

BUDGET 2021/22

Adopted 23 June 2021



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Mayor's Introduction

On behalf of Council I am pleased to present the Budget Report for 2021/22 to the ratepayers and residents of Towong Shire. As our communities continue to recover from the catastrophic bushfires of 2019/20 and the ongoing world-wide pandemic, this Budget provides the investment to support the growth and vibrancy of our Shire into the future.

A key feature is our \$25.5m capital works budget which would not be possible without over \$13m in committed grant funding from State and Federal sources. This is a tremendous outcome that shows that our ongoing advocacy work on behalf of our communities is truly worthwhile.

Some of Council's key projects for 2021/22 include:

- Commencement of Great River Road upgrades to develop its status as a premier touring route,
- Completion of the Corryong CBD and Mitta Mitta streetscape upgrades,
- Upgrade of the Corryong Stock Route to provide an alternative route for large trucks,
- Ongoing safety upgrades including Georges Creek Road, Yabba Road and Lake Road,
- Further development of the High Country Rail Trail, and
- Continuation of upgrades at Colac Colac Caravan Park.

At the same time we will continue to support the recovery of our bushfire affected communities through rebuild services and local community recovery activities.

We will continue to invest in the economic development of the Shire with a focus on tourism and agriculture, while supporting our community needs through a range of facilities and activities, from our libraries and swimming pools, through to our early years centres, youth activities and maternal and child health services.

We will also continue to invest in the maintenance of our civil assets, including our roads, bridges and parks, to our buildings, public amenities and waste facilities. Our planning, building, local laws and environmental health functions will continue to support our ability to provide a safe, sustainable, and highly liveable Shire.

The work we have done over the prior several years to contain costs and address our revenue levels has undoubtedly improved our financial sustainability. Nevertheless we do continue to rely on grants to support our ongoing infrastructure renewal and community development needs. We continue to advocate to State and Federal representatives to promote the need for more reliable ongoing funding.

The Budget proposes a rate increase of 1.5% for 2021/22, in line with the Fair Go Rates System, which caps Victorian Council rate increases in line with inflation. A rate increase in line with inflation enables us to continue to provide our facilities and services to a standard that our ratepayers expect.

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. We look forward to supporting Towong Shire to grow and thrive in the years ahead, and always welcome your suggestions as to how we can make it an ideal place to live.

Cr David Wortmann
Mayor

Executive summary

Council has prepared a Budget for 2021/22 which is aligned to the vision in the Council Plan 2017-2021, and which is also based on the themes emerging from the development of the Council Plan 2021-2025. It seeks to balance the demands for services and infrastructure with the community's capacity to pay, and continues to support community recovery efforts following the tremendous challenges posed by the 2019/20 bushfires and the COVID-19 pandemic.

This Budget also contains Council's Long Term Financial Plan projections for 2021/22 to 2030/31 which aids Council in ensuring that the Budget is adopted within the context of a prudent longer term financial framework. The key objective is to ensure that Council is financially sustainable in the medium to long term, while being able to achieve the strategic objectives 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 obtained ESC approval for a higher rate cap of 5.55% for four financial years from 2017/18 to 2020/21. Following implementation of successive rate increases in excess of the standard rate cap between 2017/18 and 2019/20, the decision was made not to pass on any rate increase to the Towong Shire community in 2020/21 given the significant impact of the bushfires and the COVID-19 pandemic.

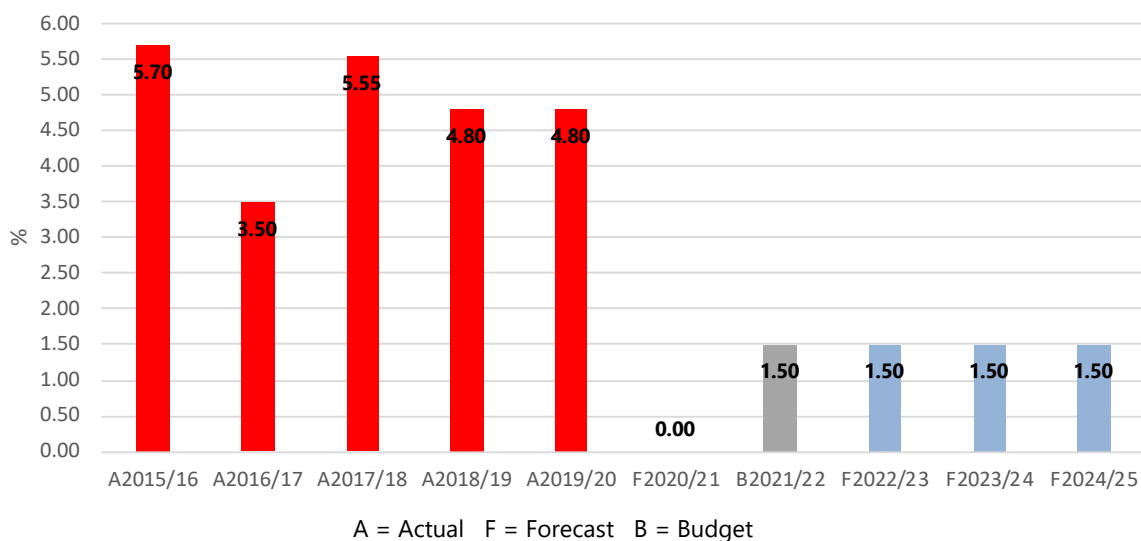
Council's 2021/22 Budget includes a rate increase of 1.5%, in accordance with the standard state-wide rate cap. This level of rate rise ensures that Council can continue to meet the rising cost of providing facilities and services in line with community expectations.

Council has worked very hard to secure substantial grant funding for the 2021/22 year to support a large range of capital works projects for the benefit of Towong Shire communities. The work to secure grants has included Councillors and Council officers advocating for the needs of Towong Shire ratepayers and residents to be met, and many grant applications to both State and Federal Governments. Unfortunately the majority of this funding is non-recurrent, and Council will need to continue its efforts in lobbying the State and Federal Government for more reliable funding sources to support long term infrastructure renewal needs, which are projected to grow to outpace inflation within the next ten years.

Council maintains a conservative stance in regards to borrowing, and generally only borrows a) where there is an identified recurrent revenue source, directly tied to the reason for borrowing, which will enable the debt to be repaid, or b) the reason for borrowing is to contribute to a multigenerational strategic project. This year Council may seek borrowings of \$500,000 to support the ongoing upgrade of Colac Colac Caravan Park where matching grant funds are available. Repayments are to be supported by the receipt of lease rental payments.

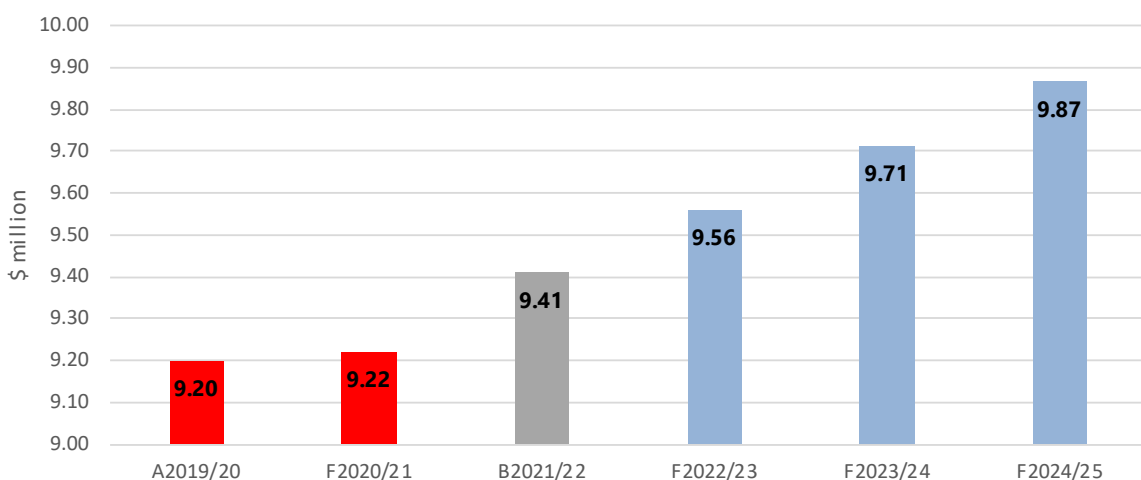
Key information is provided on the following pages in relation to the various facets of Council's financial position as projected by this Budget.

1. Rate increase



The average rate increase in 2021/22 is in line with the State Government's rate cap of 1.50% and Council has forecast the average rate to increase to remain at this level through to 2030/31. It should be noted that at this level of rate increase Council may not be financially sustainable into the longer term future given increasing infrastructure renewal needs across the Shire, without relying on one-off grant funding opportunities which may fluctuate and may not always match our communities' needs.

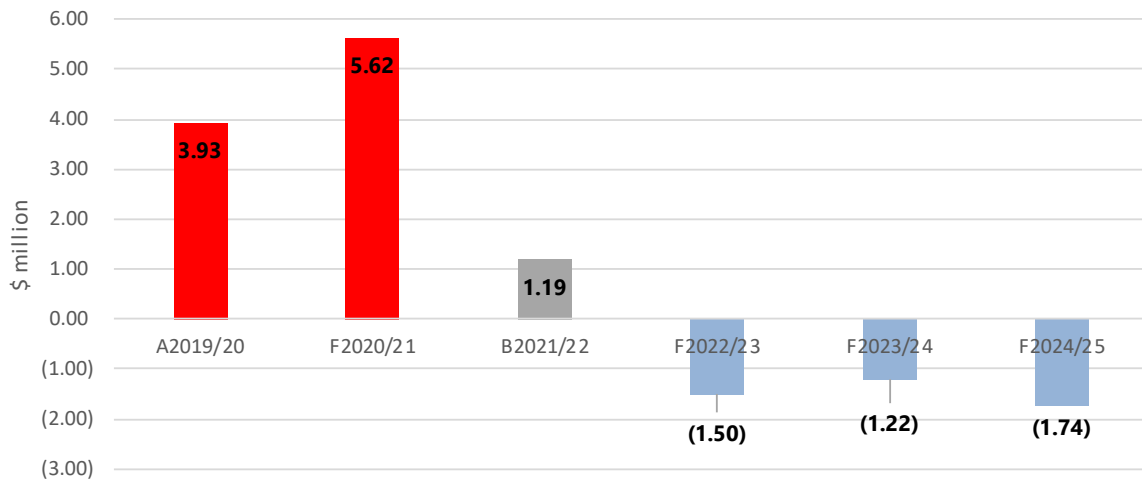
2. Total rates and charges



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

Average general rates and the municipal charge are budgeted to increase for the 2021/22 year in line with the State Government's rate cap of 1.5%. Kerbside collection charges will increase by 3% given the increased cost of providing the service, whilst the waste facilities management charge will remain the same as 2020/21. This will see Council collect total rates and charges of \$9.41 million.

