - | - | - | - | - | - | - | - | - | - | - |
| Total land | - | - | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - | - | - |
| Building improvements | 1,235 | 1,734 | 689 | 709 | 731 | 753 | 775 | 798 | 822 | 847 | 872 |
| Total buildings | 1,235 | 1,734 | 689 | 709 | 731 | 753 | 775 | 798 | 822 | 847 | 872 |
| Total property | 1,235 | 1,734 | 689 | 709 | 731 | 753 | 775 | 798 | 822 | 847 | 872 |
| Plant and equipment | | | | | | | | | | | |
| Plant, machinery and equipment | 931 | 1,137 | 980 | 745 | 913 | 941 | 969 | 998 | 1,028 | 1,059 | 1,091 |
| Fixtures, fittings and furniture | - | - | - | - | - | - | - | - | - | - | - |
| Computers and telecommunications | 10 | 499 | - | - | - | - | - | - | - | - | - |
| Library resources | 30 | 30 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Total plant and equipment | 971 | 1,666 | 1,000 | 765 | 933 | 961 | 989 | 1,018 | 1,048 | 1,079 | 1,111 |
| Infrastructure | | | | | | | | | | | |
| Roads | 4,774 | 6,146 | 2,360 | 2,465 | 2,583 | 2,719 | 2,871 | 3,037 | 3,207 | 3,520 | 3,664 |
| Bridges | 171 | 178 | 395 | 417 | 440 | 462 | 483 | 504 | 525 | 557 | 577 |
| Footpaths and cycleways | 45 | 140 | 34 | 37 | 40 | 43 | 45 | 47 | 50 | 51 | 53 |
| Kerb and channel | 30 | 30 | 44 | 50 | 55 | 60 | 66 | 72 | 78 | 95 | 97 |
| Drainage | 30 | 110 | 4 | 5 | 8 | 9 | 11 | 14 | 16 | 20 | 22 |
| Recreational, leisure and community facilities | - | - | - | - | - | - | - | - | - | - | - |
| Waste management | 65 | 135 | - | 400 | - | 400 | - | 400 | - | 400 | - |
| Parks, open space and streetscapes | 335 | 703 | - | - | - | - | - | - | - | - | - |
| Aerodromes | - | - | - | - | - | - | - | - | - | - | - |
| Other infrastructure | (2,450) | 268 | - | - | - | - | - | - | - | - | - |
| Total infrastructure | 3,000 | 7,740 | 2,836 | 3,374 | 3,126 | 3,693 | 3,477 | 4,074 | 3,876 | 4,643 | 4,413 |
| Total capital works expenditure | 5,206 | 11,140 | 4,525 | 4,849 | 4,790 | 5,406 | 5,241 | 5,890 | 5,746 | 6,569 | 6,396 |
| Represented by: | | | | | | | | | | | |
| New asset expenditure | 390 | 923 | 20 | 420 | 20 | 420 | 20 | 420 | 20 | 420 | 20 |
| Asset renewal expenditure | 3,816 | 4,280 | 3,525 | 3,684 | 4,770 | 4,986 | 5,221 | 5,470 | 5,726 | 6,149 | 6,376 |
| Asset expansion expenditure | - | - | - | - | - | - | - | - | - | - | - |
| Asset upgrade expenditure | 1,000 | 5,937 | - | - | - | - | - | - | - | - | - |
| Total capital works expenditure | 5,206 | 11,140 | 3,545 | 4,104 | 4,790 | 5,406 | 5,241 | 5,890 | 5,746 | 6,569 | 6,396 |

Statement of Human Resources

For the ten years ending 30 June 2030

| | Forecast Actual | Budget | Strategic Resource Plan Projections | | | Long Term Financial Plan Projections | | | | | |
|--------------------------------|--------------------|-------------------|--|-------------------|-------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 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 | 2029/30 \$'000 |
| Staff expenditure | | | | | | | | | | | |
| Employee costs - operating | 7,254 | 9,423 | 8,000 | 8,156 | 8,315 | 8,477 | 8,642 | 8,772 | 8,904 | 9,038 | 9,174 |
| Employee costs - capital | - | - | - | - | - | - | - | - | - | - | - |
| Total staff expenditure | 7,254 | 9,423 | 8,000 | 8,156 | 8,315 | 8,477 | 8,642 | 8,772 | 8,904 | 9,038 | 9,174 |
| Full Time Equivalent (FTE) | EFT | EFT | EFT | EFT | EFT | EFT | EFT | EFT | EFT | EFT | EFT |
| Staff numbers | | | | | | | | | | | |
| Employees | 84.4 | 107.6 | 94.0 | 94.0 | 94.0 | 94.0 | 94.0 | 94.0 | 94.0 | 94.0 | 94.0 |
| Total staff numbers | 84.4 | 107.6 | 94.0 | 94.0 | 94.0 | 94.0 | 94.0 | 94.0 | 94.0 | 94.0 | 94.0 |

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

| Department | Budget 2020/21 \$'000 | Comprises | |
|-----------------------------------|-----------------------------|----------------------------------|----------------------------------|
| | | Permanent Full time \$'000 | Permanent Part Time \$'000 |
| Organisational improvement | 2,269 | 1,673 | 596 |
| Community wellbeing | 1,479 | 475 | 1,004 |
| Asset management | 2,788 | 2,607 | 181 |
| Land-use planning | 261 | 261 | - |
| Environmental sustainability | 1,582 | 1,450 | 132 |
| Economic and tourism development | 329 | 100 | 229 |
| Total permanent staff expenditure | 8,708 | 6,566 | 2,142 |
| Casuals and other expenditure | 715 | | |
| Capitalised Labour costs | - | | |
| Total expenditure | 9,423 | | |

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

| Department | Budget 2020/21 FTE | Comprises | |
|----------------------------------|--------------------------|-------------------------------|-------------------------------|
| | | Permanent Full time FTE | Permanent Part Time FTE |
| Organisational improvement | 23.2 | 15.4 | 7.8 |
| Community wellbeing | 16.1 | 4.0 | 12.1 |
| Asset management | 34.3 | 32.0 | 2.3 |
| Land-use planning | 2.5 | 2.5 | - |
| Environmental sustainability | 18.7 | 17.0 | 1.7 |
| Economic and tourism development | 3.7 | 1.0 | 2.7 |
| Total permanent staff | 98.5 | 71.9 | 26.6 |
| Casuals and other | 9.1 | | |
| Capitalised Labour costs | - | | |
| Total staff | 107.6 | | |

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 2020/21.

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 |
|--------------------------------|--------------|--------------|-----------|--------------|
| | 2019/20 | 2020/21 | | |
| | \$'000 | \$'000 | \$'000 | % |
| General rates | 6,499 | 6,500 | 1 | 0.02% |
| Municipal charge | 1,213 | 1,220 | 7 | 0.58% |
| Rates in lieu | 51 | 51 | - | -% |
| Kerbside collection | 1,041 | 1,065 | 24 | 2.31% |
| Waste management | 395 | 398 | 3 | 0.76% |
| Total Rates and charges | 9,199 | 9,234 | 35 | 0.38% |

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 | 2019/20 | 2020/21 | Change |
|--|-------------|---------------|---------|
| | cents/\$CIV | cents/\$CIV | % |
| General rate for rateable residential properties | 0.4155 | 0.3889 | (6.40%) |
| General rate for rateable rural residential properties | 0.4155 | 0.3889 | (6.40%) |
| General rate for rateable rural properties | 0.3740 | 0.3500 | (6.40%) |
| General rate for rateable business properties | 0.3947 | 0.3695 | (6.40%) |
| General rate for rateable undeveloped residential properties | 1.4958 | 1.4000 | (6.40%) |

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 | 2019/20 \$'000 | 2020/21 \$'000 | Change \$'000 | Change % |
|---|-------------------|-------------------|------------------|--------------|
| Residential | 1,403 | 1,376 | (27) | (1.92%) |
| Rural Residential | 1,067 | 1,076 | 9 | 0.84% |
| Rural | 3,724 | 3,761 | 37 | 0.99% |
| Business | 179 | 167 | (12) | (6.70%) |
| Undeveloped residential | 126 | 120 | (6) | (4.76%) |
| Total amount to be raised by general rates | 6,499 | 6,500 | 1 | 0.02% |

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 | 2019/20 Number | 2020/21 Number | Change Number | Change % |
|------------------------------------|-------------------|-------------------|------------------|--------------|
| Residential | 1,667 | 1,690 | 23 | 1.38% |
| Rural Residential | 880 | 884 | 4 | 0.45% |
| Rural | 1,549 | 1,544 | (5) | (0.32%) |
| Business | 250 | 244 | (6) | (2.40%) |
| Undeveloped residential | 107 | 118 | 11 | 10.28% |
| Non-rateable | 452 | 453 | 1 | 0.22% |
| Total number of assessments | 4,905 | 4,933 | 28 | 0.57% |

