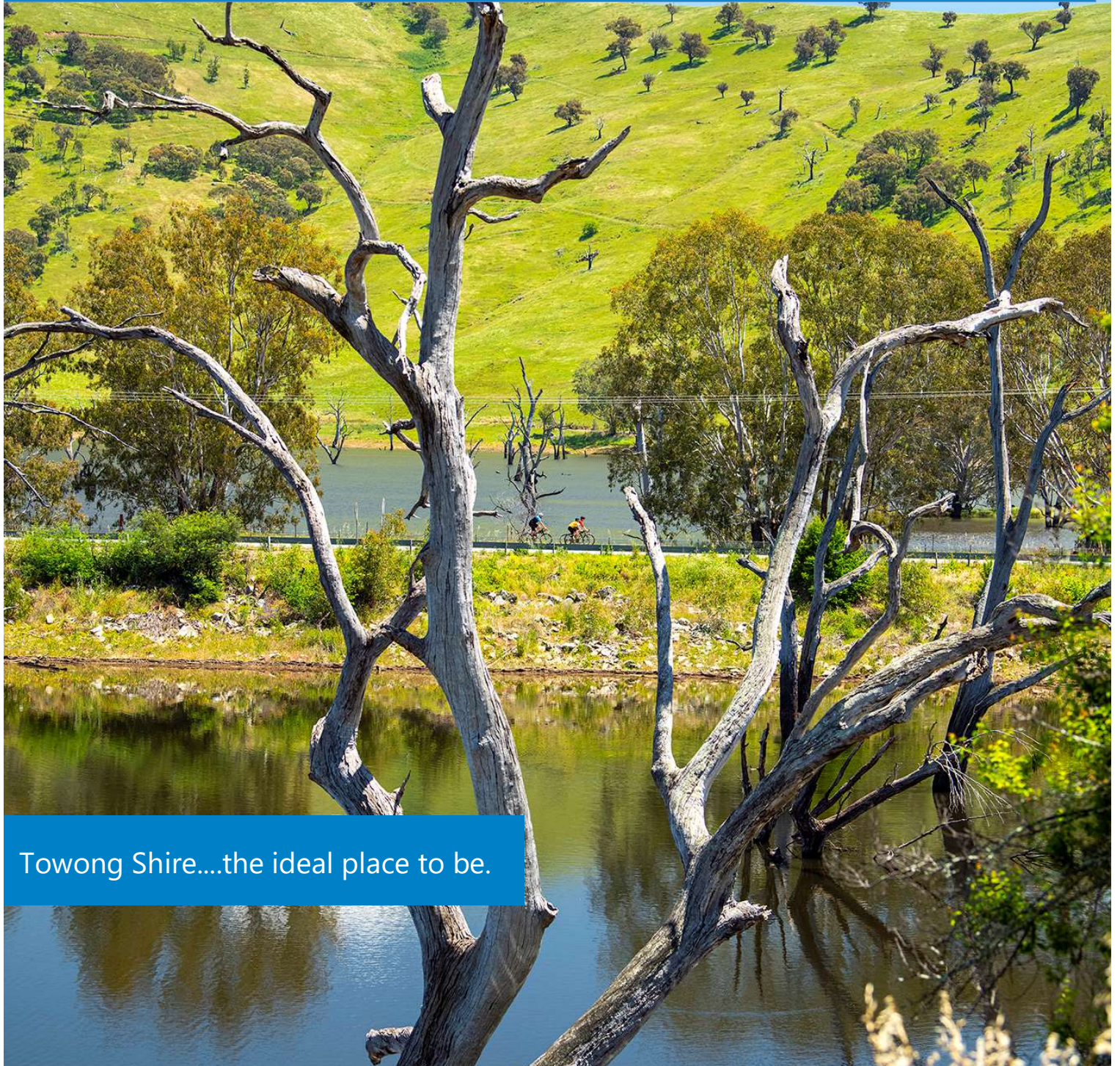


Towong Shire Council **Budget**

2023/2024



Towong Shire...the ideal place to be.

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

Through Old Tallangatta and out to Shelley, the High Country Rail Trail hugs the shoreline of the majestic Lake Hume. Ride back in time to the 1950s when the town of Tallangatta was relocated, and the old town flooded by Lake Hume.

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1. Mayor's Introduction

On behalf of Council, I am pleased to present the Budget 2023-2024.

This is a budget of consolidation – it is targeted, considered, delivers on community priorities as outlined in the Council Plan 2021 - 2025 and ensures we are well placed to continue future investment in our communities.

Following the Black Summer fires and COVID 19 we undertook significant multiyear capital program and our 2023/24 capital program of \$27.8 million continues to support these commitments. Excitingly in 2023/24 we will see the completion of a number of significant capital projects across the Shire including:

- Corryong CBD upgrades
- Wises Creek Road upgrade in Talgarno
- Corryong Heavy Vehicle Bypass (upgrade) Project
- Corryong Skate Park
- Mitta Streetscape
- Playground for Bellbridge Early Years

In addition, we are investing \$1.4 million in our local road network across our Pavement Renewal, Re-sheeting and Major Patching programs.

Our forecast levels of cash/investments are expected to return to more historical levels across the next 3 years as we deliver the projects associated with bushfire recovery funding.

Our commitment to delivering *quality facilities and services* for our communities remains a focus with the delivery of early years services, libraries, swimming pools, waste facilities, recreational facilities and public amenities. We will also continue to provide for the safety, sustainability and liveability of our communities through our planning, building, environmental health, local laws and emergency management functions.

The Budget proposes a rate increase of 3.5% for 2023/24, which is consistent with the cap set by the State government under the Fair Go Rates System. This increase will see our total income from rates increase by approx. \$245,000. In previous years we have obtained approval from the Essential Services Commission for a higher rate cap in acknowledgement of the challenges faced by small and rural councils. While the cost of living pressures being faced by so many of our communities was central to our considerations these same pressures also impact the underlying cost of providing our own services - we believe a rate increase of 3.5% is the right balance.