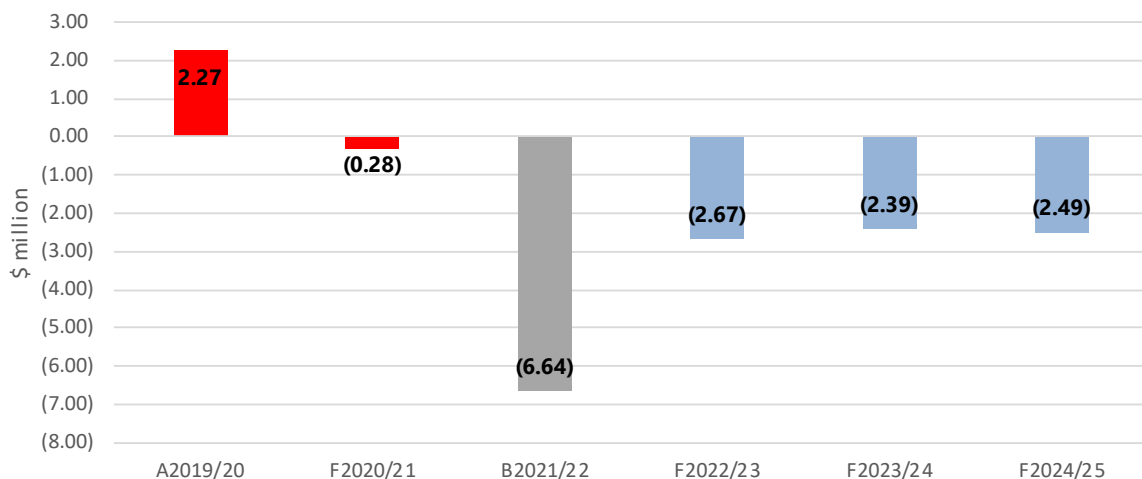
3. Operating result



The operating result recognises all revenue received by Council (including capital grants) and all operating expenditure. The expected operating result for the 2021/22 year is a surplus of \$1.19 million, which is a decrease of \$4.43 million on the 2020/21 Forecast. A key factor behind this drop is the early receipt of approximately \$2.7 million (or 50%) of the 2021/22 Financial Assistance Grants in June 2021.

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

4. Adjusted underlying result

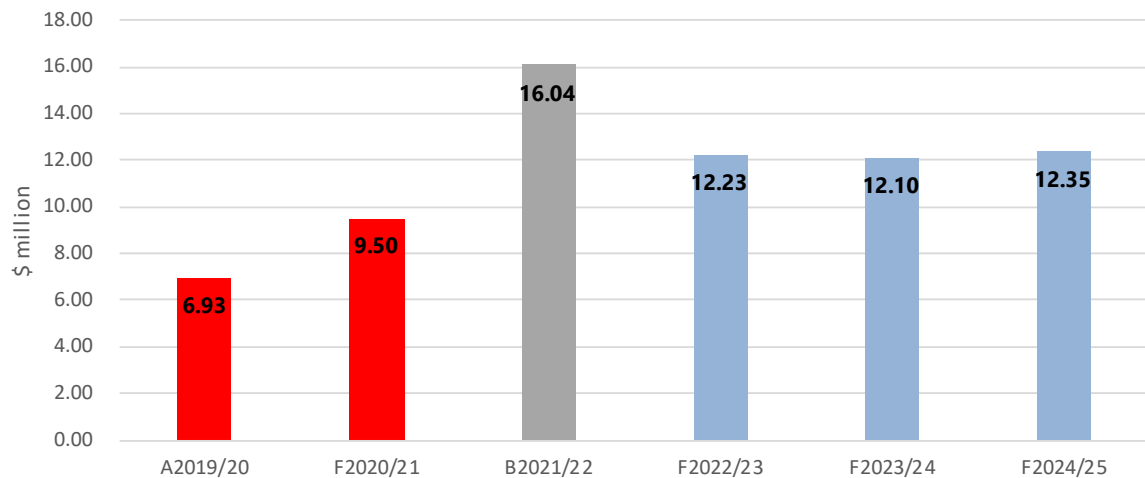


The adjusted underlying result excludes non-recurring revenue items such as capital grants and non-cash contributions.

The 2021/22 result reflects an underlying deficit of \$6.64 million which is significantly larger than anticipated due to receiving approximately \$2.7 million (or 50%) of the 2021/22 Financial Assistance Grants in advance in June 2021. The recurring underlying deficits projected into the years ahead reflects that a significant portion of Council's expenditure is funded from non-recurring sources, primarily relating to one-off projects. Many of these projects are critical to supporting the Shire's

ongoing needs, as a substantial proportion relate to renewing Council’s aging infrastructure, and others relate to topical economic and community development needs.

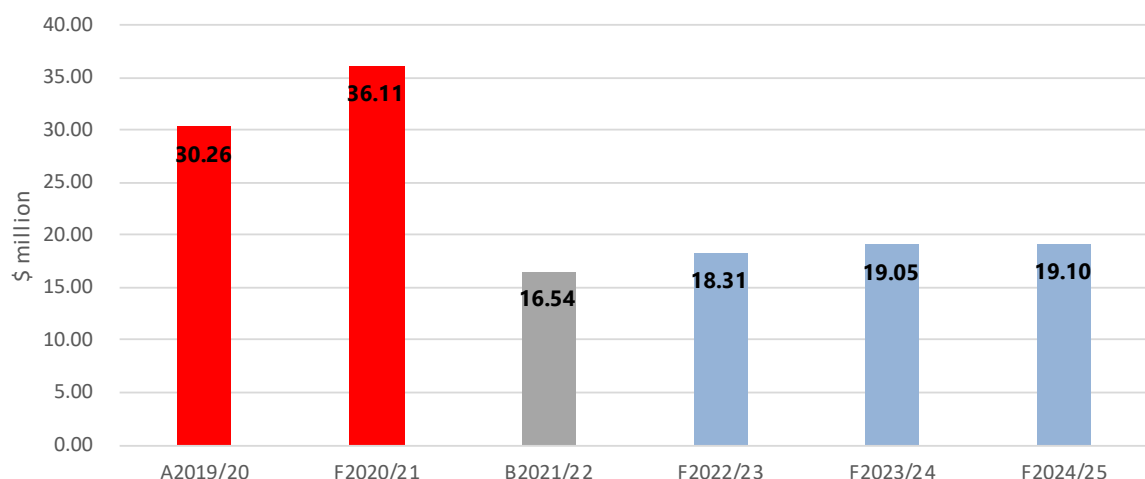
5. Services



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.

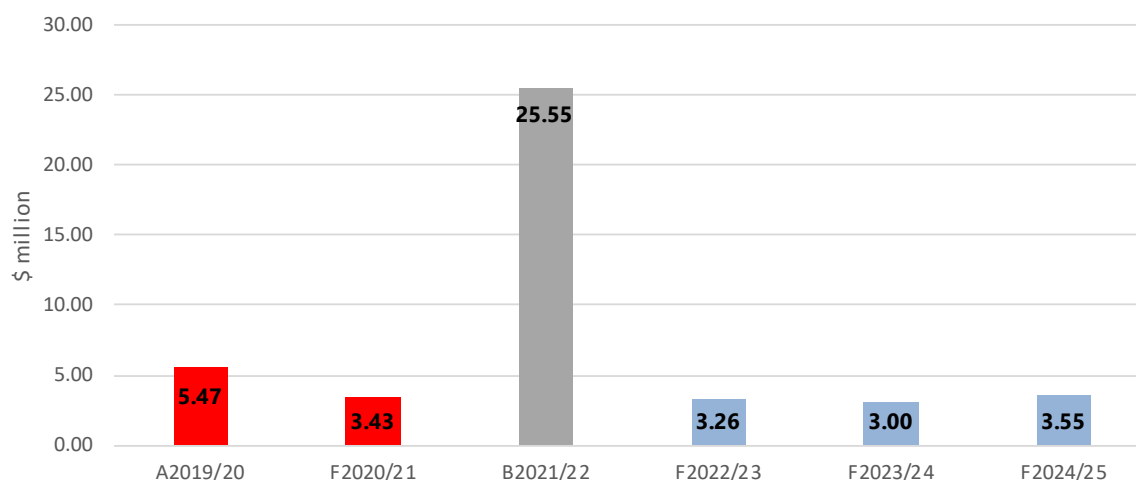
The net cost of all services delivered to the community for the 2021/22 year is expected to be \$16.04 million which is an increase of \$6.54 million from 2020/21. It is noted that the actual figure for 2019/20 and 2020/21 was considerably lower than expected due to receiving a significant level of non-recurrent operating grants to fund bushfire response and recovery activities as well as receiving approximately \$2.7 million (or 50%) of the 2021/22 Financial Assistance Grants in advance in June 2021.

6. Cash and investments



Cash and investments are expected to decrease by \$19.57 million during the year to \$16.54 million at 30 June 2022. Council has budgeted a significant level of capital works and non-recurrent project expenditure in 2021/22. Funding for these works have either already been received prior to or are budgeted to be received during 2021/22. Council received approximately \$2.7 million (or 50%) of the 2021/22 Financial Assistance Grants in advance in June 2021.

7. Capital works



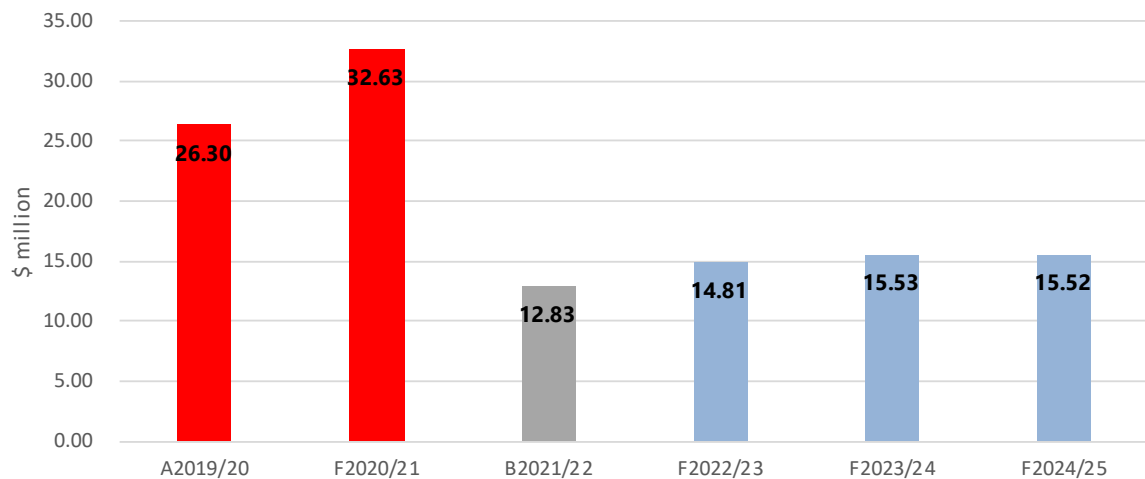
Capital works expenditure for the 2021/22 year is budgeted at \$25.55 million. The capital works program comprises of a number of significant projects as outlined in full in the notes to the Financial Statement, and including:

- Commencement of Great River Road upgrades,
- Completion of the Corryong CBD and Mitta Mitta streetscape upgrades,
- Upgrade of the Corryong Stock Route to provide an alternative route for large trucks,
- Ongoing safety upgrades including Georges Creek Road, Yabba Road and Lake Road,
- Further development of the High Country Rail Trail, and
- Continuation of upgrades to the Colac Colac Caravan Park.