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 | 2019/20 \$'000 | 2020/21 \$'000 | Change \$'000 | Change % |
|----------------------------|-------------------|-------------------|------------------|--------------|
| Residential | 337,727 | 353,771 | 16,044 | 4.75% |
| Rural Residential | 256,697 | 276,730 | 20,033 | 7.80% |
| Rural | 996,530 | 1,074,645 | 78,115 | 7.84% |
| Business | 45,281 | 45,186 | (95) | (0.21%) |
| Undeveloped residential | 8,397 | 8,553 | 156 | 1.86% |
| Total value of land | 1,644,632 | 1,758,886 | 114,254 | 6.95% |

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

| Type of Charge | 2019/20 \$ | 2020/21 \$ | Change \$ | Change % |
|----------------|---------------|---------------|--------------|-------------|
| Municipal | 310 | 310 | - | -% |

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

| Type of Charge | 2019/20 \$'000 | 2020/21 \$'000 | Change \$'000 | Change % |
|----------------|-------------------|-------------------|------------------|-------------|
| Municipal | 1,213 | 1,220 | 7 | 0.58% |

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 | 2019/20 \$ | 2020/21 \$ | Change \$ | Change % |
|---|---------------|---------------|--------------|-------------|
| Kerbside collection: | | | | |
| Garbage and Recycling 140/240 litre bins (Standard service) | 330 | 330 | - | -% |
| Garbage and Recycling 240/240 litre bins | 360 | 360 | - | -% |
| Garbage and Recycling 80/240 litre bins | 287 | 287 | - | -% |
| Additional Garbage - 140 litre bin | 269 | 269 | - | -% |
| Additional Garbage - 240 litre bin | 350 | 350 | - | -% |
| Additional Garbage - 80 litre bin | 230 | 230 | - | -% |
| Additional Recycling - 240 litre bin | 148 | 148 | - | -% |
| Garbage/Recycle service extension – per km | 143 | 143 | - | -% |
| 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 | 2019/20 \$'000 | 2020/21 \$'000 | Change \$'000 | Change % |
|-----------------------------|-------------------|-------------------|------------------|--------------|
| Kerbside collection | 1,041 | 1,065 | 24 | 2.31% |
| Waste facilities management | 395 | 398 | 3 | 0.76% |
| Total | 1,436 | 1,463 | 27 | 1.88% |

4.1.1(k) – Fair Go Rates System compliance

| | 2019/20 | 2020/21 |
|--|------------|------------|
| Total rates | 7,352,000 | 7,712,000 |
| Number of rateable properties | 4,453 | 4,480 |
| Base average rates | \$1,651.02 | \$1,721.43 |
| Maximum rate increase (set by State Government) | 5.55% | 5.55% |
| Capped average rate | 2.50% | 2.00% |
| Maximum general rates and municipal charges revenue | 7,760,036 | 8,140,016 |
| Budgeted general rates and municipal charges revenue | 7,712,000 | 7,720,000 |

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 0.3889% (0.3889 cents in the dollar of CIV) for all rateable residential properties
- A general rate of 0.3889% (0.3889 cents in the dollar of CIV) for all rateable rural residential properties
- A general rate of 0.3500% (0.3500 cents in the dollar of CIV) for all rateable rural properties
- A general rate of 0.3695% (0.3695 cents in the dollar of CIV) for all rateable business properties
- A general rate of 1.4000% (1.4000 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 |
|-------------------------------|------------|------------|-------------|----------------|
| | 2019/20 | 2020/21 | Change | Change |
| | \$'000 | \$'000 | \$'000 | % |
| Building fees | 60 | 60 | - | -% |
| Town planning fees | 50 | 50 | - | -% |
| Animal fees | 41 | 41 | - | -% |
| Health registration fees | 28 | 28 | - | -% |
| Road fees | 5 | 5 | - | -% |
| Land information certificates | 6 | 6 | - | -% |
| Total | 190 | 190 | (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 2019/20 \$'000 | Budget 2020/21 \$'000 | Change \$'000 | Change % |
|-------------------------------|-------------------------------|-----------------------------|------------------|----------------|
| Childcare/children's programs | 558 | 545 | (13) | (2.33%) |
| Refuse disposal fees | 193 | 194 | 1 | 0.52% |
| Aquatic facility fees | 30 | 20 | (10) | (33.33%) |
| Saleyard fees | 27 | 20 | (7) | (25.93%) |
| Private works | 5 | 5 | 0 | 0.00% |
| Septic tank fees | 6 | 6 | 0 | 0.00% |
| Other fees | 92 | 91 | (1) | (1.09%) |
| Total | 911 | 881 | (30) | (3.29%) |

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 2019/20 \$'000 | Budget 2020/21 \$'000 | Change \$'000 | Change % |
|--|-------------------------------|-----------------------------|------------------|-----------------|
| Grants were received in respect of the following: | | | | |
| Summary of grants: | | | | |
| Commonwealth funded grants | 8,832 | 3,716 | (5,116) | (57.93%) |
| State funded grants | 8,329 | 2,293 | (6,036) | (72.47%) |
| (a) Operating grants | | | | |
| Recurrent - Commonwealth Government | | | | |
| Financial assistance grants – General | 3,072 | 1,536 | (1,536) | (50.00%) |
| Financial assistance grants – Local roads | 1,817 | 884 | (933) | (51.35%) |
| Recurrent - State Government | | | | |
| Emergency | 60 | 60 | - | -% |
| Family and children | 543 | 540 | (3) | (0.55%) |
| School crossing supervisors | 18 | 12 | (6) | (33.33%) |
| Libraries | 111 | 111 | - | -% |
| Total recurrent operating grants | 5,621 | 3,143 | (2,478) | (44.08%) |
| Non-recurrent - Commonwealth Government | | | | |
| Family and children | 130 | 130 | - | -% |
| Infrastructure | 840 | - | (840) | (100.00%) |
| Recovery | 1,275 | - | (1,275) | (100.00%) |
| Non-recurrent - State Government | | | | |
| Community | 110 | 93 | (17) | (15.45%) |
| Economic development | 18 | - | (18) | (100.00%) |
| Environment | 67 | - | (67) | (100.00%) |
| Family and children | 85 | 68 | (17) | (20.00%) |
| Fire Services Property Levy administration | 41 | 41 | - | -% |
| Infrastructure | 460 | 7 | (453) | (98.48%) |
| Recovery | 5,429 | 430 | (4,999) | (92.08%) |
| Recreation | 170 | 12 | (158) | (92.94%) |
| Total non-recurrent operating grants | 8,625 | 781 | (7,844) | (90.94%) |
| Total operating grants | 14,246 | 3,924 | (10,322) | (72.46%) |

| | Forecast 2019/20 \$'000 | Budget 2020/21 \$'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 | 532 | - | (532) | (100.00%) |
| Non-recurrent - State Government | | | | |
| Infrastructure | 1,217 | 919 | (298) | (24.49%) |
| Total non-recurrent capital grants | 1,749 | 919 | (830) | (47.46%) |
| Total capital grants | 2,915 | 2,085 | (830) | (28.47%) |
| Total grants | 17,161 | 6,009 | (11,152) | (64.98%) |

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 72.46% or \$10.322 million compared to 2019/20 and this primarily relates to receiving the advance payment of half of the following financial year's Commonwealth Governments Financial Assistance Grants as well as significant levels of bushfire recovery grants received.

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 2020/21 Financial Assistance Grants funding allocation. Approximately half of the 2020/21 allocation equating to \$2.527 million was received in June 2020 and was recognised as recurrent revenue in 2019/20.

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 28.47% or \$0.830 million compared to 2019/20 due mainly to receiving the final instalments of the National Stronger Regions funding for Destination Tallangatta in 2019/20.

4.1.5 Other income

| | Forecast 2019/20 \$'000 | Budget 2020/21 \$'000 | Change \$'000 | Change % |
|-------------------------|-------------------------------|-----------------------------|------------------|-----------------|
| Interest | 390 | 200 | (190) | (48.72%) |
| Interest on rates | 51 | 25 | (26) | (50.98%) |
| Community contributions | 157 | 0 | (157) | (100.00%) |
| Rent | 108 | 74 | (34) | (31.48%) |
| Shared service fees | 135 | 137 | 2 | 1.48% |
| Secretariat fees | 78 | 0 | (78) | (100.00%) |
| Other | 148 | 117 | (31) | (20.95%) |
| Total | 1,067 | 553 | (514) | (48.17%) |

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 rates arrears.