Analysis of our long term financial viability highlights that despite our current strong financial position, in the longer term we remain reliant on significant grant funding to deliver the services our communities expect. We continue to advocate strongly to the state and federal governments to not only ensure funding reflects the rising cost of services and materials but consideration be given to more sustainable funding models.



Cr Andrew Whitehead
Mayor

2. Executive Summary

The *Budget 2023-2024* has been developed to support the ongoing delivery of the *Council Plan 2021-2025*. It seeks to balance the demands for services and infrastructure with the community's capacity to pay.

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

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

In prior years we received approval for a higher rate cap of 5.55% and implemented successive rate increases in excess of the standard rate cap between 2017/18 and 2019/20. We were able to withhold the proposed increase for 2020/21 as a result of receiving bushfire recovery funding support. In 2021/22 we passed on a rate increase of 1.5% and in 2022/23 we passed on an increase of 1.75% in accordance with the standard state-wide rate cap. In 2023/24 we again propose to pass on a rate increase consistent with the rate cap of 3.50%. The challenge for us will be to maintain our services and infrastructure at the level that our communities should be able to expect when inflation is higher than the state government's rate cap.

In applying the 3.50% increase to our total rates pool, the budget includes small adjustments to the previous rates differentials to mitigate the impacts rural property values increasing at more than twice the rate of residential property value increases. Summary examples of the impacts of the proposed increases is included in page 41.

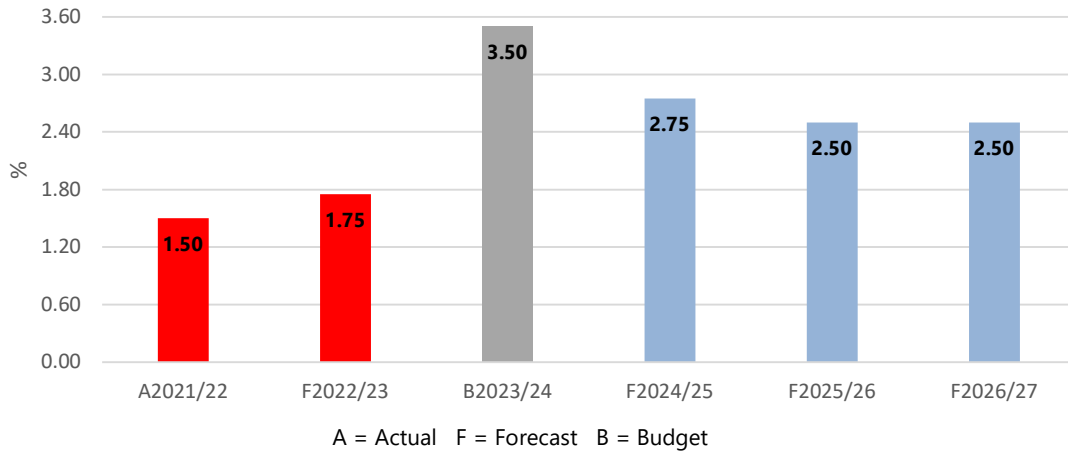
We have worked very hard to secure substantial grant funding to support a wide range of capital works for the benefit of our communities. The work to secure grants has included Councillors and Council officers advocating for the needs of our ratepayers and residents to be met, and many grant applications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

Council maintains a conservative stance regarding borrowing, and generally only borrows:

- a) where there is an identified recurrent revenue source, directly tied to the reason for borrowing, which will enable the debt to be repaid, or
- b) the reason for borrowing is to contribute to a multigenerational strategic project.

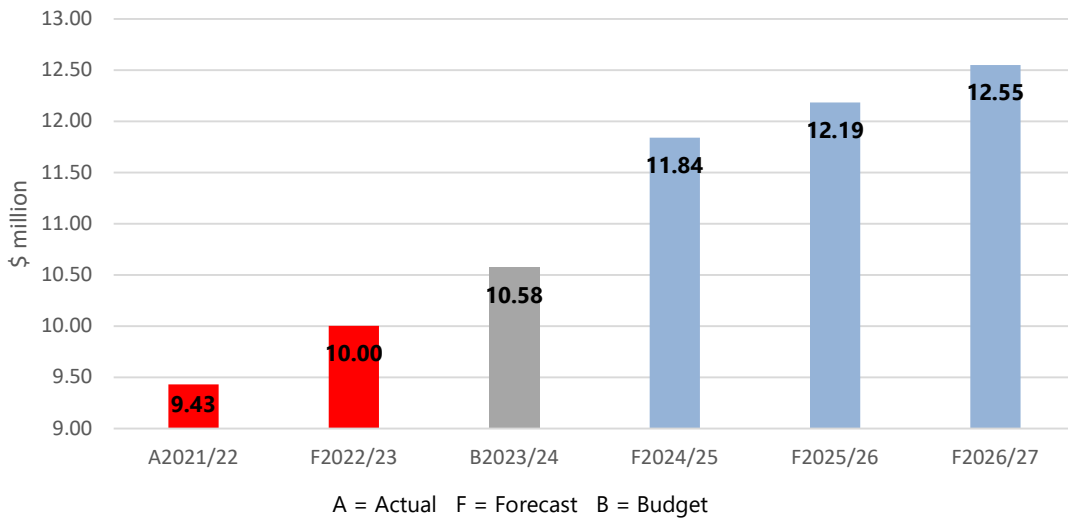
3. Budget Reports

3.1. Rate increase



The average rate increase in 2023/24 is in line with the State Government’s rate cap of 3.50% and Council has forecast the average rate increase to be in line with the rate cap. 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.