Funding for the capital works program will come from \$13.05 million of grants and contributions and the balance of \$12.00 million from Council's rates and charges, current cash holdings, and \$0.50 million in proposed borrowings.

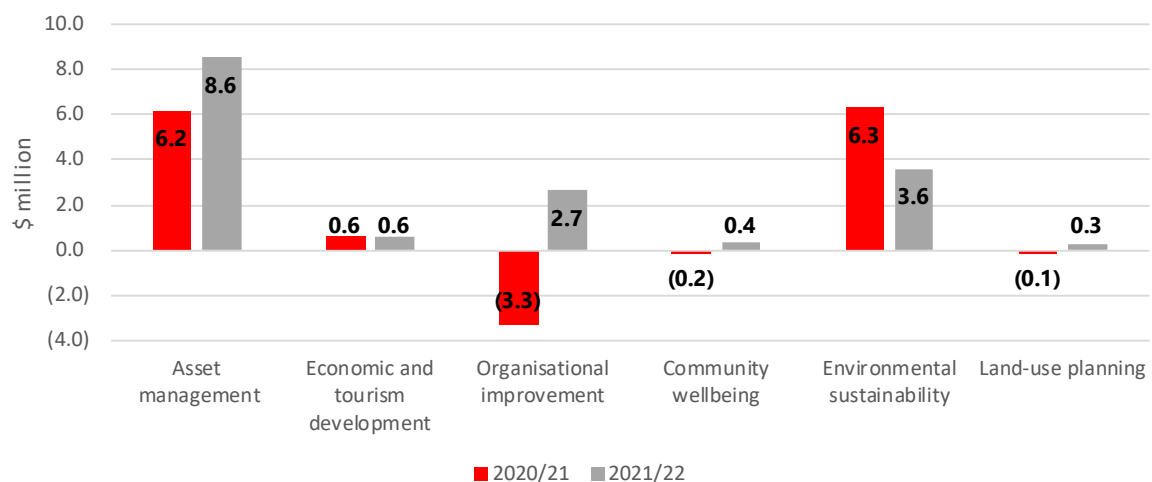
The cost of estimated carry forward capital works at 30 June 2021 of \$7.34 million has been included in this \$12.00 million. This high level of carry forward capital works is primarily due to delays experienced as a result of the bushfire and the COVID-19 pandemic.

8. Financial position



Net current assets (working capital) will reduce by \$19.80 million to \$12.83 million. Net current assets are forecast to be \$32.63 million as at 30 June 2021 which includes the receipt of approximately \$2.7 million (or 50%) of the 2021/22 Financial Assistance Grants in advance in June 2021.

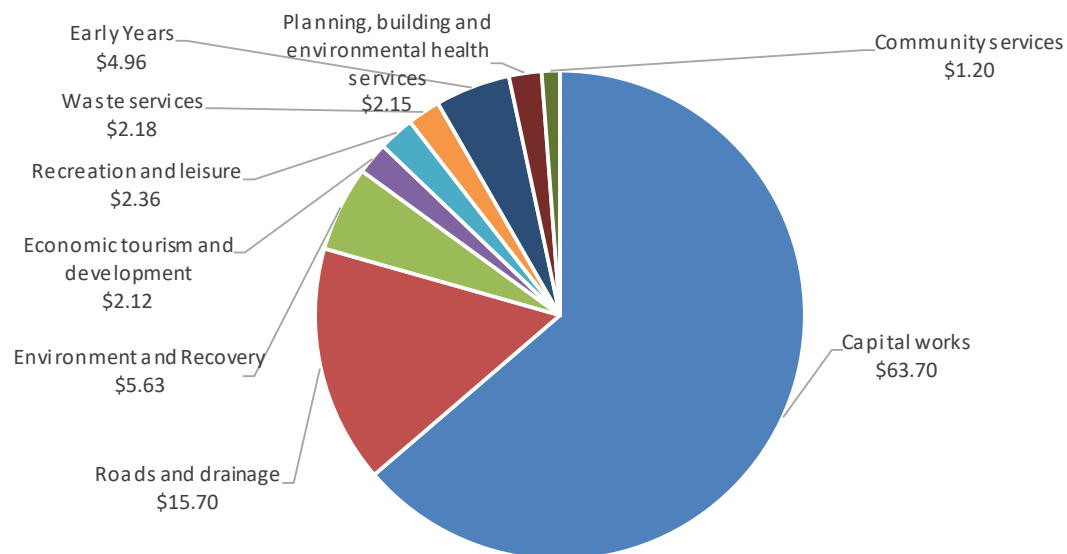
9. Strategic objectives



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 2021/22 year compared to the forecast for 2020/21.

There are significant changes in Organisational improvement and Environmental sustainability allocations. The change in Organisational improvement is due to the expected reimbursement of the cost of works carried out to repair and reinstate assets under insurance and Disaster Recovery Funding Arrangements and the change in Environmental sustainability is due to changing levels of expenditure relating to bushfire recovery.

10. Council expenditure allocations



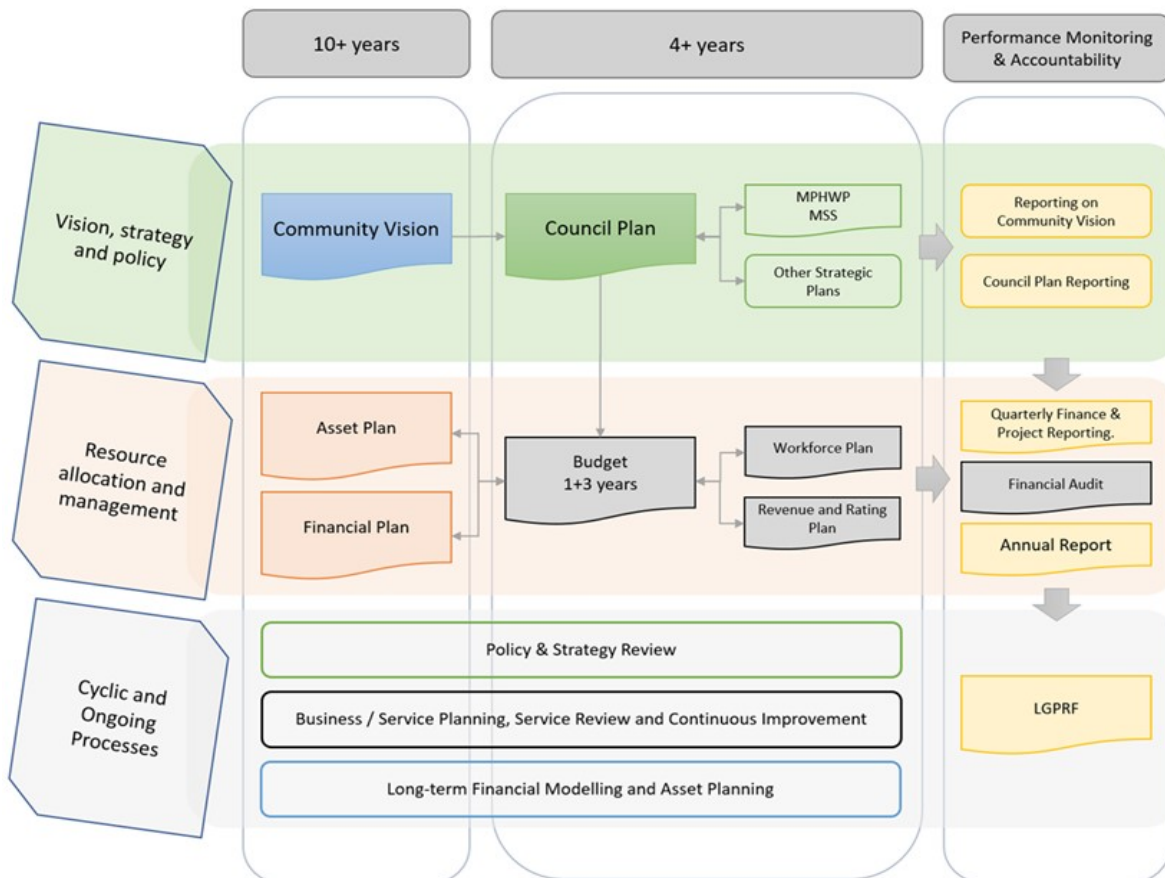
The above chart shows how much is allocated to each service area for every \$100 that Council is planning to spend in 2021/22. Council overheads, governance costs and administrative costs are allocated to external facing services using an internal overhead allocation model.

1. Links to the Council Plan

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

1.1 Legislative Planning and accountability framework

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



Source: Department of Jobs, Precincts and Regions

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

The timing of each component of the integrated planning and reporting framework is critical to the successful achievement of the planned outcomes.

Service level planning

Although councils have a legal obligation to provide some services— such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change.

Council reviews its services on an ongoing basis in consultation with the community to ensure that all services continue to provide value for money and the best mix of services is provided to align to community expectations and needs. Community consultation is undertaken in line with Council's adopted Community Engagement Policy and Public Transparency Policy.

1.2 Our purpose

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

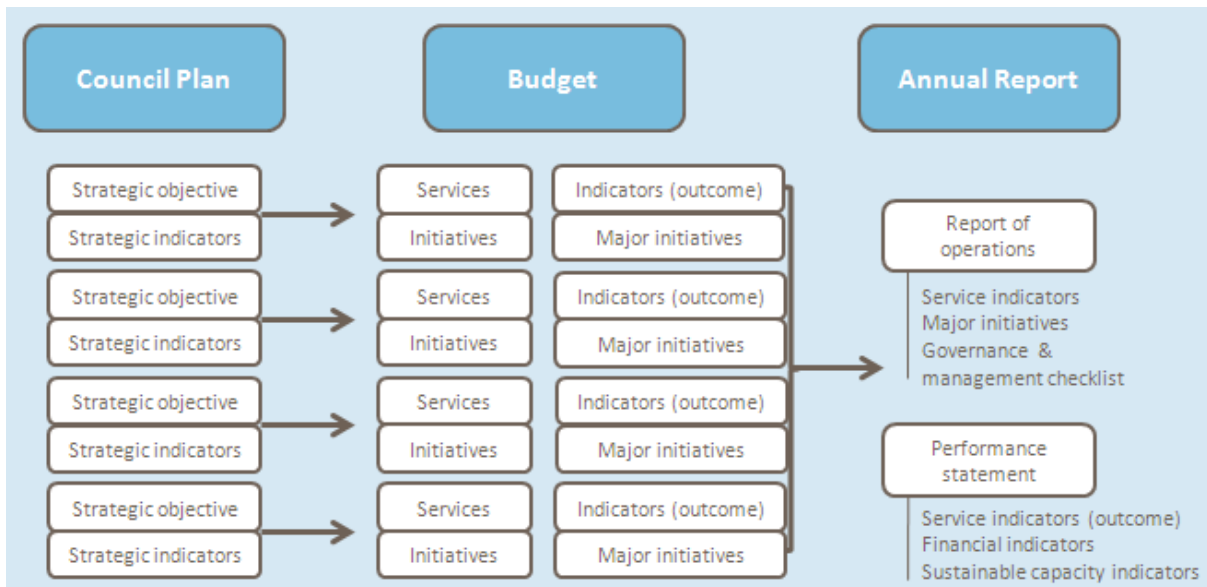
1.3 Strategic objectives

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 2021/22 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes a number of major initiatives and service performance outcome indicators for key areas of Council’s operations. Council is required by legislation to identify major initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

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		4,444 <u>(1,779)</u> 2,665

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 support arts and culture throughout the Shire.	
Library Services	This service provides public library services at two locations and provides a customer focused service that caters for the cultural, educational and recreational needs of residents and provides a focal point for the community where they can meet, relax and enjoy the facilities and services offered.	
Swimming Pools	This service provides Council's two seasonally operated swimming pools at Corryong and Tallangatta. These pools operate from November to March each year. It also provides a financial contribution to the community operated Eskdale pool.	