Other income is budgeted to decrease by \$514,000 compared to 2018/19. The main items contributing to this decrease is the secretariat service will not continue in 2020/21, a reduction in interest income on investments due to extremely low interest rates and a reducing cash balance available to be invested and no community contributions have been budgeted for 2020/21.

4.1.6 Employee costs

| | Forecast 2019/20 \$'000 | Budget 2020/21 \$'000 | Change \$'000 | Change % |
|-------------------------------------|-------------------------------|-----------------------------|------------------|---------------|
| Wages and salaries | 5,815 | 7,578 | 1,763 | 30.32% |
| Workcover | 107 | 125 | 18 | 16.82% |
| Annual leave and long service leave | 665 | 864 | 199 | 29.92% |
| Superannuation | 643 | 835 | 192 | 29.86% |
| Fringe benefits tax | 24 | 21 | (3) | (12.50%) |
| Total | 7,254 | 9,423 | 2,169 | 29.90% |

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 29.90% or \$2.169 million compared to the 2019/20 forecast. This variance is mainly due to the bushfire recovery directorate being added as well as new positions from the organisational review conducted in December 2019 being budgeted. The 2020/21 budget includes an FTE of 107.6.

4.1.7 Materials and services

| | Forecast 2019/20 \$'000 | Budget 2020/21 \$'000 | Change \$'000 | Change % |
|------------------------|-------------------------------|-----------------------------|------------------|-----------------|
| Materials and services | 9,204 | 3,979 | (5,225) | (56.77%) |
| Maintenance | 1,170 | 1,251 | 81 | 6.92% |
| Utilities | 187 | 196 | 9 | 4.81% |
| Consultants | 633 | 486 | (147) | (23.22%) |
| Contracts | 509 | 524 | 15 | 2.95% |
| Total | 11,703 | 6,436 | (5,267) | (45.01%) |

Materials and services include purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by 45.01% or \$5.267 million compared to the 2019/20 forecast.

The main reasons for this decrease include:

- bushfire recovery expenditure is forecast to be \$4.125 million in 2019/20
- delivery of the Upper Murray Events Centre totalling \$2.7 million in 2019/20)

4.1.8 Depreciation and amortisation

| | Forecast 2019/20 \$'000 | Budget 2020/21 \$'000 | Change \$'000 | Change % |
|---------------------|-------------------------------|-----------------------------|------------------|--------------|
| Property | 680 | 690 | 10 | 1.47% |
| Plant and equipment | 580 | 603 | 23 | 3.97% |
| Infrastructure | 2,810 | 2,830 | 20 | 0.71% |
| Total | 4,070 | 4,123 | 53 | 1.30% |

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 2019/20 \$'000 | Budget 2020/21 \$'000 | Change \$'000 | Change % |
|---------------------------------|-------------------------------|-----------------------------|------------------|----------------|
| Bank fees and overdraft charges | 13 | 14 | 1 | 7.69% |
| Interest - Borrowings | 2 | 3 | 1 | 50.00% |
| Interest - Finance leases | 11 | 8 | (3) | (27.27%) |
| Total | 26 | 25 | (1) | (3.85%) |

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 2019/20 \$'000 | Budget 2020/21 \$'000 | Change \$'000 | Change % |
|-----------------------|-------------------------------|-----------------------------|------------------|--------------|
| Auditors remuneration | 35 | 36 | 1 | 2.86% |
| Councillor allowances | 194 | 168 | (26) | (13.40%) |
| Contributions | 39 | 75 | 36 | 92.31% |
| Total | 268 | 279 | 11 | 4.10% |

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 \$10.160 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 \$7.017 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 lower than with 2019/20 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 2020/21.

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 decrease in accumulated surplus of \$3.418 million results directly from the budgeted operating deficit for the year.

Balance sheet - Key assumptions

In preparing the Balance Sheet for the year ending 30 June 2021 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 2020/21 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 \$11.140 million

Borrowings

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

| | 2019/20 | 2020/21 |
|---|---------|---------|
| | \$'000 | \$'000 |
| Total amount borrowed as at 30 June of the prior year | 347 | 293 |
| Total amount to be borrowed | - | - |
| Total amount projected to be redeemed | (54) | (56) |
| Total amount proposed to be borrowed as at 30 June | 293 | 237 |

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 2020/21 includes a number of carried forward capital projects that were budgeted in 2019/20 and are expected to be finalised in 2020/21.

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 2020/21.

4.3.4 Cash and cash equivalents at end of the year

Overall, total cash and investments are forecast to decrease by \$10.160 million to \$18.524 million as at 30 June 2021.

4.4 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2020/21 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 2019/20 \$'000 | Budget 2020/21 \$'000 | Change \$'000 | Change % |
|---------------------|-------------------------------|-----------------------------|------------------|----------------|
| Property | 1,235 | 1,734 | 499 | 40.40% |
| Plant and equipment | 971 | 1,666 | 695 | 71.58% |
| Infrastructure | 3,000 | 7,740 | 4,740 | 158.00% |
| Total | 5,206 | 11,140 | 5,934 | 113.98% |

| | Asset expenditure types | | | | | Funding sources | | | |
|---------------------|-------------------------|----------------|------------------|------------------|-----------------|------------------|---------------------|--------------------|------------------|
| | Project Cost \$ | New \$ | Renewal \$ | Upgrade \$ | Expansion \$ | Grants \$ | Contributions \$ | Council Cash \$ | Borrowings \$ |
| Property | 1,734,000 | 115,000 | 795,000 | 824,000 | - | - | - | 1,734,000 | - |
| Plant and equipment | 1,666,000 | 380,000 | 1,124,000 | 162,000 | - | - | - | 1,666,000 | - |
| Infrastructure | 7,740,301 | 428,000 | 2,361,000 | 4,951,301 | - | 1,162,232 | - | 6,574,069 | - |
| Total | 11,140,301 | 923,000 | 4,280,000 | 5,937,301 | - | 1,162,232 | - | 9,974,069 | - |

4.4.2 Current Budget

| | Asset expenditure types | | | | | Funding sources | | | |
|---|-------------------------|----------------|------------------|---------------|-----------------|-----------------|---------------------|--------------------|------------------|
| | Project \$ | New \$ | Renewal \$ | Upgrade \$ | Expansion \$ | Grants \$ | Contributions \$ | Council Cash \$ | Borrowings \$ |
| PROPERTY | | | | | | | | | |
| Buildings | | | | | | | | | |
| Tallangatta Holiday Park | 166,000 | - | 166,000 | - | - | - | - | 166,000 | - |
| Man From Snowy River Museum roof replacement | 70,000 | - | 70,000 | - | - | - | - | 70,000 | - |
| Tallangatta Triangles – amenities block upgrade | 65,000 | - | 65,000 | - | - | - | - | 65,000 | - |
| Decommissioning of old fuel tanks | 60,000 | 60,000 | - | - | - | - | - | 60,000 | - |
| Saleyards rubber matting | 55,000 | 55,000 | - | - | - | - | - | 55,000 | - |
| Cudgewa - Toilet Block Renovation | 50,000 | - | 50,000 | - | - | - | - | 50,000 | - |
| HVAC replacement – Tallangatta | 30,000 | - | 30,000 | - | - | - | - | 30,000 | - |
| Walwa toilet block | 30,000 | - | 30,000 | - | - | - | - | 30,000 | - |
| Tallangatta Office - Window replacement | 12,000 | - | 12,000 | - | - | - | - | 12,000 | - |
| Total Buildings | 538,000 | 115,000 | 423,000 | - | - | - | - | 538,000 | - |
| TOTAL PROPERTY | 538,000 | 115,000 | 423,000 | - | - | - | - | 538,000 | - |
| PLANT AND EQUIPMENT | | | | | | | | | |
| Plant, Machinery and Equipment | | | | | | | | | |
| Annual plant replacement | 890,000 | - | 890,000 | - | - | - | - | 890,000 | - |
| Annual fleet replacement | 167,000 | - | 167,000 | - | - | - | - | 167,000 | - |
| Ranger vehicle | 50,000 | 50,000 | - | - | - | - | - | 50,000 | - |
| Minor tools (over \$1,000) | 30,000 | 30,000 | - | - | - | - | - | 30,000 | - |
| Total Plant, Machinery and Equipment | 1,137,000 | 80,000 | 1,057,000 | - | - | - | - | 1,137,000 | - |
| Computers and Telecommunications | | | | | | | | | |
| IT equipment | 39,000 | - | 37,000 | 2,000 | - | - | - | 39,000 | - |
| Total Computers and Telecommunications | 39,000 | - | 37,000 | 2,000 | - | - | - | 39,000 | - |