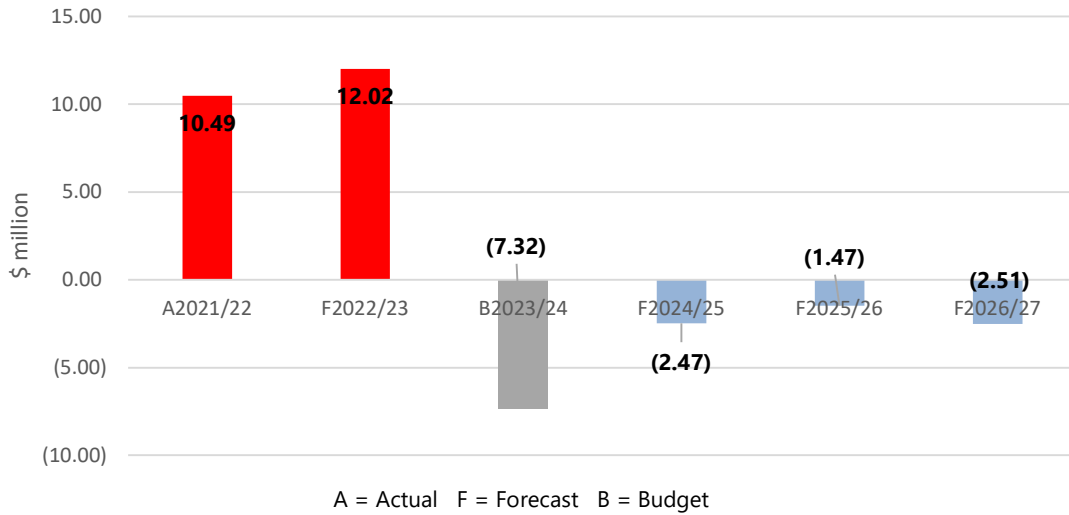
3.2. Total rates and charges



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.

Kerbside collection charges will increase by 25% given the increased cost of providing the new organics collection service, whilst the waste facilities management charge will remain unchanged from 2021/22.

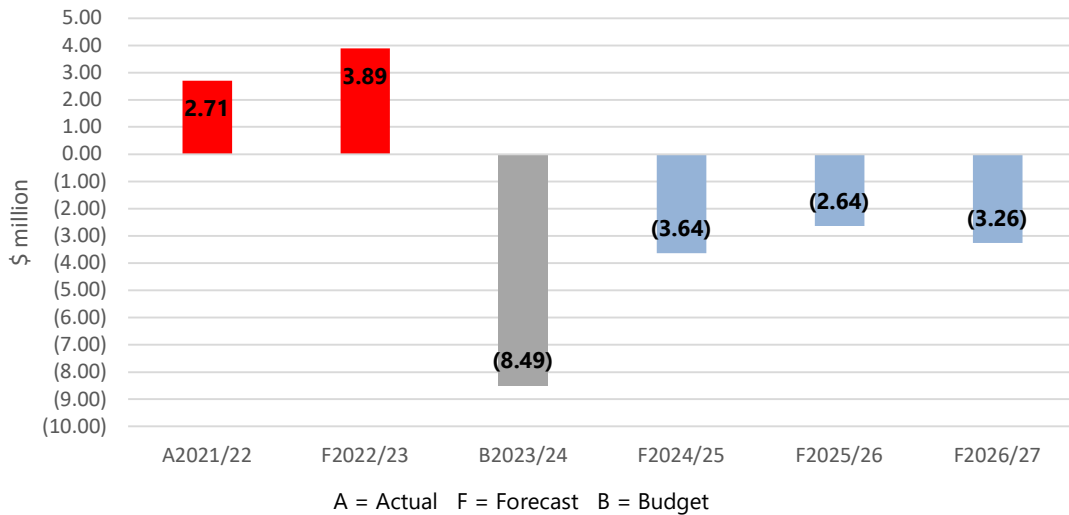
3.3. Operating result



The operating result recognises all revenue received by Council (including capital grants) and all operating expenditure. The expected operating result for the 2023/24 year is a deficit of \$7.32 million. A key factor behind this anticipated result is the early receipt of approximately \$4.6 million (or 75%) of the 2023/24 Financial Assistance Grants in June 2023, as well as the receipt of substantial non-recurring grants in 2022/23.

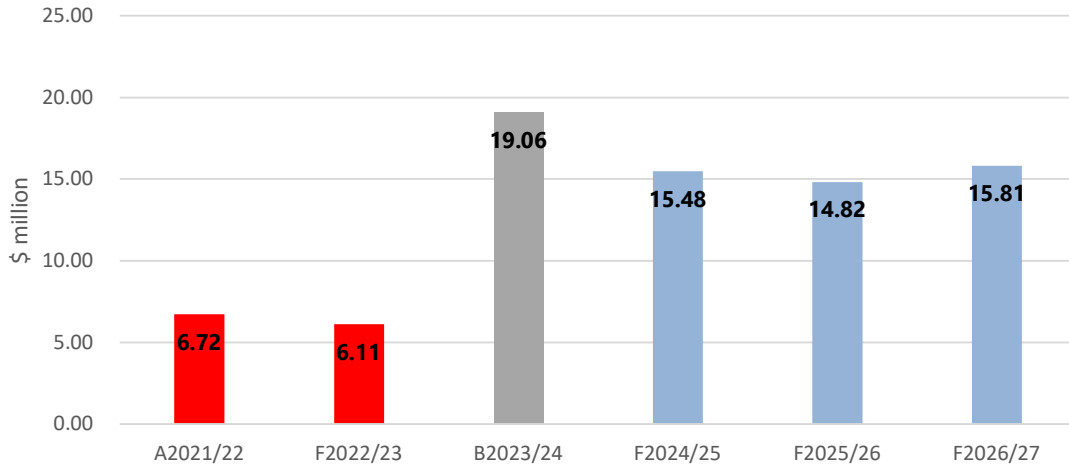
Council only raises revenue to provide services and infrastructure and not to make a profit. Any surplus or deficit in the operating result should be considered in the context of the adjusted underlying result at item 4.