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Community Facilities	This service identifies opportunities for Council or community groups to access funding to better meet community needs and delivers on key Council funding applications.	
Total Community wellbeing		2,576 <u>(2,214)</u>
		362

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 - **COMPLETE**
- 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 - **COMPLETE**
- 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 - **COMPLETE**
- 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 **COMPLETE**
- 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 **COMPLETE**
- 2.21 Advocate for appropriate transport options for community members

Council Plan Strategies (continued)

- 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
		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		9,504 (941) 8,564

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 - **COMPLETE**
- 3.6 Deliver town improvement and beautification program:
 - Year 1 Walwa - **COMPLETE**
 - Year 2 Granya - **COMPLETE**
 - 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		672 <u>(418)</u> 255

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.	

Service areas	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Total Environmental sustainability		3,879 (272) 3,607

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) - **COMPLETE**
- 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 - **COMPLETE**
- 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
- 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 - **COMPLETE**
- 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>	

Service areas	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Total Economic and tourism development		789
		<u>(197)</u>
		592

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.)
- 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	2,665	4,444	(1,779)
Community wellbeing	362	2,576	(2,214)
Asset management	8,564	9,504	(941)
Land-use planning	255	672	(417)
Environmental sustainability	3,607	3,879	(272)
Economic and tourism development	592	789	(197)
Total services and initiatives	16,044	21,864	(5,820)
Other non-attributable	-		
Deficit before funding sources	16,044		
Funding sources			
Rates and charges	(9,409)		
Capital grants	(7,825)		
Total funding sources	(17,233)		
(Surplus)/deficit for the year	(1,190)		

3. Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The Budget information for 2021/22 has been supplemented with long term financial plan projections to 2030/31.

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

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

Comprehensive Income Statement

For the ten years ending 30 June 2031

	Notes	Forecast	Projections									
		Actual	Budget	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
		2020/21	2021/22	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income												
Rates and charges	4.1.1	9,221	9,409	9,560	9,712	9,865	10,020	10,176	10,339	10,500	10,665	10,831
Statutory fees and fines	4.1.2	216	185	188	191	194	197	200	203	206	209	212
User fees	4.1.3	1,077	937	941	945	949	953	957	961	965	969	973
Grants - Operating (recurrent)	4.1.4	6,188	3,295	6,024	6,032	6,041	6,050	6,060	6,070	6,080	6,091	6,102
Grants - Operating (non-recurrent)	4.1.4	4,279	867	-	-	-	-	-	-	-	-	-
Grants – Capital (recurrent)	4.1.4	1,199	1,166	1,166	1,167	750	750	750	750	750	750	750
Grants – Capital (non-recurrent)	4.1.4	4,700	6,659	-	-	-	-	-	-	-	-	-
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	3,968	535	504	532	548	555	558	543	528	502	476
Total income		30,848	23,053	18,383	18,579	18,347	18,525	18,701	18,866	19,029	19,186	19,344
Expenses												
Employee costs	4.1.6	8,413	10,141	9,301	9,114	9,292	9,473	9,615	9,759	9,905	10,054	10,205
Materials and services	4.1.7	12,485	7,124	5,153	5,230	5,306	5,390	5,481	5,577	5,679	5,786	5,900
Bad and doubtful debts		-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	4.1.8	4,112	4,360	4,871	4,864	4,845	4,825	4,808	4,801	4,802	4,809	4,824
Borrowing costs	4.1.9	24	39	105	110	129	138	124	110	96	81	65
Other expenses	4.1.10	195	199	454	481	514	519	524	530	536	542	548
Total expenses		25,229	21,863	19,884	19,799	20,086	20,345	20,552	20,777	21,018	21,272	21,542
Surplus/(deficit) for the year		5,619	1,190	(1,501)	(1,220)	(1,739)	(1,820)	(1,851)	(1,911)	(1,989)	(2,086)	(2,198)
Other comprehensive income												
Net asset revaluation increment /(decrement)		-	-	-	-	-	-	-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-	-	-	-	-	-	-
Total comprehensive result		5,619	1,190	(1,501)	(1,220)	(1,739)	(1,820)	(1,851)	(1,911)	(1,989)	(2,086)	(2,198)

Balance Sheet

For the ten years ending 30 June 2031

Notes	Forecast	Budget	Projections									
	Actual		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	
	2020/21	2021/22	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets												
Current assets												
Cash and cash equivalents	36,105	16,542	18,311	19,045	19,102	18,897	17,293	15,636	13,132	10,620	7,370	
Other financial assets	-	-	-	-	-	-	-	-	-	-	-	
Trade and other receivables	1,738	1,313	1,057	1,069	1,057	1,067	1,078	1,087	1,097	1,107	1,116	
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	38,153	18,165	19,678	20,424	20,469	20,274	18,681	17,033	14,539	12,037	8,796
Non-current assets												
Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	
Investments in joint arrangements	78	78	78	78	78	78	78	78	78	78	78	
Property, infrastructure, plant & equipment	198,497	219,691	218,078	216,213	214,914	213,507	212,846	212,166	212,240	212,209	212,791	
Right of use asset	312	312	312	312	312	312	312	312	312	312	312	
Investment property	1,095	1,095	1,095	1,095	1,095	1,095	1,095	1,095	1,095	1,095	1,095	
Intangible assets	-	-	200	200	400	400	600	600	800	800	1,000	
Total non-current assets	4.2.1	199,982	221,176	219,763	217,898	216,799	215,392	214,931	214,251	214,525	214,494	215,276
Total assets		238,135	239,341	239,441	238,322	237,268	235,666	233,612	231,285	229,065	226,532	224,072
Liabilities												
Current liabilities												
Trade and other payables	1,563	903	691	704	718	729	740	753	766	780	795	
Trust funds and deposits	902	907	912	917	922	927	932	937	942	947	952	
Unearned income	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	
Provisions	1,304	1,521	1,349	1,276	1,254	1,231	1,202	1,171	1,139	1,106	1,072	
Interest-bearing loans and borrowings	94	325	240	316	378	392	406	420	435	451	467	
Total current liabilities	4.2.2	5,541	5,334	4,870	4,891	4,950	4,957	4,958	4,959	4,960	4,962	4,964
Non-current liabilities												
Provisions	1,009	1,040	1,225	1,221	1,425	1,428	1,630	1,633	1,836	1,838	2,041	
Interest-bearing loans and borrowings	95	287	2,167	2,251	2,673	2,881	2,475	2,055	1,620	1,169	702	
Total non-current liabilities	4.2.2	1,104	1,327	3,392	3,472	4,098	4,309	4,105	3,688	3,456	3,007	2,743
Total liabilities		6,645	6,661	8,262	8,363	9,048	9,266	9,063	8,647	8,416	7,969	7,707
Net assets		231,490	232,680	231,179	229,959	228,220	226,400	224,549	222,638	220,649	218,563	216,365
Equity												
Accumulated surplus	115,557	116,747	115,246	114,026	112,287	110,467	108,616	106,705	104,716	102,630	100,432	
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	231,490	232,680	231,179	229,959	228,220	226,400	224,549	222,638	220,649	218,563	216,365

Statement of Changes in Equity

For the four years ending 30 June 2025

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2021/22				
Balance at beginning of the financial year	231,490	115,557	115,933	-
Surplus/(deficit) for the year	1,190	1,190	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	232,680	116,747	115,933	-
2022/23				
Balance at beginning of the financial year	232,680	116,747	115,933	-
Surplus/(deficit) for the year	(1,501)	(1,501)	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	231,179	115,246	115,933	-
2023/24				
Balance at beginning of the financial year	231,179	115,246	115,933	-
Surplus/(deficit) for the year	(1,220)	(1,220)	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	229,959	114,026	115,933	-
2024/25				
Balance at beginning of the financial year	229,959	114,026	115,933	-
Surplus/(deficit) for the year	(1,739)	(1,739)	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	228,220	112,287	115,933	-

Statement of Cash Flows

For the ten years ending 30 June 2031

	Notes	Forecast	Projections										
		Actual	Budget	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	
		2020/21	2021/22	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows
		(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities													
Rates and charges		8,607	9,397	9,551	9,703	9,856	10,011	10,166	10,330	10,490	10,655	10,821	
Statutory fees and fines		216	185	188	191	194	197	200	203	206	209	212	
User fees		1,077	937	941	945	949	953	957	961	965	969	973	
Grants - operating		10,072	4,599	6,289	6,029	6,062	6,049	6,059	6,070	6,080	6,091	6,103	
Grants - capital		5,899	7,825	1,166	1,167	750	750	750	750	750	750	750	
Interest received		200	140	251	273	283	284	281	260	239	207	175	
Trust funds and deposits taken		5	5	5	5	5	5	5	5	5	5	5	
Other receipts		3,768	395	253	259	265	271	277	283	289	295	301	
Net GST refund / payment		-	-	-	-	-	-	-	-	-	-	-	
Employee costs		(8,642)	(9,893)	(9,488)	(9,191)	(9,310)	(9,493)	(9,642)	(9,787)	(9,934)	(10,085)	(10,236)	
Materials and services		(8,094)	(5,946)	(3,935)	(3,971)	(4,004)	(4,043)	(4,089)	(4,138)	(4,191)	(4,248)	(4,310)	
External contracts		(4,173)	(960)	(989)	(1,019)	(1,050)	(1,082)	(1,114)	(1,147)	(1,181)	(1,216)	(1,252)	
Utilities		(218)	(218)	(229)	(240)	(252)	(265)	(278)	(292)	(307)	(322)	(338)	
Trust funds and deposits repaid		-	-	-	-	-	-	-	-	-	-	-	
Other payments		638	(859)	(666)	(468)	(500)	(508)	(513)	(517)	(523)	(528)	(533)	
Net cash provided by/(used in) operating activities	4.3.1	9,355	5,607	3,337	3,683	3,248	3,129	3,059	2,981	2,888	2,782	2,671	
Cash flows from investing activities													
Payments for property, infrastructure, plant and equipment		(3,432)	(25,554)	(3,258)	(2,999)	(3,546)	(3,418)	(4,147)	(4,122)	(4,876)	(4,778)	(5,406)	
Proceeds from sale of property, infrastructure, plant and equipment		-	-	-	-	-	-	-	-	-	-	-	
Net cash provided by/ (used in) investing activities	4.3.2	(3,432)	(25,554)	(3,258)	(2,999)	(3,546)	(3,418)	(4,147)	(4,122)	(4,876)	(4,778)	(5,406)	
Cash flows from financing activities													
Finance costs		(24)	(39)	(105)	(110)	(129)	(138)	(124)	(110)	(96)	(81)	(65)	
Proceeds from borrowings		-	500	2,120	400	800	600	-	-	-	-	-	
Repayment of borrowings		(56)	(77)	(325)	(240)	(316)	(378)	(392)	(406)	(420)	(435)	(451)	
Net cash provided by/(used in) financing activities	4.3.3	(80)	384	1,690	50	355	84	(516)	(516)	(516)	(516)	(516)	
Net increase/(decrease) in cash & cash equivalents		5,843	(19,563)	1,769	734	57	(205)	(1,604)	(1,657)	(2,504)	(2,512)	(3,251)	
Cash and cash equivalents at the beginning of the financial year		30,263	36,106	16,543	18,312	19,046	19,103	18,898	17,294	15,637	13,133	10,621	
Cash and cash equivalents at the end of the financial year	4.3.4	36,106	16,543	18,312	19,046	19,103	18,898	17,294	15,637	13,133	10,621	7,371	