| | Asset expenditure types | | | | | Funding sources | | | |
|--|-------------------------|---------------|------------------|------------------|-----------------|------------------|---------------------|--------------------|------------------|
| | Project \$ | New \$ | Renewal \$ | Upgrade \$ | Expansion \$ | Grants \$ | Contributions \$ | Council Cash \$ | Borrowings \$ |
| Library resources | | | | | | | | | |
| Library resources - purchases | 30,000 | - | 30,000 | - | - | - | - | 30,000 | - |
| Total Library resources | 30,000 | - | 30,000 | - | - | - | - | 30,000 | - |
| TOTAL PLANT AND EQUIPMENT | 1,206,000 | 80,000 | 1,124,000 | 2,000 | - | - | - | 1,206,000 | - |
| INFRASTRUCTURE | | | | | | | | | |
| Roads | | | | | | | | | |
| Fixing Country Roads - Hanson St, Corryong | 1,246,301 | - | - | 1,246,301 | - | - | - | 1,246,301 | - |
| Reseal program | 550,000 | - | 550,000 | - | - | 425,000 | - | 125,000 | - |
| Major patching and road reconstruction program | 550,000 | - | 550,000 | - | - | 336,232 | - | 213,768 | - |
| Mitta Streetscape | 425,000 | - | - | 425,000 | - | 225,000 | - | 200,000 | - |
| Resheeting program | 180,000 | - | 180,000 | - | - | 130,000 | - | 50,000 | - |
| Dartmouth Streetscape | 100,000 | - | - | 100,000 | - | - | - | 100,000 | - |
| Pavement renewal | 100,000 | - | - | 100,000 | - | 50,000 | - | 50,000 | - |
| Total Roads | 3,151,301 | - | 1,280,000 | 1,871,301 | - | 1,166,232 | - | 1,985,069 | - |
| Bridges | | | | | | | | | |
| Bridge deck replacement – Beers Rd, Burrowye | 30,000 | - | 30,000 | - | - | - | - | 30,000 | - |
| Total Bridges | 30,000 | - | 30,000 | - | - | - | - | 30,000 | - |
| Kerb and Channel (K&C) | | | | | | | | | |
| K&C - Annual renewal | 30,000 | - | 30,000 | - | - | - | - | 30,000 | - |
| Total Kerb and Channel | 30,000 | - | 30,000 | - | - | - | - | 30,000 | - |
| Footpaths | | | | | | | | | |
| Annual footpath renewal | 45,000 | - | 45,000 | - | - | - | - | 45,000 | - |
| Total Footpaths | 45,000 | - | 45,000 | - | - | - | - | 45,000 | - |

| | Asset expenditure types | | | | | Funding sources | | | |
|--|-------------------------|----------------|------------------|------------------|-----------------|------------------|---------------------|--------------------|------------------|
| | Project \$ | New \$ | Renewal \$ | Upgrade \$ | Expansion \$ | Grants \$ | Contributions \$ | Council Cash \$ | Borrowings \$ |
| Drainage | | | | | | | | | |
| Underground Stormwater - Mildren St Corryong | 80,000 | - | - | 80,000 | - | - | - | 80,000 | - |
| Annual drainage renewal | 30,000 | - | 30,000 | - | - | - | - | 30,000 | - |
| Total Drainage | 110,000 | - | 30,000 | 80,000 | - | - | - | 110,000 | - |
| Guardrail | | | | | | | | | |
| Guardrail | 30,000 | 15,000 | 15,000 | - | - | - | - | 30,000 | - |
| Total Guardrail | 30,000 | 15,000 | 15,000 | - | - | - | - | 30,000 | - |
| TOTAL INFRASTRUCTURE | 3,396,301 | 15,000 | 1,430,000 | 1,951,301 | - | 1,166,232 | - | 2,230,069 | - |
| TOTAL NEW CAPITAL WORKS 2020/21 | 5,140,301 | 210,000 | 2,977,000 | 1,953,301 | - | 1,166,232 | - | 3,974,069 | - |

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 | | | | | | | | | |
| Colac Colac Caravan Park | 774,000 | - | - | 774,000 | - | - | - | 774,000 | - |
| Tallangatta Swimming Pool | 125,000 | - | 125,000 | - | - | - | - | 125,000 | - |
| Depot renewal (Tallangatta Mechanics shed) | 85,000 | - | 85,000 | - | - | - | - | 85,000 | - |
| Senior Citizens Centre | 84,000 | - | 84,000 | - | - | - | - | 84,000 | - |
| Old kindergarten – Tallangatta (32 Towong St) | 50,000 | - | - | 50,000 | - | - | - | 50,000 | - |
| Tallangatta Holiday Park | 48,000 | - | 48,000 | - | - | - | - | 48,000 | - |
| Triangles rejuvenation | 30,000 | - | 30,000 | - | - | - | - | 30,000 | - |
| Total Buildings | 1,196,000 | - | 372,000 | 824,000 | - | - | - | 1,196,000 | - |
| TOTAL PROPERTY | 1,196,000 | - | 372,000 | 824,000 | - | - | - | 1,196,000 | - |
| PLANT AND EQUIPMENT | | | | | | | | | |
| Computers and Telecommunications | | | | | | | | | |
| Infrastructure project (NEBFCN) | 300,000 | 300,000 | - | - | - | - | - | 300,000 | - |
| Finance system | 160,000 | - | - | 160,000 | - | - | - | 160,000 | - |
| Total Computers and Telecommunications | 460,000 | 300,000 | - | 160,000 | - | - | - | 460,000 | - |
| TOTAL PLANT AND EQUIPMENT | 460,000 | 300,000 | - | 160,000 | - | - | - | 460,000 | - |
| INFRASTRUCTURE | | | | | | | | | |
| Roads | | | | | | | | | |
| Fixing Country Roads – Hanson St, Corryong | 2,198,000 | - | - | 2,198,000 | - | - | - | 2,198,000 | - |
| Georges Creek Rd (Stage 6) | 466,000 | - | - | 466,000 | - | - | - | 466,000 | - |
| Pavement construction – Wisers Creek Rd | 180,000 | - | - | 180,000 | - | - | - | 180,000 | - |
| Blackspot program – Lake Rd, Bellbridge | 106,000 | - | - | 106,000 | - | - | - | 106,000 | - |
| Old Tallangatta intersection | 45,000 | - | 45,000 | - | - | - | - | 45,000 | - |
| Total Roads | 2,995,000 | - | 45,000 | 2,950,000 | - | - | - | 2,995,000 | - |

| | Asset expenditure types | | | | | Funding sources | | | |
|--|-------------------------|----------------|------------------|------------------|-----------|-----------------|---------------|------------------|------------|
| | Project Cost | New | Renewal | Upgrade | Expansion | Grants | Contributions | Council Cash | Borrowings |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Bridges | | | | | | | | | |
| Bridge deck replacement – Callaghans Creek | 148,000 | - | 148,000 | - | - | - | - | 148,000 | - |
| Total Bridges | 148,000 | - | 148,000 | - | - | - | - | 148,000 | - |
| Footpaths | | | | | | | | | |
| Strategic path links | 95,000 | - | 95,000 | - | - | - | - | 95,000 | - |
| Total Footpaths | 95,000 | - | 95,000 | - | - | - | - | 95,000 | - |
| Parks, Open Spaces and Streetscapes | | | | | | | | | |
| Town entrances – 2017/18 | 233,000 | - | 233,000 | - | - | - | - | 233,000 | - |
| Upper Murray 2030 projects – 2016/17 | 150,000 | - | 150,000 | - | - | - | - | 150,000 | - |
| Bethanga Streetscape – Bethanga Bay Reserve | 150,000 | - | 150,000 | - | - | - | - | 150,000 | - |
| Town entrances – 2015/16 | 60,000 | - | 60,000 | - | - | - | - | 60,000 | - |
| 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 | - | - | - | - | - | 45,000 | - |
| Total Parks, Open Spaces and Streetscapes | 703,000 | 10,000 | 693,000 | - | - | - | - | 703,000 | - |
| Other infrastructure | | | | | | | | | |
| Infrastructure expansion (Connecting Corryong) | 268,000 | 268,000 | - | - | - | - | - | 268,000 | - |
| Landfill cell #3 | 135,000 | 135,000 | - | - | - | - | - | 135,000 | - |
| Total Other infrastructure | 403,000 | 403,000 | - | - | - | - | - | 403,000 | - |
| TOTAL INFRASTRUCTURE | 4,344,000 | 413,000 | 981,000 | 2,950,000 | - | - | - | 4,344,000 | - |
| TOTAL CARRIED FORWARD CAPITAL WORKS | 6,000,000 | 713,000 | 1,353,000 | 3,934,000 | - | - | - | 6,000,000 | - |