3.4. Adjusted underlying result



The adjusted underlying result excludes capital grants which are generally non-recurring. The 2023/24 result reflects an underlying deficit of \$8.49 million which is primarily due to receiving approximately \$4.6 million (or 75%) of the 2023/24 Financial Assistance Grants in advance in June 2023. The recurring underlying deficits projected into the years ahead reflects that a significant portion of Council's expenditure is funded by capital grants primarily relating to one-off projects. A substantial proportion of these projects relate to renewing Council's aging infrastructure.

3.5. Services

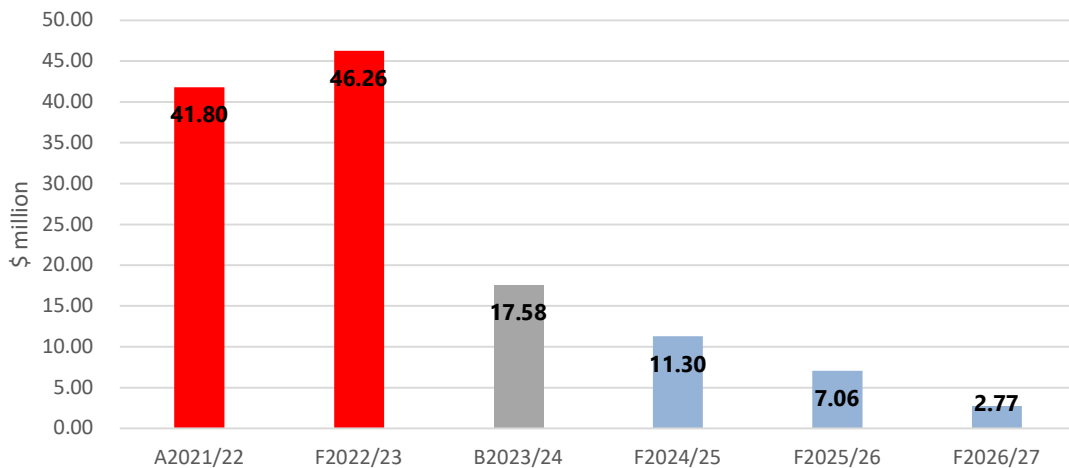


A = Actual F = Forecast B = Budget

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

The net cost of all services delivered to the community for the 2023/24 year is expected to be \$19.06 million which is a significant increase on prior years. This is partially due to the receipt of considerable bushfire recovery funding in 2020/21 and 2021/22, and also due to the receipt of approximately \$4.6 million (or 75%) of the 2023/24 Financial Assistance Grants in advance in June 2023.

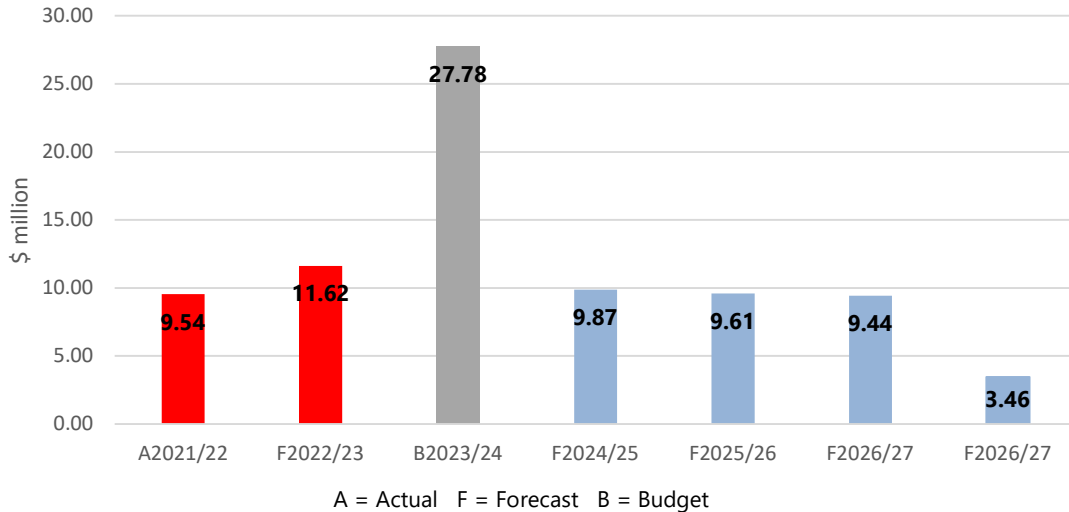
3.6. Cash and investments



A = Actual F = Forecast B = Budget

Cash and investments are expected to decrease from \$46.26 million to \$17.58 million during 2023/24. We have had considerably high cash balances in recent years due to the inflow of bushfire response and recovery funding as well as significant one-off project grants. These cash levels are now projected to decline as funding is expended on next year's significant capital works program.

3.7. Capital works



Capital works expenditure for the 2023/24 year is budgeted at \$27.78 million. The capital works program comprises of a number of significant projects as outlined later in the budget and include:

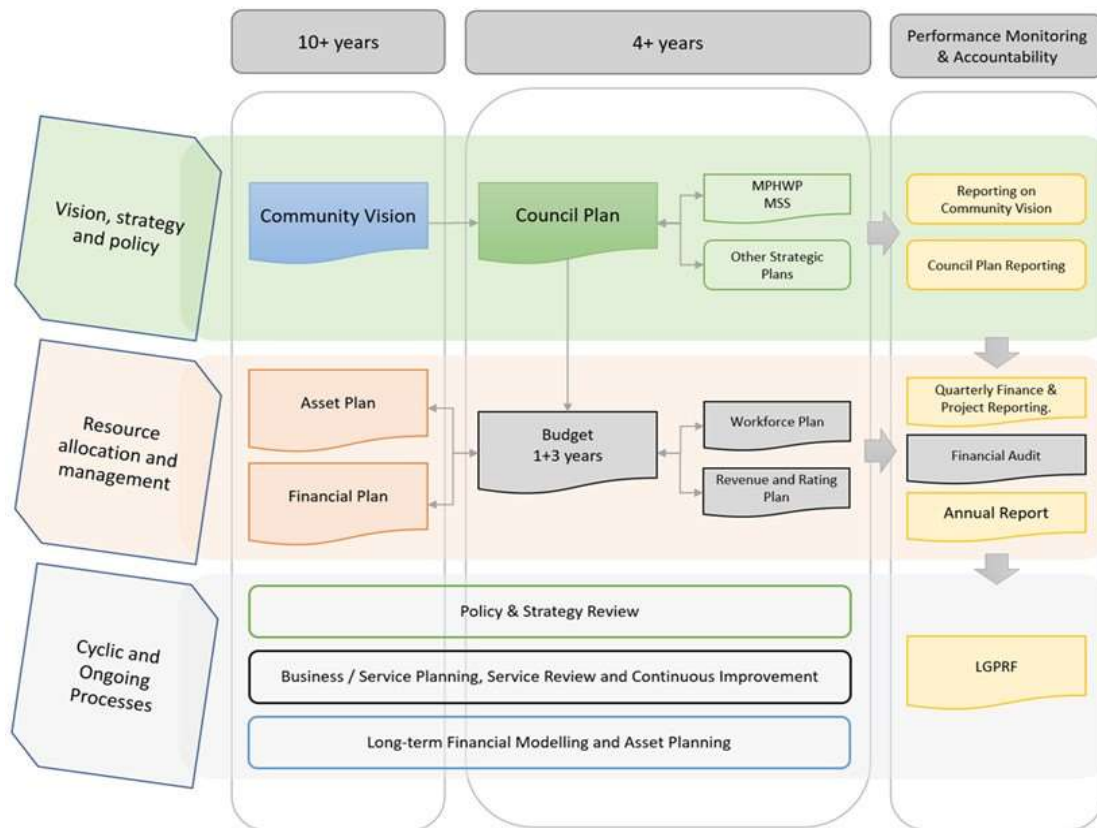
- continuation of Stage 2 of the Great River Road project to secure its status as a premier touring route;
- the Corryong CBD upgrade and Heavy Vehicle Bypass upgrade;
- the Dartmouth Splash Park and Pump Track; and
- continued development of our walking trails across Eskdale, Bellbridge, Walwa and Corryong.

4. 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).

4.1. 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.

4.2. Our purpose

Community Vision 2031

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

Our mission

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

Our values

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

4.3. Strategic objectives

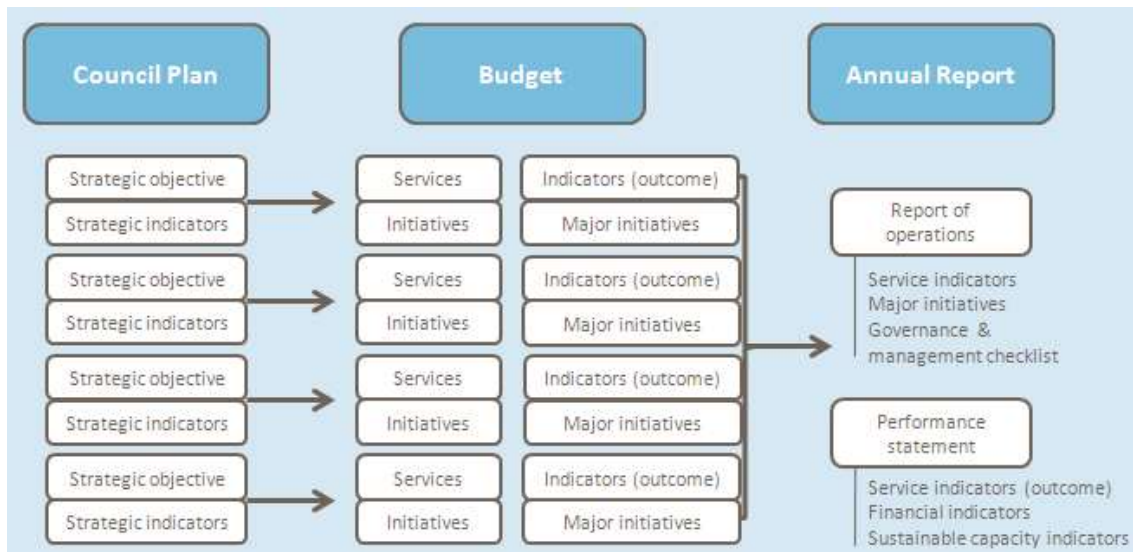
Council delivers services and initiatives contributing to the achievement of the six Strategic Objectives as set out in the *Council Plan 2021-2025*:

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

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

5. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2023/24 year and how these will contribute to achieving the strategic objectives outlined in the *Council Plan 2021-2025*. It also describes a number of major initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

In addition the following performance indicators are now mandated to be used by all Victorian Councils.

Service Measures	Financial Measures
<p><u>G2 Governance – Consultation and engagement</u> Satisfaction with community consultation and engagement (Community satisfaction rating out of 100 with the consultation and engagement efforts of council)</p>	<p><u>E2 – Financial efficiency – Expenditure</u> Expenses per property assessment (total expenses per property assessment).</p>
<p><u>SP2 Statutory planning – Service Standard</u> Planning applications decided within the relevant required time (percentage of planning</p>	<p><u>S1 – Financial Stability – Rates Concentration</u> Rates compared to adjusted underlying revenue (rates revenue as a percentage of adjusted underlying revenue).</p>

application decisions made within the relevant required time)

<p>R2 – Roads – Condition</p> <p>Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal).</p>	<p>L1 – Financial Liquidity – Working Capital</p> <p>Current assets compared to current liabilities (current assets as a percentage of current liabilities).</p>
<p>WC5 – Waste management – waste diversion</p> <p>Kerbside collection waste diverted from landfill (percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill).</p>	<p>O5 – Financial obligations – Asset renewal</p> <p>Asset renewal compared to depreciation (asset renewal and upgrade expenses as a percentage of depreciation).</p>

Community feedback is sought on the targets and this informs future programs to deliver improved performance as required.