Statement of Capital Works

For the ten years ending 30 June 2031

	Forecast	Projections									
	Actual	Budget	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property											
Land	-	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-	-
Total land	-	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-	-
Building improvements	630	4,740	577	594	612	630	649	669	689	709	731
Total buildings	630	4,740	577	594	612	630	649	669	689	709	731
Total property	630	4,740	577	594	612	630	649	669	689	709	731
Plant and equipment											
Plant, machinery and equipment	1,282	995	767	743	765	788	811	836	861	887	913
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	39	480	-	-	-	-	-	-	-	-	-
Library resources	30	31	20	20	20	20	20	20	20	20	20
Total plant and equipment	1,351	1,506	787	763	785	808	831	856	881	907	933
Infrastructure											
Roads	1,000	12,403	759	952	1,082	1,300	1,568	1,859	2,131	2,355	2,505
Bridges	234	1,300	476	478	481	495	510	525	541	551	560
Footpaths and cycleways	37	155	74	70	67	71	74	86	95	105	112
Kerb and channel	-	-	159	111	84	74	71	79	89	98	108
Drainage	73	-	26	31	36	39	43	48	50	53	56
Recreational, leisure and community facilities	-	-	-	-	-	-	-	-	-	-	-
Waste management	60	72	400	-	400	-	400	-	400	-	400
Parks, open space and streetscapes	47	5,378	-	-	-	-	-	-	-	-	-
Aerodromes	-	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-	-
Total infrastructure	1,451	19,308	1,894	1,642	2,149	1,980	2,666	2,597	3,306	3,162	3,742
Total capital works expenditure	3,432	25,554	3,258	2,999	3,546	3,418	4,147	4,122	4,876	4,778	5,406
Represented by:											
New asset expenditure	923	6,160	420	20	420	20	420	20	420	20	420
Asset renewal expenditure	4,280	5,056	2,838	2,979	3,126	3,398	3,727	4,102	4,456	4,758	4,986
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	5,937	14,338	-	-	-	-	-	-	-	-	-
Total capital works expenditure	11,140	25,554	3,258	2,999	3,546	3,418	4,147	4,122	4,876	4,778	5,406

Statement of Human Resources

For the ten years ending 30 June 2031

	Forecast Actual	Budget	Projections								
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure											
Employee costs - operating	8,413	10,141	9,301	9,114	9,292	9,473	9,615	9,759	9,905	10,054	10,205
Employee costs - capital	-	-	-	-	-	-	-	-	-	-	-
Total staff expenditure	8,413	10,141	9,301	9,114	9,292	9,473	9,615	9,759	9,905	10,054	10,205
Full Time Equivalent (FTE)	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Staff numbers											
Employees	94.0	110.5	99.3	96.3	96.3	96.3	96.3	96.3	96.3	96.3	96.3
Total staff numbers	94.0	110.5	99.3	96.3	96.3	96.3	96.3	96.3	96.3	96.3	96.3

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

Department	Budget 2021/22 \$'000	Comprises		
		Permanent Full time \$'000	Permanent Part Time \$'000	Casual \$'000
Asset management	3,490	3,281	165	44
Community wellbeing	2,352	481	1,405	466
Economic and tourism development	381	123	258	-
Environmental sustainability	1,272	877	359	36
Land-use planning	-	-	-	-
Organisational improvement	2,646	1,843	640	163
Total permanent staff expenditure	10,141	6,605	2,827	709
Capitalised Labour costs	-			
Total expenditure	10,141			

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

Department	Budget 2021/22 FTE	Comprises		
		Permanent Full time FTE	Permanent Part Time FTE	Casual FTE
Asset management	41.7	39.0	2.1	0.6
Community wellbeing	24.9	15.2	4.4	5.3
Economic and tourism development	4.1	1.0	3.1	-
Environmental sustainability	14.7	10.6	3.6	0.4
Land-use planning	-	-	-	-
Organisational improvement	25.2	14.5	8.6	2.1
Total permanent staff	110.5	80.3	21.8	8.5
Capitalised Labour costs	-			
Total staff	110.5			

**Summary of Planned Human Resources Expenditure
For the four years ending 30 June 2025**

	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Asset management				
Permanent - Full time				
Female	375	382	390	397
Male	2,094	2,135	1,809	1,844
Vacant	812	828	844	860
Self-described gender	-	-	-	-
Permanent - Part time				
Female	117	119	122	124
Male	-	-	-	-
Vacant	48	49	50	51
Self-described gender	-	-	-	-
Total Asset management	3,446	3,513	3,214	3,276
Community wellbeing				
Permanent - Full time				
Female	292	298	303	309
Male	90	92	94	95
Vacant	99	101	103	105
Self-described gender	-	-	-	-
Permanent - Part time				
Female	878	895	913	930
Male	32	33	33	34
Vacant	495	505	514	525
Self-described gender	-	-	-	-
Total Community wellbeing	1,886	1,923	1,960	1,998
Economic and tourism development				
Permanent - Full time				
Female	123	125	128	130
Male	-	-	-	-
Vacant	-	-	-	-
Self-described gender	-	-	-	-
Permanent - Part time				
Female	147	150	153	156
Male	111	113	115	118
Vacant	-	-	-	-
Self-described gender	-	-	-	-
Total Economic and tourism development	381	388	396	404
Environmental sustainability				
Permanent - Full time				
Female	240	-	-	-
Male	419	222	222	222
Vacant	166	-	-	-
Self-described gender	-	-	-	-
Permanent - Part time				
Female	359	-	-	-
Male	52	-	-	-
Vacant	-	-	-	-
Self-described gender	-	-	-	-
Total Environmental sustainability	1,236	222	222	222
Organisational improvement				
Permanent - Full time				
Female	1,036	1,060	1,088	1,117
Male	456	465	474	483
Vacant	262	267	272	278
Self-described gender	-	-	-	-
Permanent - Part time				
Female	546	557	568	579
Male	38	39	39	40
Vacant	145	148	151	154
Self-described gender	-	-	-	-
Total Organisational improvement	2,483	2,535	2,592	2,650
Casuals and other expenditure	709	719	730	740
Capitalised labour costs	-	-	-	-
Total staff expenditure	10,141	9,301	9,114	9,292

**Summary of Planned Human Resources Full Time Equivalent
For the four years ending 30 June 2025**

	2021/22	2022/23	2023/24	2024/25
	FTE	FTE	FTE	FTE
Asset management				
Permanent - Full time				
Female	3.0	3.0	3.0	3.0
Male	28.0	28.0	28.0	28.0
Vacant	8.0	8.0	5.0	5.0
Self-described gender	-	-	-	-
Permanent - Part time				
Female	1.4	1.4	1.4	1.4
Male	-	-	-	-
Vacant	0.7	0.7	0.7	0.7
Self-described gender	-	-	-	-
Total Asset management	41.1	41.1	38.1	38.1
Community wellbeing				
Permanent - Full time				
Female	2.0	2.0	2.0	2.0
Male	1.0	1.0	1.0	1.0
Vacant	1.0	1.0	1.0	1.0
Self-described gender	-	-	-	-
Permanent - Part time				
Female	9.2	9.2	9.2	9.2
Male	0.4	0.4	0.4	0.4
Vacant	6.0	6.0	6.0	6.0
Self-described gender	-	-	-	-
Total Community wellbeing	19.6	19.6	19.6	19.6
Economic and tourism development				
Permanent - Full time				
Female	1.0	1.0	1.0	1.0
Male	-	-	-	-
Vacant	-	-	-	-
Self-described gender	-	-	-	-
Permanent - Part time				
Female	1.8	1.8	1.8	1.8
Male	-	-	-	-
Vacant	1.3	1.3	1.3	1.3
Self-described gender	-	-	-	-
Total Economic and tourism development	4.1	4.1	4.1	4.1
Environmental sustainability				
Permanent - Full time				
Female	3.0	3.0	3.0	3.0
Male	5.0	-	-	-
Vacant	2.0	-	-	-
Self-described gender	-	-	-	-
Permanent - Part time				
Female	3.6	-	-	-
Male	0.6	-	-	-
Vacant	-	-	-	-
Self-described gender	-	-	-	-
Total Environmental sustainability	14.3	3.0	3.0	3.0
Organisational improvement				
Permanent - Full time				
Female	6.5	6.5	6.5	6.5
Male	4.0	4.0	4.0	4.0
Vacant	3.0	3.0	3.0	3.0
Self-described gender	-	-	-	-
Permanent - Part time				
Female	7.3	7.3	7.3	7.3
Male	0.5	0.5	0.5	0.5
Vacant	1.8	1.8	1.8	1.8
Self-described gender	-	-	-	-
Total Organisational improvement	23.1	23.1	23.1	23.1
Casuals and other expenditure	8.5	8.5	8.5	8.5
Capitalised labour costs	-	-	-	-
Total staff expenditure	110.5	99.3	96.3	96.3

4 Notes to the financial statements

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

Rates and charges are required by the Act and the Regulations to be disclosed in Council's budget.

As per the *Local Government Act 2020*, Council is required to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan over a four-year period.

In developing the Budget, rates and charges are identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The State Government's *Fair Go Rates System (FGRS)* sets out the maximum amount councils may increase rates in a year. For 2021/22 the FGRS cap has been set at 1.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of Council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 1.5% in line with the rate cap. The kerbside collection charge will increase by 3% due to increases in waste processing costs and there will be no increase to the waste facilities management charge in 2021/22.