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 2018/19 | Forecast 2019/20 | Budget 2020/21 | Strategic Resource Plan Projections | | | Trend + / o / - |
|---------------------------------|--|-------|-------------------|---------------------|-------------------|--|----------|----------|--------------------|
| | | | | | | 2021/22 | 2022/23 | 2023/24 | |
| Operating position | | | | | | | | | |
| Adjusted underlying result | Adjusted underlying surplus or (deficit) / Adjusted underlying revenue | 1 | 21.27% | 8.95% | (37.23%) | (11.48%) | (12.05%) | (12.47%) | o |
| Liquidity | | | | | | | | | |
| Working Capital | Current assets / current liabilities | | 939.94% | 1009.73% | 694.70% | 778.24% | 746.67% | 700.50% | o |
| Unrestricted cash | Unrestricted cash / current liabilities | | 828.94% | 946.35% | 649.74% | 727.42% | 694.23% | 648.70% | o |
| Obligations | | | | | | | | | |
| Loans and borrowings | Interest bearing loans and borrowings / rate revenue | 2 | 3.48% | 2.75% | 2.13% | 22.26% | 22.56% | 27.48% | - |
| Loans and borrowings repayments | Interest and principal repayments on interest bearing loans and borrowings / rate revenue | | 0.33% | 0.28% | 0.26% | 3.30% | 3.71% | 4.66% | - |
| Indebtedness | Non-current liabilities / own source revenue | | 10.33% | 10.31% | 9.10% | 25.45% | 27.93% | 31.61% | - |
| Asset renewal | Asset renewal expenses / Asset depreciation | 3 | 208.23% | 164.30% | 103.81% | 82.61% | 84.29% | 108.02% | + |
| Stability | | | | | | | | | |
| Rates concentration | Rate revenue / adjusted underlying revenue | 4 | 46.82% | 35.92% | 62.47% | 57.05% | 57.48% | 57.99% | + |
| Rates effort | Rate revenue / CIV of rateable properties in the municipality | | 0.57% | 0.56% | 0.52% | 0.54% | 0.55% | 0.56% | + |
| Efficiency | | | | | | | | | |
| Expenditure level | Total expenses/ no. of property assessments | | \$3,350 | \$5,237 | \$4,528 | \$4,085 | \$4,138 | \$4,180 | - |
| Revenue level | Residential rate revenue / No. of residential property assessments | | \$1,517 | \$1,583 | \$1,555 | \$1,586 | \$1,617 | \$1,649 | + |
| 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% | 8.00% | o |

Key to Forecast Trend:

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

Notes to indicators

1 Adjusted underlying result – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Improvement in financial performance is expected over the period, although continued losses means reliance on Council's cash reserves to maintain services. The large reduction from the 2019/20 forecast is due to half of the 2020/2 allocation of Financial Assistance Grants being paid in advance in June 2020 as well as significant grant funding received in 2019/20 for bushfire relief and recovery.

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 2021/22.

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. A number of projects including Destination Tallangatta and the Fixing Country Roads program contain a significant amount of asset renewal with a number of projects brought forward to align with available funding programs. With these projects being brought forward is the main reason why this indicators results are significantly above the 100% renewal then dropping marginally below before returning to the expected levels from 2023/24.

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 2020/21 year.

| Description | 2019/20 (includes GST if applicable) | 2020/21 (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) | \$330.00 | \$330.00 | -% | \$- | No | No |
| G240/R240 Litre Bins | \$360.00 | \$360.00 | -% | \$- | No | No |
| G80/R240 Litre Bins | \$288.00 | \$288.00 | -% | \$- | No | No |
| Additional - Garbage - 140 Litre Bin | \$270.00 | \$270.00 | -% | \$- | No | No |
| Additional - Garbage - 240 Litre Bin | \$351.00 | \$351.00 | -% | \$- | No | No |
| Additional - Garbage - 80 Litre Bin | \$229.00 | \$229.00 | -% | \$- | No | No |
| Additional - Recycling - 240 Litre Bin | \$149.00 | \$149.00 | -% | \$- | No | No |
| Garbage/Recycle Service Extension - per km (by request and subject to Council approval) | \$144.00 | \$144.00 | -% | \$- | No | No |
| Waste Management Centres | | | | | | |
| General Waste Material | | | | | | |
| Single Bin or Garbage Bag | \$9.50 | \$9.50 | -% | \$- | Yes | No |
| Car or Station Wagon Boot | \$17.00 | \$17.00 | -% | \$- | Yes | No |
| 6' x 4' Trailer or Utility (< 1 Cubic Metre) | \$53.00 | \$53.00 | -% | \$- | Yes | No |
| Tandem Axle Trailer (< 2 Cubic Metres) | \$92.00 | \$92.00 | -% | \$- | Yes | No |
| Other Vehicles, Woolpacks and Trailers (> 2 Cubic Metres) - \$ per Cubic Metre | \$48.00 | \$48.00 | -% | \$- | Yes | No |
| Mattresses or Bed Bases (each) | \$36.00 | \$36.00 | -% | \$- | Yes | No |
| E-Waste - \$ per kilo | \$2.00 | \$2.00 | -% | \$- | Yes | No |
| Non-separated surcharge | 50% | 50% | -% | \$- | Yes | No |

| Description | 2019/20 (includes GST if applicable) | 2020/21 (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) | Nil | Nil | -% | \$- | Yes | No |
| Car or Motorcycle Tyres (each) - tyre only | \$9.00 | \$9.00 | -% | \$- | Yes | No |
| Truck Tyres (each) - tyre only | \$17.00 | \$17.00 | -% | \$- | Yes | No |
| Tractor Tyres (each) - tyre only | \$165.00 | \$165.00 | -% | \$- | Yes | No |
| Loader Tyres (each) - tyre only | \$235.00 | \$235.00 | -% | \$- | Yes | No |
| Car or Motorcycle Tyres (each) - tyre and rim | \$18.00 | \$18.00 | -% | \$- | Yes | No |
| Truck Tyres (each) - tyre and rim | \$38.00 | \$38.00 | -% | \$- | Yes | No |
| Tractor Tyres (each) - tyre and rim | \$330.00 | \$330.00 | -% | \$- | Yes | No |
| Loader Tyres (each) - tyre and rim | \$480.00 | \$480.00 | -% | \$- | Yes | No |
| LPG Cylinders (each) | \$51.00 | \$51.00 | -% | \$- | Yes | No |
| Fridge or Air Conditioner | \$16.00 | \$16.00 | -% | \$- | Yes | No |
| Car Bodies | \$0.00 | \$0.00 | -% | \$- | Yes | No |
| Separated Domestic Quantities of Car Batteries, Waste Oil, Steel, Glass, Paper and Plastic | \$0.00 | \$0.00 | -% | \$- | Yes | No |
| Soil (per cubic metre) | \$11.00 | \$11.00 | -% | \$- | Yes | No |
| Concrete, Bricks, Rubble (per cubic metre) | \$21.00 | \$21.00 | -% | \$- | Yes | No |
| Concrete, Bricks, Rubble (single axle trailer) | \$31.00 | \$31.00 | -% | \$- | Yes | No |
| Concrete, Bricks, Rubble (tandem trailer) | \$41.00 | \$41.00 | -% | \$- | Yes | No |
| Concrete, Bricks, Rubble (bag/boot load) | \$11.00 | \$11.00 | -% | \$- | Yes | No |