5.1. Strategic Objective 1: Asset management

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

Services

Service area	Description of services provided	Revenue Expenditure Surplus/(Deficit) \$'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		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;">Revenue</td> <td style="text-align: right;">501</td> </tr> <tr> <td style="text-align: right;">Expenditure</td> <td style="text-align: right;">11,429</td> </tr> <tr> <td style="text-align: right;">Surplus/(deficit)</td> <td style="text-align: right;">(10,928)</td> </tr> </table>	Revenue	501	Expenditure	11,429	Surplus/(deficit)	(10,928)
Revenue	501							
Expenditure	11,429							
Surplus/(deficit)	(10,928)							

Service area	Description of services provided	Revenue Expenditure Surplus/(Deficit) \$'000
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Key Council Plan Initiatives and Priorities

- 1.1 *Deliver 100% of the annual capital works program and bushfire recovery projects*
- 1.2 *Deliver infrastructure projects that arise from place-based master planning*
- 1.3 *Complete Stage 2 Great River Road*
- 1.4 *Continue the upgrade of Georges Creek Road*
- 1.5 *Complete upgrades of Hanson Street from Sugarloaf Road to Kiel Street*
- 1.6 *Complete the upgrade of the Heavy Vehicle Bypass upgrade in Corryong*
- 1.7 *Progressively deliver the upgrade of Lake Road*
- 1.8 *Investigate upgrade options for Wisers Creek Road*
- 1.9 *Advocate for the upgrade of the Benambra Corryong Road from Staceys Bridge 40km South*
- 1.10 *Seek funding to deliver upgrades of key transport routes and hazardous road alignments to improve efficiency and safety*
- 1.11 *Seek funding to deliver upgrades of load limited bridges on strategic transport routes*
- 1.12 *Continue to deliver the upgrade of unsealed streets in urban areas program*
- 1.13 *Complete the upgrade of the Corryong CBD*
- 1.14 *Complete streetscape upgrades in Dartmouth and Mitta Mitta*
- 1.15 *Conduct planning for streetscape upgrades in Towong, Tintaldra and Cudgewa*
- 1.16 *Continue to deliver the strategic footpath network improvement program in urban areas*
- 1.17 *Address long vehicle and overflow parking issues in CBD areas*
- 1.18 *Seek funding to deliver improved public toilets across the shire*
- 1.19 *Seek funding to deliver upgrades to town entrances and wayfinding signage across the shire*
- 1.20 *Seek funding to deliver an upgraded Corryong Integrated Community Centre*
- 1.21 *Increase the recreation opportunities for young families in Dartmouth*
- 1.22 *Review and deliver the strategic parks and playgrounds upgrade program to completion*
- 1.23 *Undertake upgrades at the Colac Colac Caravan Park to ensure long term viability of the park*
- 1.24 *Investigate options for additional boat ramps*
- 1.25 *Deliver the Corryong aerodrome 24 hour fuel project*
- 1.26 *Seek funding to deliver a rolling program for the maintenance of strategic limited access roads for improved emergency services access*
- 1.27 *Deliver annual asset inspection and renewal programs per asset management and road management plan requirements*
- 1.28 *Implement the maintenance program for Council's buildings*

5.2. Strategic Objective 2: Community wellbeing

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

Services

Service area	Description of services provided	Revenue Expenditure	
		Surplus/(Deficit) \$'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.		
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		Revenue	3,319
		Expenditure	6,097
		Surplus/(Deficit)	(2,778)

Key Council Plan Initiatives and Priorities

- 2.1 *Undertake place-based master planning for the Peninsula including the investigation of options for early years and community facilities*
- 2.2 *Undertake place-based master planning for the Mitta Valley, Corryong and Tallangatta*
- 2.3 *Maintain a contemporary Municipal Health and Wellbeing Plan which reflects our community priorities*
- 2.4 *Support the development of recreational activities and infrastructure to encourage active lifestyles for all ages and stages*
- 2.5 *Review opportunities for communities to access library resources and connect through libraries*
- 2.6 *Develop a strategy for arts and cultural offerings across the Shire*
- 2.7 *Expand and improve early years services across the Shire to support young families*
- 2.8 *Renew the Youth Plan to embed the 'youth voice' in all aspects of service delivery*
- 2.9 *Advocate for the development of a variety of housing options to match community needs, particularly for older people*

- 2.10 Encourage the establishment of innovative, sustainable transport solutions for remote communities
- 2.11 Support our communities to ensure that Shire places are welcoming to culturally and linguistically diverse (CALD) communities and inclusive and connected
- 2.12 Build relationships and develop understanding of aboriginal people and consider the commitment to an ongoing reconciliation action plan process
- 2.13 Participate in key networks to support communities and key stakeholders on solutions to address family violence, suicide and mental health
- 2.14 Support our communities to drive their recovery from bushfires and the COVID-19 pandemic and improve their mitigation of and resilience to future adverse events

Service Performance Indicators

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

5.3. Strategic Objective 3: Economic and tourism development

To achieve our Economic and tourism development objective, we will strengthen the capacity of new and existing businesses to thrive, and expand tourism offerings, promotion and experiences across the Shire. We will support the agriculture to increase resilience and grow to meet future challenges, while supporting the diversification of the Shire's economy. We will advocate for improvements to critical infrastructure:

mobile connectivity, internet and power. The services, initiatives and service performance indicators for each business area are described below.