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
	2020/21	2021/22		
	\$'000	\$'000	\$'000	%
General rates*	6,509	6,634	125	1.92%
Municipal charge*	1,223	1,250	27	2.21%
Rates in lieu	51	52	1	1.96%
Kerbside collection	1,040	1,071	31	2.98%
Waste management	398	402	4	1.01%
Total Rates and charges	9,221	9,409	188	2.04%

* These items are subject to the rate cap established under the FGRS

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	2020/21	2021/22	Change
	cents/\$CIV	cents/\$CIV	%
General rate for rateable residential properties	0.3889	0.3384	(12.99%)
General rate for rateable rural residential properties	0.3889	0.3384	(12.99%)
General rate for rateable rural properties	0.3500	0.3046	(12.99%)
General rate for rateable business properties	0.3695	0.3215	(12.99%)
General rate for rateable undeveloped residential properties	1.4000	1.2182	(12.99%)

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	2020/21 \$'000	2021/22 \$'000	Change \$'000	Change %
Residential	1,376	1,272	(104)	(7.56%)
Rural Residential	1,076	1,032	(44)	(4.09%)
Rural	3,770	4,074	304	8.06%
Business	167	145	(22)	(13.17%)
Undeveloped residential	120	111	(9)	(7.50%)
Total amount to be raised by general rates	6,509	6,634	125	1.92%

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	2020/21 Number	2021/22 Number	Change Number	Change %
Residential	1,690	1,693	3	0.18%
Rural Residential	884	897	13	1.47%
Rural	1,544	1,557	13	0.84%
Business	244	245	1	0.41%
Undeveloped residential	118	124	6	5.08%
Total number of assessments	4,480	4,516	36	0.80%

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	2020/21 \$	2021/22 \$'000	Change \$	Change %
Residential	353,771	375,835	22,064	6.24%
Rural Residential	276,730	304,827	28,097	10.15%
Rural	1,077,000	1,337,540	260,540	24.19%
Business	45,186	45,074	(112)	(0.25%)
Undeveloped residential	8,553	9,130	577	6.74%
Total value of land	1,761,240	2,072,406	311,166	17.67%

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

Type of Charge	2020/21 \$	2021/22 \$	Change \$	Change %
Municipal	310	314	4	1.29%

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

Type of Charge	2020/21 \$'000	2021/22 \$'000	Change \$'000	Change %
Municipal	1,223	1,250	27	2.21%

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	2020/21 \$	2021/22 \$	Change \$	Change %
Kerbside collection:				
Garbage and Recycling 140/240 litre bins (Standard service)	330	340	10	3.03%
Garbage and Recycling 240/240 litre bins	360	371	11	3.06%
Garbage and Recycling 80/240 litre bins	287	296	9	3.14%
Additional Garbage - 140 litre bin	269	277	8	2.97%
Additional Garbage - 240 litre bin	350	360	10	2.86%
Additional Garbage - 80 litre bin	230	236	6	2.61%
Additional Recycling - 240 litre bin	149	153	4	2.68%
Garbage/Recycle service extension – per km	144	148	4	2.78%
Waste facilities management				
	101	101	0	0.00%

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

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

Type of Charge	2020/21 \$'000	2021/22 \$'000	Change \$'000	Change %
Kerbside collection	1,040	1,071	31	2.98%
Waste facilities management	398	402	4	1.01%
Total	1,438	1,473	35	2.43%

4.1.1(k) – Fair Go Rates System compliance

	2021/22 \$
Total rates	7,769,833
Number of rateable properties	4,516
Base average rates	\$1,720.51
Maximum rate increase (set by State Government)	1.50%
Capped average rate	1.50%
Maximum general rates and municipal charges revenue	7,886,380
Budgeted general rates and municipal charges revenue	7,884,000

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 0.3384% (0.3384 cents in the dollar of CIV) for all rateable residential properties
- A general rate of 0.3384% (0.3384 cents in the dollar of CIV) for all rateable rural residential properties
- A general rate of 0.3046% (0.3046 cents in the dollar of CIV) for all rateable rural properties
- A general rate of 0.3215% (0.3215 cents in the dollar of CIV) for all rateable business properties
- A general rate of 1.2182% (1.2182 cents in the dollar of CIV) for all rateable undeveloped residential properties.

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

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

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

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

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

Residential land

Residential land is any land, which is:

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

Rural residential land

Rural residential land is any land, which is:

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

Rural land

Rural land is any land, which is:

- Greater than 40 ha in size.

Business land

Business land is any land, which is:

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

Undeveloped residential land

Undeveloped residential land is any land, which is:

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

4.1.2 Statutory fees and fines

	Budget 2020/21 \$'000	Budget 2020/22 \$'00	Change \$'000	Change %
Building fees	70	60	(10)	(14.29%)
Town planning fees	60	50	(10)	(16.67%)
Animal fees	41	41	-	-%
Health registration fees	37	27	(10)	(27.03%)
Land information certificates	8	7	(1)	(12.50%)
Total	216	185	(31)	(14.35%)

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 2020/21 \$'000	Budget 2020/22 \$'000	Change \$'000	Change %
Childcare/children's programs	755	765	10	1.32%
Refuse disposal fees	212	56	(156)	(73.58%)
Aquatic facility fees	28	33	5	17.86%
Saleyard fees	13	13	0	0.00%
Private works	2	0	(2)	(100.00%)
Septic tank fees	9	9	0	0.00%
Other fees	58	61	3	5.17%
Total	1,077	937	(140)	(13.00%)

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. The significant drop in refuse disposal fees is due to ceasing the kerbside collection service for Snowy Valleys Council.

4.1.4 Grants

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Grants were received in respect of the following:				
Summary of grants:				
Commonwealth funded grants	6,557	4,876	(1,681)	(25.64%)
State funded grants	6,875	7,111	236	3.43%
(a) Operating grants				
Recurrent - Commonwealth Government				
Financial assistance grants – General	3,367	1,428	(1,939)	(57.59%)
Financial assistance grants – Local roads	1,861	820	(1,041)	(55.94%)
Recurrent - State Government				
Emergency	78	60	(18)	(23.08%)
Family and children	750	855	105	14.00%
School crossing supervisors	18	18	-	0.00%
Libraries	114	114	-	0.00%
Total recurrent operating grants	6,188	3,295	(2,893)	(46.75%)
Non-recurrent - Commonwealth Government				
Family and children	130	-	(130)	(100.00%)
Non-recurrent - State Government				
Community	63	111	48	76.19%
Economic development	110	80	(30)	(27.27%)
Environment	44	-	(44)	(100.00%)
Family and children	636	293	(343)	(53.93%)
Corporate	929	43	(886)	(95.37%)
Infrastructure	7	7	-	-%
Recovery	430	307	(123)	(28.60%)
Recreation	298	26	(272)	(91.28%)
Total non-recurrent operating grants	2,647	867	(1,780)	(67.25%)
Total operating grants	8,835	4,162	(4,673)	(52.89%)

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	Change %
b) Capital grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,199	1,166	(33)	(2.75%)
Recurrent - State Government				
Nil	-	-	-	-%
Total recurrent capital grants	1,199	1,166	(33)	(2.75%)
Non-recurrent - Commonwealth Government				
Local Roads and Community Infrastructure	1,302	1,462	160	12.29%
Non-recurrent - State Government				
Infrastructure	3,398	5,197	1,799	55.07%
Total non-recurrent capital grants	4,700	6,659	1,959	41.68%
Total capital grants	5,899	7,825	1,926	32.65%
Total grants	14,734	11,987	(2,747)	(18.64%)

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 52.89% or \$4.673 million compared to 2020/21.

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 2021/22 Financial Assistance Grants funding allocation. Approximately half of the 2021/22 allocation equating to \$2.711 million was received in June 2021 and was recognised as recurrent revenue in 2020/21.

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 increased by 32.65% or \$1.926 million compared to 2020/21 due mainly to receiving significant funding for the Great River Road (Stage 2).

4.1.5 Other income

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Interest	200	201	1	0.50%
Interest on rates	-	40	40	-%
Community contributions	-	10	10	-%
Rent	74	75	1	1.35%
Shared service fees	140	137	(3)	(2.14%)
Other	139	90	(49)	(35.25%)
Total	553	553	-	-%

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.

4.1.6 Employee costs

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Wages and salaries	6,723	8,124	1,401	20.84%
Workcover	125	135	10	8.00%
Annual leave and long service leave	870	1,049	179	20.57%
Superannuation	674	812	138	20.47%
Fringe benefits tax	21	21	-	-%
Total	8,413	10,141	1,728	20.54%

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

Employee costs are budgeted to increase by 20.54% or \$1.728 million compared to the 2020/21 forecast. This variance is mainly due to a number of positions remaining vacant in 2020/21 and additional fixed term positions to deliver the significant capital works program. The 2020/21 budget includes an FTE of 110.5, including 14.2 fixed term positions dedicated to bushfire recovery efforts and implementation of the substantial upcoming capital works program.

4.1.7 Materials and services

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Materials and services	6,844	4,518	(2,326)	(33.99%)
Maintenance	1,250	1,428	178	14.24%
Utilities	218	218	-	-%
Contracts	4,173	960	(3,213)	(76.99%)
Total	12,485	7,124	(5,361)	(42.94%)

Materials and services include purchases of consumables, payments to contractors for the provision of services, non-recurrent operating projects and utility costs. Materials and services are forecast to decrease by 42.94% or \$5.361 million compared to the 2020/21 forecast.

The main reasons for this decrease include:

- bushfire recovery expenditure is budgeted to be \$3.100 million less in 2021/22 which is predominately due to the engaging of contractors for the clean-up in 2020/21;
- delivery of non-recurrent operating projects of \$3.000 million in 2020/21 compared to \$1.371 million in 2021/22.

4.1.8 Depreciation and amortisation

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Property	810	805	(5)	(0.62%)
Plant and equipment	572	638	66	11.54%
Infrastructure	2,730	2,917	187	6.85%
Total	4,112	4,360	248	6.03%

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 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Bank fees and overdraft charges	14	14	-	-%
Interest – Borrowings	0	17	17	-%
Interest - Finance leases	8	6	(2)	(25.00%)
Total	22	37	15	68.18%

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 and has budgeted its intention to take out a loan in 2021/22 to fund Colac Colac Caravan Park upgrades, where matching grant funds are available.

4.1.10 Other expenses

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Auditors remuneration	35	37	2	5.71%
Councillor allowances	160	162	2	1.25%
Total	195	199	4	2.05%

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 \$20.007 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 assets such as land, buildings, roads, vehicles and equipment which has been built up by Council over many years. The \$22.104 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 2020/21 levels.

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

4.2.3 Equity

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

- The asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations;
- The accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. The increase in accumulated surplus of \$1.190 million results directly from the budgeted operating surplus for the year.

Balance sheet - Key assumptions

In preparing the Balance Sheet for the year ending 30 June 2022 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 2021/22 year.
- Trade creditors are based on total capital and operating expenditure less written down value of assets sold, depreciation and employee costs. The payment cycle is 45 days.
- Total capital expenditure is \$25.554 million.