| Description | 2019/20 (includes GST if applicable) | 2020/21 (includes GST if applicable) | % Increase | \$ Increase | GST | Regulated |
|---|---|---|------------|-------------|-----|-----------|
| Kindergarten and Child Care | | | | | | |
| Kindergarten - per term fee | | | | | | |
| 4 Year Old (15 hours) | \$395.00 | \$395.00 | -% | \$- | Yes | No |
| 4 Year Old - More than one child enrolled (15 hours) | \$395.00 | \$395.00 | -% | \$- | Yes | No |
| 3 Year Old (3 hours) | \$190.00 | \$190.00 | -% | \$- | Yes | No |
| Child Subsidised by DEECD | \$- | \$- | -% | \$- | 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 | \$95.00 | \$95.00 | -% | \$- | Yes | No |
| Long Day Care fees - half day* | \$47.50 | \$47.50 | -% | \$- | Yes | No |
| Long Day Care fees (school age - Before School Care) | \$20.00 | \$20.00 | -% | \$- | Yes | No |
| Long Day Care fees (school age - After School Care) | \$25.00 | \$25.00 | -% | \$- | Yes | No |
| Long Day Care fees (school age - Vacation Care) | \$41.00 | \$41.00 | -% | \$- | Yes | No |
| <i>* (half day - 7:00am to 12:30pm or 12:30pm to 6:00pm)</i> | | | | | | |
| Long Day Care – Bellbridge (Open 7:30am to 6:00pm) | | | | | | |
| Long Day Care fees - full day | \$100.00 | \$100.00 | -% | \$- | Yes | No |
| Long Day Care fees - half day* | \$50.00 | \$50.00 | -% | \$- | Yes | No |
| Long Day Care fees (school age - Before School Care) | \$10.00 | \$10.00 | -% | \$- | Yes | No |
| Long Day Care fees (school age - After School Care) | \$20.00 | \$20.00 | -% | \$- | Yes | No |
| Long Day Care fees (school age - Vacation Care) | NA | NA | | | Yes | No |
| <i>* (half day - 7:30am to 12:30pm or 12:30pm to 6:00pm)</i> | | | | | | |

| Description | 2019/20 (includes GST if applicable) | 2020/21 (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 | -% | \$- | Yes | No |
| Long Day Care fees - half day | NA | NA | | | Yes | No |
| Long Day Care fees (school age - Before School Care) | NA | NA | | | Yes | No |
| Long Day Care fees (school age - After School Care) | NA | NA | | | Yes | No |
| Long Day Care fees (school age - Vacation Care) | NA | NA | | | Yes | No |

Swimming Pools

General Admission

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

Memberships - Standard

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

| Description | 2019/20 (includes GST if applicable) | 2020/21 (includes GST if applicable) | % Increase | \$ Increase | GST | Regulated |
|--|---|---|------------|-------------|-----|-----------|
| Memberships - Early Bird | | | | | | |
| Family Season Ticket (2 adults and up to 4 children) | \$120.00 | \$120.00 | -% | \$- | Yes | No |
| Adult Season Ticket (18 years or older) | \$75.00 | \$75.00 | -% | \$- | Yes | No |
| Junior Season Ticket (6<17 years) | \$45.00 | \$45.00 | -% | \$- | Yes | No |
| Family Season Ticket - Concession | \$120.00 | \$120.00 | -% | \$- | Yes | No |
| Adult Season Ticket - Concession | \$75.00 | \$75.00 | -% | \$- | Yes | No |
| Pool Hire | | | | | | |
| Community groups (outside of operating hours): | | | | | | |
| - Single Session | \$75.00 | \$75.00 | -% | \$- | Yes | No |
| - 5-15 Sessions | \$370.00 | \$370.00 | -% | \$- | Yes | No |
| - 16-35 Sessions | \$925.00 | \$925.00 | -% | \$- | Yes | No |
| - 36+ Sessions | \$1,500.00 | \$1,500.00 | -% | \$- | Yes | No |
| - Lifeguard (per hour) | \$60.00 | \$60.00 | -% | \$- | Yes | No |
| Schools (outside of operating hours): | | | | | | |
| - Single Session | \$75.00 | \$75.00 | -% | \$- | Yes | No |
| - 5-15 Sessions | \$370.00 | \$370.00 | -% | \$- | Yes | No |
| - 16-35 Sessions | \$925.00 | \$925.00 | -% | \$- | Yes | No |
| - 36+ Sessions | \$1,500.00 | \$1,500.00 | -% | \$- | Yes | No |
| - Lifeguard (per hour) | \$60.00 | \$60.00 | -% | \$- | Yes | No |
| Individual Private Hire - outside operating hours (e.g. parties) | Not Available | Not Available | | | | |
| Swimming Clubs - outside of operating hours | Season Pass | Season Pass | | | Yes | No |
| Swimming Clubs - within operating hours | Season Pass | Season Pass | -% | \$- | Yes | No |
| Other Sporting Clubs - outside of operating hours | General Admission | General Admission | | | Yes | No |
| Other Sporting Clubs - within operating hours | \$15.00 | \$15.00 | -% | \$- | Yes | No |
| Lane Hire: | | | | | | |
| - Outside of operating hours | General Admission | General Admission | | | Yes | No |

| Description | 2019/20 (includes GST if applicable) | 2020/21 (includes GST if applicable) | % Increase | \$ Increase | GST | Regulated |
|--|---|---|------------|-------------|-----|-----------|
| - Within operating hours, per lane per hour | \$15.00 | \$15.00 | -% | \$- | Yes | No |
| Swimming Instructors or Commercial Operators | | | | | | |
| - Outside of operating hours | General Admission | General Admission | | | Yes | No |
| - Within operating hours, per lane per hour | \$15.00 | \$15.00 | -% | \$- | Yes | No |
| Not-for-profit groups | NA | Contact Council | | | | |
| Note – all user groups must complete and comply with the conditions contained in the “Swimming Pool – User Group Release form”. | | | | | | |

Kiosk Sales

| | | | | | | |
|-----------|-----|-----|--|--|-----|----|
| All Items | RRP | RRP | | | Yes | No |
|-----------|-----|-----|--|--|-----|----|

Animal Control

Registration and Permit Fees

| | | | | | | |
|--|----------|----------|----|-----|----|-----------|
| Dog Registration - Maximum* | \$115.10 | \$115.10 | -% | \$- | No | Partially |
| Dog Registration - Maximum Pensioner* | \$59.60 | \$59.60 | -% | \$- | No | Partially |
| Dog Registration - Reduced* | \$41.10 | \$41.10 | -% | \$- | No | Partially |
| Dog Registration - Reduced Pensioner* | \$22.60 | \$22.60 | -% | \$- | No | Partially |
| Dog Registration - Working Dog* | \$22.60 | \$22.60 | -% | \$- | No | Partially |
| Cat Registration - Maximum* | \$115.10 | \$115.10 | -% | \$- | No | Partially |
| Cat Registration - Maximum Pensioner* | \$59.60 | \$59.60 | -% | \$- | No | Partially |
| Cat Registration - Reduced* | \$41.10 | \$41.10 | -% | \$- | No | Partially |
| Cat Registration - Reduced Pensioner* | \$22.60 | \$22.60 | -% | \$- | No | Partially |
| Registration - Animal Business* | \$120.00 | \$120.00 | -% | \$- | No | Partially |
| Transfer of Registration from Another Municipality | \$11.00 | \$11.00 | -% | \$- | No | Partially |
| Replacement Registration Tag | \$11.00 | \$11.00 | -% | \$- | No | Partially |
| Permit to Keep Multiple Animals | \$57.00 | \$57.00 | -% | \$- | No | Partially |
| Animals registered for the first time between 1 January and 28 February* | \$15.10 | \$15.10 | -% | \$- | No | Partially |

| Description | 2019/20 (includes GST if applicable) | 2020/21 (includes GST if applicable) | % Increase | \$ Increase | GST | Regulated |
|--|---|---|------------|-------------|-----|-----------|
| * Includes the Victorian State Government Levy per animal or animal business. The levy amounts changed to per animal from 2019/20. | | | | | | |
| Impoundment Fees | | | | | | |
| Release - per animal (Cats and Dogs) | \$100.00 | \$100.00 | -% | \$- | Yes | No |
| Release - per animal (Cattle, Sheep, Horses and Other) | \$47.00 | \$47.00 | -% | \$- | Yes | No |
| Sustenance - per animal per day (All Animals) | \$22.00 | \$22.00 | -% | \$- | 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 | -% | \$- | No | No |
| Fee (per week) | \$11.00 | \$11.00 | -% | \$- | Yes | No |
| Building | | | | | | |
| Class 1, 2 and 10 - (Dwellings and Outbuildings) | | | | | | |
| New Dwellings (up to 4 inspections included) | Cost of Works x 0.005 (Minimum Fee \$1,580) | Cost of Works x 0.005 (Minimum Fee \$1,580) | -% | \$- | Yes | No |
| External Additions (up to 4 inspections included) | Cost of Works x 0.005 (Minimum Fee \$1,030) | Cost of Works x 0.005 (Minimum Fee \$1,030) | -% | \$- | Yes | No |
| Internal Alterations (up to 2 inspections included) | Cost of Works x 0.005 (Minimum Fee \$805) | Cost of Works x 0.005 (Minimum Fee \$805) | -% | \$- | Yes | No |
| Multi Unit Developments (up to 4 inspections per unit included) | Cost of Works x 0.005 (Minimum Fee \$1,230 per unit) | Cost of Works x 0.005 (Minimum Fee \$1,230 per unit) | -% | \$- | Yes | No |
| Class 3, 4, 5, 6, 7, 8 and 9 (Commercial, Industrial and Other) | | | | | | |
| < \$30,000 | \$910.00 | \$910.00 | -% | \$- | Yes | No |