Services

Service areas	Description of services provided	Revenue						
		Expenditure Surplus/(Deficit) \$'000						
Economic Development	<p>The economic development service assists the organisation to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access employment.</p> <p>It also provides for the operation of the Corryong Saleyards, Corryong Airport and the Innovation Space.</p>							
Tourism	<p>This service includes the provision of a Visitor Information Centre in Corryong, support for visitor information services in Tallangatta and development of tourism websites to provide advice to visitors to the region.</p> <p>It also provides oversight of the Colac Colac Caravan Park.</p>							
Total Economic and tourism development		<table> <tr> <td>Revenue</td> <td>150</td> </tr> <tr> <td>Expenditure</td> <td>982</td> </tr> <tr> <td>Surplus/(Deficit)</td> <td>(832)</td> </tr> </table>	Revenue	150	Expenditure	982	Surplus/(Deficit)	(832)
Revenue	150							
Expenditure	982							
Surplus/(Deficit)	(832)							

Key Council Plan Initiatives and Priorities

- 3.1 *Connect businesses to learning, development and networking opportunities to increase capacity*
- 3.2 *Run a series of business expos to support local businesses*
- 3.3 *Develop a business assistance service for new businesses including accommodation providers in the shared economy*
- 3.4 *Support businesses to adapt to and recover from the impact of bushfires and the COVID-19 pandemic*
- 3.5 *Support businesses to expand adventure tourism offerings across the shire*
- 3.6 *Advocate for the development and broadening of the Pine Mountain experience*
- 3.7 *Advocate for the development of adventure tourism opportunities at Mount Elliot*
- 3.8 *Develop and implement a masterplan for cycling across the Shire*
- 3.9 *Support Mitta Valley Inc to develop the Mitta Valley mountain bike park*
- 3.10 *Seek funding to complete the High Country Rail Trail*
- 3.11 *Establish new annual cycling events in the Mitta Valley and Upper Murray*

- 3.12 *Seek funding to develop key touring routes as premier touring destinations, including the Great River Road, Omeo Highway, and the Benambra Corryong Road*
- 3.13 *Seek funding to develop a master plan for Lake Hume as a tourism destination including houseboats and the Narrows project*
- 3.14 *Seek funding to develop and expand the tourism opportunities at Dartmouth Dam*
- 3.15 *Capitalise on Tallangatta's status as a Notable Town*
- 3.16 *Secure control of the Tallangatta Caravan Park and seek funding to implement the adopted recommendations from Tallangatta Holiday Park Planning Study*
- 3.17 *Deliver improved visitor information and experience across the Shire*
- 3.18 *Expand the reach of tourism marketing and promotional materials*
- 3.19 *Seek to support the growth of value-add product and/or diversification opportunities for the agriculture industry*
- 3.20 *Facilitate the creation of a centre of excellence for innovation in agriculture*
- 3.21 *Seek funding to support efforts to attract and sustain new industries*
- 3.22 *Explore opportunities to activate the Corryong Aerodrome*
- 3.23 *Work with Upper Murray Inc to deliver outcomes from the UM2030 Plan*
- 3.24 *Attract investment to address key weaknesses (connectivity and reliability) in critical infrastructure (mobile telecommunications, internet and power)*

Service Performance Indicators

Service	Indicator	Performance Measure	Computation
Economic Development	Economic activity	Change in number of businesses (Percentage change in the number of businesses with an ABN in the municipality)	[Number of businesses with an ABN in the municipality at the end of the financial year less the number of businesses at the start of the financial year / Number of businesses with an ABN in the municipality at the start of the financial year] x 100

5.4.Strategic Objective 4: Land-use planning

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

Services

Service areas	Description of services provided	Revenue Expenditure Surplus/(Deficit) \$'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		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Revenue</td> <td style="text-align: right;">288</td> </tr> <tr> <td>Expenditure</td> <td style="text-align: right;">915</td> </tr> <tr> <td>Surplus/(Deficit)</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">(627)</td> </tr> </table>	Revenue	288	Expenditure	915	Surplus/(Deficit)	(627)
Revenue	288							
Expenditure	915							
Surplus/(Deficit)	(627)							

Key Council Plan Initiatives and Priorities

- 4.1 *Support the rebuild process for fire impacted properties*
- 4.2 *Establish a Developer Contributions Policy and a Minimum Social Infrastructure Requirements Policy*
- 4.3 *Develop structure plans for Corryong, Tallangatta and Bellbridge and incorporate into the planning scheme*
- 4.4 *Review the Residential Settlement Strategy*
- 4.5 *Support population growth outside of key townships through appropriate amendments to the planning scheme*
- 4.6 *Review the Rural Land Use Study*
- 4.7 *Review the Schedule to the Rural Activity Zone*

- 4.8 *Advocate for changes to the farming zone to allow for a second residence to enable succession planning*
- 4.9 *Seek funding to extend the Heritage Study*
- 4.10 *Update planning scheme overlays including:*
 - 4.10a *- Bushfire Management*
 - 4.10b *- Heritage*
- 4.11 *Review statutory service processes to ensure an excellent customer experience*

Service Performance Indicators

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

5.5. Strategic Objective 5: Environmental sustainability

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

Services

Service areas	Description of services provided	Revenue Expenditure Surplus/(Deficit) \$'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	

Service areas	Description of services provided	Revenue Expenditure	
		Surplus/(Deficit)	
		\$'000	
	education, regulation and enforcement of the Local Law and relevant State legislation.		
Total Environmental sustainability		Revenue	2,193
		Expenditure	2,192
		Surplus/(Deficit)	1

Key Council Plan Initiatives and Priorities

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

Service Performance Indicators

Service	Indicator	Performance Measure	Computation
Waste Collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and

Service	Indicator	Performance Measure	Computation
			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

5.6.Strategic Objective 6: Organisational Improvement

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

Services

Service area	Description of services provided	Revenue Expenditure Surplus/(Deficit) \$'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	Revenue	2,250
	Expenditure	4,245
	Surplus/(Deficit)	(1,995)

Key Council Plan Initiatives and Priorities

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

Service Performance Indicators

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

5.7. Performance Statement

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 98 of the *Local Government Act 2020* and included in the *Annual Report 2023/24*. The Performance Statement will also include reporting on prescribed indicators of financial performance and sustainable capacity, which are not included in this budget report. The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The initiatives detailed in the preceding pages will also be reported in the *Annual Report 2023/24* in the form of a statement of progress in the Report of Operations.