Borrowings

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

	2020/21	2021/22
	\$'000	\$'000
Total amount borrowed as at 30 June of the prior year	285	229
Total amount to be borrowed	-	500
Total amount projected to be redeemed	(56)	(77)
Total amount proposed to be borrowed as at 30 June	229	652

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 2021/22 includes a number of carried forward capital projects that were budgeted in 2020/21 and are expected to be finalised in 2021/22 plus considerable amounts of new projects that have received funding from the State and Commonwealth Governments.

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 and has also budgeted its intention to take out a loan in 2021/22 to fund Colac Colac Caravan Park upgrades, where matching grant funds are available.

4.3.4 Cash and cash equivalents at end of the year

Overall, total cash and investments are forecast to decrease by \$19.563 million to \$16.542 million as at 30 June 2022 as funds are expended on the 2021/22 capital works program.

4.4 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2021/22 year, classified by asset expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.4.1 Summary

	Forecast	Budget	Change	Change
	2020/21	2021/22		
	\$'000	\$'000		
Property	630	4,740	4,110	652.38%
Plant and equipment	1,351	1,506	155	11.47%
Infrastructure	1,451	19,308	17,857	1,230.67%
Total	3,432	25,554	22,122	644.58%

	Asset expenditure types					Funding sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council Cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Property	4,740,500	1,080,500	1,695,000	1,965,000	-	2,277,000	-	1,963,500	500,000
Plant and equipment	1,506,000	333,000	1,013,000	160,000	-	-	-	1,506,000	-
Infrastructure	19,308,309	4,747,000	2,348,000	12,213,309	-	10,773,408	15,000	8,519,901	-
Total	25,554,809	6,160,500	5,056,000	14,338,309	-	13,050,408	15,000	11,989,401	500,000

4.4.2 Current Budget

	Asset expenditure types					Funding sources			
	Project \$	New \$	Renewal \$	Upgrade \$	Expansion \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
PROPERTY									
Buildings									
Colac Colac Caravan Park	1,640,000	-	-	1,640,000	-	500,000	-	640,000	500,000
Tallangatta Holiday Park (Stage 2)	660,000	-	660,000	-	-	500,000	-	160,000	-
Corryong Airport	530,500	530,500	-	-	-	262,000	-	268,500	-
Weighbridge and Truckwash Corryong	450,000	225,000	225,000	-	-	450,000	-	-	-
Tallangatta Swimming Pool	325,000	-	325,000	-	-	200,000	-	125,000	-
Tallangatta Office	200,000	-	50,000	150,000	-	-	-	200,000	-
Colac Colac Caravan Park (Kiosk)	185,000	185,000	-	-	-	185,000	-	-	-
Tallangatta Toilet Block	125,000	-	-	125,000	-	60,000	-	65,000	-
Cudgewa Toilet Block	80,000	80,000	-	-	-	30,000	-	50,000	-
Walwa Toilet Block	60,000	-	60,000	-	-	30,000	-	30,000	-
Total Buildings	4,255,500	1,020,500	1,320,000	1,915,000	-	2,217,000	-	1,538,500	500,000
Land improvements									
Retaining wall (Tallangatta Transfer Station)	250,000	-	250,000	-	-	-	-	250,000	-
Shade structure (Bellbridge Fish)	30,000	30,000	-	-	-	30,000	-	-	-
Shade structure (Tallangatta Pelican)	30,000	30,000	-	-	-	30,000	-	-	-
Total Land improvements	310,000	60,000	250,000	-	-	60,000	-	250,000	-
TOTAL PROPERTY	4,565,500	1,080,500	1,570,000	1,915,000	-	2,277,000	-	1,788,500	1,000,000
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Annual plant replacement	797,000	-	797,000	-	-	-	-	797,000	-
Annual fleet replacement	133,000	33,000	100,000	-	-	-	-	167,000	-
Generator (Tallangatta Office)	35,000	-	35,000	-	-	-	-	35,000	-
Minor tools (over \$1,000)	30,000	-	30,000	-	-	-	-	30,000	-
Total Plant, Machinery and Equipment	995,000	33,000	962,000	-	-	-	-	995,000	-

	Asset expenditure types					Funding sources			
	Project \$	New \$	Renewal \$	Upgrade \$	Expansion \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
Computers and Telecommunications									
IT equipment	20,000	-	20,000	-	-	-	-	20,000	-
Total Computers and Telecommunications	20,000	-	20,000	-	-	-	-	20,000	-
Library resources									
Library resources - purchases	31,000	-	31,000	-	-	-	-	31,000	-
Total Library resources	31,000	-	31,000	-	-	-	-	31,000	-
TOTAL PLANT AND EQUIPMENT	1,046,000	33,000	1,013,000	-	-	-	-	1,046,000	-
INFRASTRUCTURE									
Roads									
Stock Route (Corryong)	2,520,992	-	-	2,520,992	-	1,370,992	-	1,150,000	-
Corryong CBD streetscape	1,500,000	-	-	1,500,000	-	-	-	1,500,000	-
Georges Creek Road (Section 1 & 2)	1,019,592	-	-	1,019,592	-	805,392	-	214,200	-
Towong Street East	872,493	-	-	872,493	-	872,493	-	-	-
Lake Road (sealing)	446,232	-	-	446,232	-	306,232	-	140,000	-
Upper Murray Road upgrades	380,000	-	-	300,000	-	280,000	-	100,000	-
Yabba Road upgrade	330,000	-	-	330,000	-	330,000	-	-	-
Major patching	250,000	-	250,000	-	-	250,000	-	-	-
Georges Creek Road (Section 3)	250,000	-	-	250,000	-	214,299	-	35,701	-
Lake Road and Murray Valley Highway (Old Tallangatta) - Blackspot	239,000	-	-	239,000	-	239,000	-	-	-
Dust strips	60,000	-	-	60,000	-	-	15,000	45,000	-
Total Roads	7,868,309	-	250,000	7,618,309	-	4,668,408	15,000	3,184,901	-
Bridges									
Bridge replacement program (DELWP)	1,300,000	-	1,300,000	-	-	1,300,000	-	-	-
Total Bridges	1,300,000	-	1,300,000	-	-	1,300,000	-	-	-
Footpaths									
Eskdale walking path	60,000	-	-	60,000	-	60,000	-	-	-
Total Footpaths	60,000	-	-	60,000	-	60,000	-	-	-

	Asset expenditure types					Funding sources			
	Project	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council Cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Parks, Open Spaces and Streetscapes									
Great River Road (Stage 2)	4,250,000	4,250,000	-	-	-	4,250,000	-	-	-
Circuit Trail (Corryong)	250,000	250,000	-	-	-	250,000	-	-	-
Great River Road (Western end)	160,000	160,000	-	-	-	160,000	-	-	-
Bellbridge walking path and exercise equipment	85,000	15,000	70,000	-	-	85,000	-	-	-
Total Parks, Open Spaces and Streetscapes	4,745,000	4,675,000	70,000	-	-	4,745,000	-	-	-
TOTAL INFRASTRUCTURE	13,973,309	4,675,000	1,620,000	7,678,309	-	10,903,408	15,000	3,184,901	-
TOTAL NEW CAPITAL WORKS 2021/22	19,584,809	5,788,500	4,203,000	9,593,309	-	13,050,408	15,000	6,019,401	500,000

4.4.3 Works carried forward from prior year

	Asset expenditure types					Funding sources			
	Project Cost \$	New \$	Renewal \$	Upgrade \$	Expansion \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
PROPERTY									
Buildings									
Tallangatta Triangles	125,000	-	125,000	-	-	-	-	125,000	-
Kindergarten (32 Towong Street Tallangatta)	50,000	-	-	50,000	-	-	-	50,000	-
Total Buildings	175,000	-	125,000	50,000	-	-	-	175,000	-
TOTAL PROPERTY	175,000	-	125,000	50,000	-	-	-	175,000	-
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	3,430,000	-	-	3,430,000	-	-	-	3,430,000	-
Mitta streetscape	425,000	-	-	425,000	-	-	-	425,000	-
Georges Creek Rd (Stage 6 – Section 3)	300,000	-	-	300,000	-	-	-	300,000	-
Pavement construction – Wisers Creek Rd	180,000	-	-	180,000	-	-	-	180,000	-
Pavement renewal	100,000	-	-	100,000	-	-	-	100,000	-
Dartmouth streetscape	100,000	-	-	100,000	-	-	-	100,000	-
Total Roads	4,535,000	-	-	4,535,000	-	-	-	4,535,000	-
Footpaths									
Strategic path links	95,000	-	95,000	-	-	-	-	95,000	-
Total Footpaths	95,000	-	95,000	-	-	-	-	95,000	-

	Asset expenditure types					Funding sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council Cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Parks, Open Spaces and Streetscapes									
Town entrances (Signage)– 2017/18	233,000	-	233,000	-	-	-	-	233,000	-
Upper Murray 2030 projects – 2016/17	150,000	-	150,000	-	-	-	-	150,000	-
Bethanga Streetscape	90,000	-	90,000	-	-	-	-	90,000	-
Town entrances (Signage) – 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	-
Total Parks, Open Spaces and Streetscapes	633,000	-	633,000	-	-	-	-	633,000	-
Other infrastructure									
Landfill cell #3	72,000	72,000	-	-	-	-	-	72,000	-
Total Other infrastructure	72,000	72,000	-	-	-	-	-	72,000	-
TOTAL INFRASTRUCTURE	5,335,000	72,000	728,000	4,535,000	-	-	-	5,335,000	-
TOTAL CARRIED FORWARD CAPITAL WORKS	5,970,000	372,000	853,000	4,745,000	-	-	-	5,970,000	-

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 2019/20	Forecast 2020/21	Budget 2021/22	Strategic Resource Plan Projections			Trend + / o / -
						2022/23	2023/24	2024/25	
Operating position									
Adjusted underlying result	Adjusted underlying surplus or (deficit) / Adjusted underlying revenue	1	8.64%	(1.12%)	(43.57%)	(15.49%)	(13.71%)	(14.14%)	o
Liquidity									
Working Capital	Current assets / current liabilities		611.10%	688.56%	340.55%	404.07%	417.59%	413.51%	+
Unrestricted cash	Unrestricted cash / current liabilities		588.09%	651.62%	310.14%	376.03%	389.41%	385.92%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	2	2.66%	2.05%	6.50%	25.18%	26.43%	30.93%	-
Loans and borrowings repayments	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.25%	0.26%	0.61%	3.17%	3.60%	4.51%	-
Indebtedness	Non-current liabilities / own source revenue		9.85%	7.62%	11.99%	30.30%	30.51%	35.46%	-
Asset renewal	Asset renewal expenses / Asset depreciation	3	88.42%	104.09%	115.96%	58.26%	61.25%	64.53%	o
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	4	35.01%	36.96%	61.79%	55.53%	55.78%	56.06%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.56%	0.52%	0.45%	0.46%	0.47%	0.48%	o
Efficiency									
Expenditure level	Total expenses/ no. of property assessments		\$5,391	\$5,631	\$4,841	\$4,411	\$4,392	\$4,456	o
Revenue level	Residential rate revenue / No. of residential property assessments		\$1,583	\$1,555	\$1,506	\$1,531	\$1,557	\$1,582	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		15.38%	15.00%	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.