| Description | 2019/20 (includes GST if applicable) | 2020/21 (includes GST if applicable) | % Increase | \$ Increase | GST | Regulated |
|---|---|---|------------|-------------|-----|-----------|
| \$30,001 - \$100,000 | \$480 + Cost of Works x 0.0125 | \$480 + Cost of Works x 0.0125 | -% | \$- | Yes | No |
| \$100,001 - \$500,000 | \$1,580 + Cost of Works x 0.003 | \$1,580 + Cost of Works x 0.003 | -% | \$- | Yes | No |
| \$500,001+ | \$3,255 + Cost of Works x 0.0016 | \$3,255 + Cost of Works x 0.0016 | -% | \$- | Yes | No |
| Additional Inspections | | | | | | |
| Inspection | \$220.00 | \$220.00 | -% | \$- | Yes | No |
| Minor Works | | | | | | |
| Garages, Carports <\$5,000 in value (1 inspection included) | \$440.00 | \$440.00 | -% | \$- | Yes | No |
| Garages, Carports \$5,000<\$10,000 in value (1 inspection included) | \$560.00 | \$560.00 | -% | \$- | Yes | No |
| Garages, Carports \$10,000<\$20,000 in value (1 inspection included) | \$630.00 | \$630.00 | -% | \$- | Yes | No |
| Garages, Carports >\$20,000 (up to 2 inspections included) | \$730.00 | \$730.00 | -% | \$- | Yes | No |
| Swimming Pools (above ground) | \$560.00 | \$560.00 | -% | \$- | Yes | No |
| Swimming Pools (in-ground) | \$760.00 | \$760.00 | -% | \$- | Yes | No |
| Swimming Pool (Fence only) | \$230.00 | \$230.00 | -% | \$- | Yes | No |
| Building Removals, Verandas, Re-stumping, Fences, Heaters (up to 1 inspection included) | \$560.00 | \$560.00 | -% | \$- | Yes | No |
| Demolitions | | | | | | |
| All Types (up to 2 inspections included) | \$420.00 | \$420.00 | -% | \$- | 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 |

| Description | 2019/20 (includes GST if applicable) | 2020/21 (includes GST if applicable) | % Increase | \$ Increase | GST | Regulated |
|--|---|---|------------|-------------|-----|-----------|
| Commercial (>\$10,000 Cost of Works) | As Regulated | As Regulated | | | No | Yes |
| Other Services | | | | | | |
| Application for Extension of Time | \$90.00 | \$90.00 | -% | \$- | Yes | No |
| Records Retrieval (Non FOI) | \$90 per hour (\$50.00 minimum charge) | \$90 per hour (\$50.00 minimum charge) | | | Yes | No |
| Occupancy Permits (not in conjunction with Building Permit) | 150% of the costs of works for Relevant Building Permit | 150% of the costs of works for Relevant Building Permit | | | Yes | No |
| Owner-builder Certificate of Consent | As Regulated | As Regulated | | | Yes | Yes |
| Building Certificates | As Regulated | As Regulated | | | No | Yes |
| Consideration for report and consent under Section 29A of the Act (Building Permit Application for Demolition) | As Regulated | As Regulated | | | Yes | Yes |
| Consideration for report and consent under Part 4, 5, 8 or 604(4) of the regulations | As Regulated | As Regulated | | | Yes | Yes |
| Consideration for report and consent under 610(2) of the regulations (Stormwater Discharge Points) | As Regulated | As Regulated | | | Yes | Yes |
| Building Compliance (Cost +50%) (minimum \$600) | Cost + 50% | Cost + 50% | | | Yes | No |
| Planning | | | | | | |
| Application for a Permit or to Amend a Planning Permit | | | | | | |
| Class 1 – Change of use only | As Regulated | As Regulated | | | No | Yes |
| To develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of development included in the application is: | | | | | | |
| 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 | 2019/20 (includes GST if applicable) | 2020/21 (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 | 2019/20 (includes GST if applicable) | 2020/21 (includes GST if applicable) | % Increase | \$ Increase | GST | Regulated |
|---|---|---|------------|-------------|-----|-----------|
| Amend an Application (Regulation 8A) | | | | | | |
| Amend an application for a permit after notice has been given for every class of application (other than Class 4) | As Regulated | As Regulated | | | No | Yes |
| Amend an application for a permit after notice has been given for every class of application (other than Class 5) | As Regulated | As Regulated | | | No | Yes |
| Combined Permit Applications | | | | | | |
| The fee for an application for any combination of the classes of application outlined above is the sum arrived at by adding the highest of the fees which would have applied if separate applications had been made plus 50% of each of the other fees which would have applied if separate applications had been made. | | | | | | |
| Application to Amend the Planning Scheme | | | | | | |
| Stage 1 | As Regulated | As Regulated | | | No | Yes |
| Stage 2 | As Regulated | As Regulated | | | No | Yes |
| Stage 3 | As Regulated | As Regulated | | | No | Yes |
| Stage 4 | As Regulated | As Regulated | | | No | Yes |
| Other | | | | | | |
| Certificate of Compliance | As Regulated | As Regulated | | | No | Yes |
| Planning Certificate | As Regulated | As Regulated | | | No | Yes |
| Satisfaction Matters - Determining a matter where a planning scheme specifies that the matter must be done to the satisfaction of a responsible authority or a referral authority | As Regulated | As Regulated | | | No | Yes |
| Consideration of a Request for the Demolition of a Building | As Regulated | As Regulated | | | No | Yes |
| Application for Extension of Time | \$90.00 | \$90.00 | -% | \$- | Yes | No |
| Records Retrieval (Non FOI) | \$90 per hour (\$50.00 minimum charge) | \$90 per hour (\$50.00 minimum charge) | | | Yes | No |

| Description | 2019/20 (includes GST if applicable) | 2020/21 (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 | \$43.00 | \$43.00 | -% | \$- | Yes | No |
| Admin Fee for Section 173 Agreements | \$55.00 | \$55.00 | -% | \$- | Yes | No |
| Request for Written Planning Information | \$74.00 | \$74.00 | -% | \$- | Yes | No |

Engineering

Consent for Works in a Roadway

| | | | | | | |
|--|--------------|--------------|--|--|----|-----|
| Minor Works (within roadway or pathway) | As Regulated | As Regulated | | | No | Yes |
| Minor Works (not within roadway or pathway) | As Regulated | As Regulated | | | No | Yes |
| Other Works (within road or pathway Speed 50 km/h or less) | As Regulated | As Regulated | | | No | Yes |
| Other Works (within road or pathway Speed > 50 km/h) | As Regulated | As Regulated | | | No | Yes |
| Other Works (not within road or pathway Speed 50 km/h or less) | As Regulated | As Regulated | | | No | Yes |
| Other Works (not within road or pathway Speed > 50 km/h) | As Regulated | As Regulated | | | No | Yes |

Local Laws

| | | | | | | |
|--|----------|----------|----|-----|----|-----|
| Grazing Permit | \$- | \$- | -% | \$- | No | Yes |
| Stock Grid Grazing Permit (0 - 250m) | \$60.00 | \$60.00 | -% | \$- | No | No |
| Stock Grid Grazing Permit (250+m - 500m) | \$120.00 | \$120.00 | -% | \$- | No | No |
| Stock Grid Grazing Permit (500+m - 1km) | \$180.00 | \$180.00 | -% | \$- | No | No |
| Stock Grid Grazing Permit (Greater than 1km) | \$240.00 | \$240.00 | -% | \$- | No | No |