2 Loans and borrowings – Council purchased a new garbage truck under a finance lease arrangement in 2017/18. Council may use borrowings to fund its contribution to a number of multigenerational projects in the future as required.

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.

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 2021/22 year.

Description	2020/21 (includes GST if applicable)	2021/22 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Fee Schedule (effective 1 July 2021) unless otherwise stated						
Kerbside Collection						
Garbage(G) and Recycling(R):						
G140/R240 Litre Bins - (Standard Service)	\$330.00	\$340.00	3.0%	\$10.00	No	No
G240/R240 Litre Bins	\$360.00	\$371.00	3.1%	\$11.00	No	No
G80/R240 Litre Bins	\$288.00	\$296.00	2.8%	\$8.00	No	No
Additional - Garbage - 140 Litre Bin	\$270.00	\$277.00	2.6%	\$7.00	No	No
Additional - Garbage - 240 Litre Bin	\$351.00	\$360.00	2.6%	\$9.00	No	No
Additional - Garbage - 80 Litre Bin	\$229.00	\$236.00	3.1%	\$7.00	No	No
Additional - Recycling - 240 Litre Bin	\$149.00	\$153.00	2.7%	\$4.00	No	No
Garbage/Recycle Service Extension - per km (by request and subject to Council approval)	\$144.00	\$148.00	2.8%	\$4.00	No	No
Waste Management Centres						
General Waste Material						
Single Bin or Garbage Bag	\$9.50	\$10.00	5.3%	\$0.50	Yes	No
Car or Station Wagon Boot	\$17.00	\$17.50	2.9%	\$0.50	Yes	No
6' x 4' Trailer or Utility (< 1 Cubic Metre)	\$53.00	\$54.00	1.9%	\$1.00	Yes	No
Tandem Axle Trailer (< 2 Cubic Metres)	\$92.00	\$94.00	2.2%	\$2.00	Yes	No
Other Vehicles, Woolpacks and Trailers (> 2 Cubic Metres) - \$ per Cubic Metre	\$48.00	\$49.00	2.1%	\$1.00	Yes	No
Mattresses or Bed Bases (each)	\$36.00	\$36.50	1.4%	\$0.50	Yes	No
E-Waste - \$ per kilo	\$2.00	\$3.00	50.0%	\$1.00	Yes	No
Non-separated surcharge	50%	50%	-%	\$-	Yes	No

Description	2020/21 (includes GST if applicable)	2021/22 (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	\$13.00	44.4%	\$4.00	Yes	No
Truck Tyres (each) - tyre only	\$17.00	\$58.00	241.2%	\$41.00	Yes	No
Tractor Tyres (each) - tyre only	\$165.00	\$267.00	61.8%	\$102.00	Yes	No
Loader Tyres (each) - tyre only	\$235.00	\$267.00	13.6%	\$32.00	Yes	No
Car or Motorcycle Tyres (each) - tyre and rim	\$18.00	\$18.00	0.0%	\$0.00	Yes	No
Truck Tyres (each) - tyre and rim	\$38.00	\$58.00	52.6%	\$20.00	Yes	No
Tractor Tyres (each) - tyre and rim	\$330.00	\$335.00	1.5%	\$5.00	Yes	No
Loader Tyres (each) - tyre and rim	\$480.00	\$487.00	1.5%	\$7.00	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	\$12.00	9.1%	\$1.00	Yes	No
Concrete, Bricks, Rubble (per cubic metre)	\$21.00	\$22.00	4.8%	\$1.00	Yes	No
Concrete, Bricks, Rubble (single axle trailer)	\$31.00	\$32.00	3.2%	\$1.00	Yes	No
Concrete, Bricks, Rubble (tandem trailer)	\$41.00	\$42.00	2.4%	\$1.00	Yes	No
Concrete, Bricks, Rubble (bag/boot load)	\$11.00	\$12.00	9.1%	\$1.00	Yes	No

Description	2020/21 (includes GST if applicable)	2021/22 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Kindergarten and Child Care						
Kindergarten - per term fee						
4 Year Old (15 hours)	\$395.00	\$401.00	1.5%	\$6.00	Yes	No
4 Year Old - More than one child enrolled (15 hours)	\$395.00	\$401.00	1.5%	\$6.00	Yes	No
3 Year Old (3 hours)	\$190.00	\$193.00	1.6%	\$3.00	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	2020/21 (includes GST if applicable)	2021/22 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
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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	2020/21 (includes GST if applicable)	2021/22 (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	2020/21 (includes GST if applicable)	2021/22 (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
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Animal Control

Registration and Permit Fees

Dog Registration - Maximum*	\$115.10	\$116.60	1.3%	\$1.50	No	Partially
Dog Registration - Maximum Pensioner*	\$59.60	\$60.35	1.3%	\$0.75	No	Partially
Dog Registration - Reduced*	\$41.10	\$41.60	1.2%	\$0.50	No	Partially
Dog Registration - Reduced Pensioner*	\$22.60	\$22.85	1.1%	\$0.25	No	Partially
Dog Registration - Working Dog*	\$22.60	\$22.85	1.1%	\$0.25	No	Partially
Cat Registration - Maximum*	\$115.10	\$116.60	1.3%	\$1.50	No	Partially
Cat Registration - Maximum Pensioner*	\$59.60	\$60.35	1.3%	\$0.75	No	Partially
Cat Registration - Reduced*	\$41.10	\$41.60	1.2%	\$0.50	No	Partially
Cat Registration - Reduced Pensioner*	\$22.60	\$22.85	1.1%	\$0.25	No	Partially
Registration - Animal Business*	\$120.00	\$122.00	1.7%	\$2.00	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	2020/21 (includes GST if applicable)	2021/22 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
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* 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 \$1,600)	-%	\$-	Yes	No
External Additions (up to 4 inspections included)	Cost of Works x 0.005 (Minimum Fee \$1,030)	Cost of Works x 0.005 (Minimum Fee \$1,045)	-%	\$-	Yes	No
Internal Alterations (up to 2 inspections included)	Cost of Works x 0.005 (Minimum Fee \$805)	Cost of Works x 0.005 (Minimum Fee \$820)	-%	\$-	Yes	No
Multi Unit Developments (up to 4 inspections per unit included)	Cost of Works x 0.005 (Minimum Fee \$1,230 per unit)	Cost of Works x 0.005 (Minimum Fee \$1,250 per unit)	-%	\$-	Yes	No

Class 3, 4, 5, 6, 7, 8 and 9 (Commercial, Industrial and Other)

< \$30,000	\$910.00	\$925.00	1.6%	\$15.00	Yes	No
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Description	2020/21 (includes GST if applicable)	2021/22 (includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
\$30,001 - \$100,000	\$480 + Cost of Works x 0.0125	\$490 + Cost of Works x 0.0125	-%	\$-	Yes	No
\$100,001 - \$500,000	\$1,580 + Cost of Works x 0.003	\$1,600 + Cost of Works x 0.003	-%	\$-	Yes	No
\$500,001+	\$3,255 + Cost of Works x 0.0016	\$3,300 + Cost of Works x 0.0016	-%	\$-	Yes	No
Additional Inspections						
Inspection	\$220.00	\$225.00	2.3%	\$5.00	Yes	No
Minor Works						
Garages, Carports <\$5,000 in value (1 inspection included)	\$440.00	\$445.00	1.1%	\$5.00	Yes	No
Garages, Carports \$5,000<\$10,000 in value (1 inspection included)	\$560.00	\$570.00	1.8%	\$10.00	Yes	No
Garages, Carports \$10,000<\$20,000 in value (1 inspection included)	\$630.00	\$640.00	1.6%	\$10.00	Yes	No
Garages, Carports >\$20,000 (up to 2 inspections included)	\$730.00	\$740.00	1.4%	\$10.00	Yes	No
Swimming Pools (above ground)	\$560.00	\$570.00	1.8%	\$10.00	Yes	No
Swimming Pools (in-ground)	\$760.00	\$770.00	1.3%	\$10.00	Yes	No
Swimming Pool (Fence only)	\$230.00	\$235.00	2.2%	\$5.00	Yes	No
Building Removals, Verandas, Re-stumping, Fences, Heaters (up to 1 inspection included)	\$560.00	\$570.00	1.8%	\$10.00	Yes	No
Demolitions						
All Types (up to 2 inspections included)	\$420.00	\$425.00	1.2%	\$5.00	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	2020/21 (includes GST if applicable)	2021/22 (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	2020/21 (includes GST if applicable)	2021/22 (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	2020/21 (includes GST if applicable)	2021/22 (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	2020/21 (includes GST if applicable)	2021/22 (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	2020/21 (includes GST if applicable)	2021/22 (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	\$575.00	1.8%	\$10.00	No	Partially
Food Premises - Class 2 (potentially hazardous unpackaged foods, e.g. hotels)	\$420.00	\$425.00	1.2%	\$5.00	No	Partially
Food Premises - Class 3 (Unpacked low risk or pre-packaged potentially hazardous, e.g. xx)	\$275.00	\$280.00	1.8%	\$5.00	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	\$200.00	2.6%	\$5.00	No	Partially
Prescribed Accommodation 10 or more beds	\$265.00	\$270.00	1.9%	\$5.00	No	Partially
Health Act Premises (e.g. hairdressing, skin penetration)	\$155.00	\$160.00	3.2%	\$5.00	No	Partially
Health Act Premises Schools, Church, and Other Community Groups	\$-	\$-	-%	\$-	No	Partially
Health Act Premises Inspection Request Fee	\$165.00	\$170.00	3.0%	\$5.00	No	Partially
Caravan Park - Registration	As Regulated	As Regulated			No	Yes
Caravan Park – Transfer	As Regulated	As Regulated			No	Yes
Septic Tank Permit (New)	\$520.00	\$525.00	1.0%	\$5.00	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	2020/21 (includes GST if applicable)	2021/22 (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	2020/21 (includes GST if applicable)	2021/22 (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	2020/21 (includes GST if applicable)	2021/22 (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	2020/21 (includes GST if applicable)	2021/22 (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	\$4.40	2.3%	\$0.10	No	No
Standpipe Key Deposit	\$50.00	\$50.00	-%	\$-	No	No
Airport Fees						
Corryong Airport Hire - Half Day (Not for Profit Community Groups)	\$55.00	\$55.00	-%	\$-	Yes	No
Corryong Airport Hire - Full Day (Not for Profit Community Groups)	\$110.00	\$110.00	-%	\$-	Yes	No
Corryong Airport Hire - Half Day (Commercial)	\$110.00	\$110.00	-%	\$-	Yes	No
Corryong Airport Hire - Full Day (Commercial)	\$220.00	\$220.00	-%	\$-	Yes	No

End of Towong Shire Council Budget Report