| Description | 2019/20 (includes GST if applicable) | 2020/21 (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) | \$565.00 | \$565.00 | -% | \$- | No | Partially |
| Food Premises - Class 2 (potentially hazardous unpackaged foods, e.g. hotels) | \$420.00 | \$420.00 | -% | \$- | No | Partially |
| Food Premises - Class 3 (Unpacked low risk or pre-packaged potentially hazardous, e.g. xx) | \$275.00 | \$275.00 | -% | \$- | No | Partially |
| Food Premises - Class 4 (Pre-packaged low risk food only, e.g. newsagent) | \$- | \$- | -% | \$- | No | Partially |
| Temporary Food Premises - Class 2 | \$215.00 | \$215.00 | -% | \$- | No | Partially |
| Temporary Food Premises - Class 3 | \$135.00 | \$135.00 | -% | \$- | No | Partially |
| Temporary Food Premises - Class 4 | \$- | \$- | -% | \$- | 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 | \$195.00 | \$195.00 | -% | \$- | No | Partially |
| Prescribed Accommodation 10 or more beds | \$265.00 | \$265.00 | -% | \$- | No | Partially |
| Health Act Premises (e.g. hairdressing, skin penetration) | \$155.00 | \$155.00 | -% | \$- | No | Partially |
| Health Act Premises Schools, Church, and Other Community Groups | \$- | \$- | -% | \$- | No | Partially |
| Health Act Premises Inspection Request Fee | \$165.00 | \$165.00 | -% | \$- | No | Partially |
| Caravan Park - Registration | As Regulated | As Regulated | | | No | Yes |
| Caravan Park – Transfer | As Regulated | As Regulated | | | No | Yes |
| Septic Tank Permit (New) | \$520.00 | \$520.00 | -% | \$- | No | Partially |
| Septic Tank Permit (Alteration) | \$255.00 | \$255.00 | -% | \$- | No | Partially |
| Septic Tank Permit (Re-inspection) | \$210.00 | \$210.00 | -% | \$- | No | Partially |
| Records Retrieval (Non FOI) | \$90 per hour (\$50.00 minimum charge) | \$90 per hour (\$50.00 minimum charge) | | | No | No |

| Description | 2019/20 (includes GST if applicable) | 2020/21 (includes GST if applicable) | % Increase | \$ Increase | GST | Regulated |
|---|--|--|------------|-------------|-----|-----------|
| Corryong Saleyards | | | | | | |
| Yarding Fees | | | | | | |
| Bobby Calves (per head) | \$2.25 | \$2.25 | -% | \$- | Yes | No |
| Bulls (per head) | \$9.50 | \$9.50 | -% | \$- | Yes | No |
| Cattle (per head) | \$9.00 | \$9.00 | -% | \$- | Yes | No |
| Calves (per head) | \$4.50 | \$4.50 | -% | \$- | Yes | No |
| Cow and Calf (sold as a unit) | \$10.10 | \$10.10 | -% | \$- | Yes | No |
| Sheep (per head) | \$1.15 | \$1.15 | -% | \$- | Yes | No |
| Penning and Weigh Fee (per head) | \$2.80 | \$2.80 | -% | \$- | 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 | -% | \$- | Yes | No |
| Selling Charges - Vendor | | | | | | |
| NLIS Rescanning Fee | \$2.80 | \$2.80 | -% | \$- | Yes | No |
| NLIS Device - Retagging/Tagging Fee - Cattle | \$28.00 | \$28.00 | -% | \$- | Yes | No |
| NLIS Device - Retagging/Tagging Fee - Bull | \$33.50 | \$33.50 | -% | \$- | Yes | No |
| NLIS Device - Non Reader Tagging Fee | \$4.50 | \$4.50 | -% | \$- | Yes | No |
| Lost Lifetime Traceability Beast Identification | \$2.25 | \$2.25 | -% | \$- | Yes | No |
| Transfer NLIS | \$0.70 | \$0.70 | -% | \$- | 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 | 2019/20 (includes GST if applicable) | 2020/21 (includes GST if applicable) | % Increase | \$ Increase | GST | Regulated |
|--|---|---|------------|-------------|-----|-----------|
| Cleaning: | | | | | | |
| - Zone 1 | \$165.00 | \$165.00 | -% | \$- | Yes | No |
| - additional pens to Zone 1 | \$5.50 | \$5.50 | -% | \$- | Yes | No |
| Property | | | | | | |
| Land Information Certificate | As Regulated | As Regulated | | | No | Yes |
| Valuation Certificate | As Regulated | As Regulated | | | No | Yes |
| Freedom of Information | | | | | | |
| Application Fee | As Regulated | As Regulated | | | No | Yes |
| Charge for Search Time | As Regulated | As Regulated | | | No | Yes |
| Charge for Supervision | As Regulated | As Regulated | | | No | Yes |
| Charge for providing black and white photocopy | As Regulated | As Regulated | | | No | Yes |
| Other Fees | As Regulated | As Regulated | | | No | Yes |
| Meeting Rooms and Facilities | | | | | | |
| Tallangatta Council Office: Indi, Mitta or Snowy - Meeting Room | | | | | | |
| Not for Profit Community Group - Half Day | \$0.00 | \$0.00 | -% | \$- | Yes | No |
| Not for Profit Community Group - Full Day | \$0.00 | \$0.00 | -% | \$- | Yes | No |
| Commercial/Other – Hourly rate | NA | NA | | | | |
| Commercial/Other - Half Day | \$50.00 | \$50.00 | -% | \$- | Yes | No |
| Commercial/Other - Full Day | \$85.00 | \$85.00 | -% | \$- | Yes | No |

| Description | 2019/20 (includes GST if applicable) | 2020/21 (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 | -% | \$- | Yes | No |
| Not for Profit Community Group - Full Day | \$0.00 | \$0.00 | -% | \$- | Yes | No |
| Commercial/Other – Hourly rate | \$40.00 | \$40.00 | -% | \$- | Yes | No |
| Commercial/Other - Half Day | \$150.00 | \$150.00 | -% | \$- | Yes | No |
| Commercial/Other - Full Day | \$250.00 | \$250.00 | -% | \$- | Yes | No |
| Tallangatta Library, Early Years and Community Centre - Library Meeting Room | | | | | | |
| Not for Profit Community Group - Half Day | \$0.00 | \$0.00 | -% | \$- | Yes | No |
| Not for Profit Community Group - Full Day | \$0.00 | \$0.00 | -% | \$- | Yes | No |
| Commercial/Other – Hourly rate | NA | NA | | | Yes | No |
| Commercial/Other - Half Day | \$60.00 | \$60.00 | -% | \$- | Yes | No |
| Commercial/Other - Full Day | \$100.00 | \$100.00 | -% | \$- | Yes | No |
| Tallangatta Library, Early Years and Community Centre - Meeting Room | | | | | | |
| Not for Profit Community Group - Half Day | \$0.00 | \$0.00 | -% | \$- | Yes | No |
| Not for Profit Community Group - Full Day | \$0.00 | \$0.00 | -% | \$- | Yes | No |
| Commercial/Other – Hourly rate | NA | NA | | | Yes | No |
| Commercial/Other - Half Day | \$60.00 | \$60.00 | -% | \$- | Yes | No |
| Commercial/Other - Full Day | \$100.00 | \$100.00 | -% | \$- | Yes | No |
| Corporate | | | | | | |
| Records Retrieval (Non FOI) | \$90 per hour (\$50.00 minimum charge) | \$90 per hour (\$50.00 minimum charge) | | | Yes | No |
| Voters Rolls - no longer available for sale | NA | NA | | | No | No |
| Council Minutes - Mail outs to Private Citizens | \$350.00 | \$350.00 | -% | \$- | Yes | No |

| Description | 2019/20 (includes GST if applicable) | 2020/21 (includes GST if applicable) | % Increase | \$ Increase | GST | Regulated |
|---|---|---|------------|-------------|-----|-----------|
| Disabled Parking Permit | \$9.50 | \$9.50 | -% | \$- | Yes | No |
| Duplicate Rate Notice (e.g. owner and tenant – owner must receive first copy) | \$15.00 | \$15.00 | -% | \$- | Yes | No |
| Photocopying and Faxing | | | | | | |
| A4 and A3 B and W Copies | \$1.00 per copy | \$1.00 per copy | -% | \$- | Yes | No |
| A4 and A3 Colour Copies | \$2.00 per copy | \$2.00 per copy | -% | \$- | Yes | No |
| Approved Community Groups A4 and A3 B&W Copies | \$0.00 | \$0.00 | -% | \$- | Yes | No |
| Other Fees | | | | | | |
| Standpipe Water Charge per Kilolitre | \$4.30 | \$4.30 | -% | \$- | No | No |
| Standpipe Key Deposit | \$50.00 | \$50.00 | -% | \$- | No | No |
| Airport Fees | | | | | | |
| Corryong Airport Hire - Half Day (Not for Profit Community Groups) | \$55.00 | \$55.00 | -% | \$- | Yes | No |
| Corryong Airport Hire - Full Day (Not for Profit Community Groups) | \$110.00 | \$110.00 | -% | \$- | Yes | No |
| Corryong Airport Hire - Half Day (Commercial) | \$110.00 | \$110.00 | -% | \$- | Yes | No |
| Corryong Airport Hire - Full Day (Commercial) | \$220.00 | \$220.00 | -% | \$- | Yes | No |

End of Towong Shire Council Budget Report