5.8. Reconciliation with budgeted operating result

	Net Cost (\$,000)	Expenditure (\$,000)	Revenue (\$,000)
Asset Management	10,930	11,429	(501)
Community Wellbeing	2,778	6,097	(3,319)
Economic and Tourism Development	832	982	(150)
Environmental Sustainability	(1)	2,193	(2,193)
Land Use	627	915	(288)
Organisational Improvement	1,994	4,245	(2,250)
Total Services Deficit	17,161	25,861	(8,702)
Funding Sources			
Rates	(8,672)		
Capital Grants	(1,166)		
Total Funding Sources	(9,838)		
Surplus/Deficit for the year	7,322		

6. Forecast Financial Statements

This section presents information regarding the Forecast Financial Statements and Statement of Human Resources. The Budget information for 2023/24 has been supplemented with long term financial plan projections to 2032/33.

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

In addition Note 7.1.1 to the financial statements provides the indicative impact of rate increases.

Comprehensive Income Statement

For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	Projections 2025/26 \$'000	2026/27 \$'000
	NOTES					
Income / Revenue						
Rates and charges	7.1.1	10,002	10,575	11,840	12,186	12,551
Statutory fees and fines	7.1.2	284	338	332	340	348
User fees	7.1.3	1,323	1,252	1,286	1,317	1,349
Grants - operating	7.1.4	13,811	3,770	6,972	7,069	7,168
Grants - capital	7.1.4	8,128	1,166	1,166	1,166	750
Contributions - monetary	7.1.5	-	-	-	-	-
Contributions - non-monetary	7.1.5	-	-	-	-	-
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		-	-	-	-	-
Fair value adjustments for investment property		-	-	-	-	-
Share of net profits (or loss) of associates and joint ventures		-	-	-	-	-
Other income	7.1.6	853	1,438	1,313	1,038	856
Total income / revenue		34,401	18,539	22,909	23,116	23,022
Expenses						
Employee costs	7.1.7	9,043	11,214	9,847	10,220	10,476
Materials and services	7.1.8	8,202	9,322	8,467	6,685	6,841
Depreciation	7.1.9	4,884	5,075	6,511	7,120	7,648
Amortisation - intangible assets		-	-	-	-	-
Amortisation - right of use assets		-	-	-	-	-
Bad and doubtful debts - allowance for impairment losses		-	-	-	-	-
Borrowing costs		-	-	-	-	-
Finance costs - leases		15	14	14	14	14
Other expenses	7.1.10	240	236	542	548	554
Total expenses		22,384	25,861	25,381	24,587	25,533
Surplus/(deficit) for the year		12,017	(7,322)	(2,472)	(1,471)	(2,511)
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment /(decrement)		-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods						
(detail as appropriate)		-	-	-	-	-
Total other comprehensive income		-	-	-	-	-
Total comprehensive result		12,017	(7,322)	(2,472)	(1,471)	(2,511)

Balance Sheet

For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	Projections 2025/26 \$'000	2026/27 \$'000
	NOTES					
Assets						
Current assets						
Cash and cash equivalents		46,257	17,576	11,297	7,059	2,769
Trade and other receivables		2,037	1,136	1,257	1,330	1,327
Other financial assets		-	-	-	-	-
Inventories		300	300	300	300	300
Prepayments		-	-	-	-	-
Non-current assets classified as held for sale		-	-	-	-	-
Other assets		10	10	10	10	10
Total current assets	7.2.1	<u>48,604</u>	<u>19,022</u>	<u>12,864</u>	<u>8,699</u>	<u>4,406</u>
Non-current assets						
Trade and other receivables		-	-	-	-	-
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries		43	43	43	43	43
Property, infrastructure, plant & equipment		242,792	265,492	268,851	271,336	273,128
Right-of-use assets	7.2.4	286	286	286	286	286
Investment property		1,175	1,175	1,175	1,175	1,175
Intangible assets		200	200	400	400	600
Total non-current assets	7.2.1	<u>244,496</u>	<u>267,196</u>	<u>270,755</u>	<u>273,240</u>	<u>275,232</u>
Total assets		<u>293,100</u>	<u>286,218</u>	<u>283,618</u>	<u>281,939</u>	<u>279,639</u>
Liabilities						
Current liabilities						
Trade and other payables		1,041	1,178	1,111	892	912
Trust funds and deposits		448	453	458	463	468
Unearned income/revenue		5,538	5,538	5,538	5,538	5,538
Provisions		1,311	1,570	1,329	1,329	1,310
Interest-bearing liabilities	7.2.3	-	-	-	-	-
Lease liabilities	7.2.4	-	-	-	-	-
Total current liabilities	7.2.2	<u>8,338</u>	<u>8,739</u>	<u>8,436</u>	<u>8,222</u>	<u>8,228</u>
Non-current liabilities						
Provisions		1,220	1,259	1,435	1,441	1,646
Interest-bearing liabilities	7.2.3	-	-	-	-	-
Lease liabilities	7.2.4	-	-	-	-	-
Total non-current liabilities	7.2.2	<u>1,220</u>	<u>1,259</u>	<u>1,435</u>	<u>1,441</u>	<u>1,646</u>
Total liabilities		<u>9,558</u>	<u>9,998</u>	<u>9,871</u>	<u>9,663</u>	<u>9,874</u>
Net assets		<u>283,542</u>	<u>276,220</u>	<u>273,747</u>	<u>272,276</u>	<u>269,765</u>
Equity						
Accumulated surplus		137,398	130,076	127,603	126,132	123,621
Reserves		146,144	146,144	146,144	146,144	146,144
Total equity		<u>283,542</u>	<u>276,220</u>	<u>273,747</u>	<u>272,276</u>	<u>269,765</u>

Statement of Changes in Equity

For the four years ending 30 June 2027

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2023 Forecast Actual					
Balance at beginning of the financial year		125,381	115,933	-	-
Surplus/(deficit) for the year		12,017	-	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		137,398	115,933	-	-
2024 Budget					
Balance at beginning of the financial year		137,398	115,933	-	-
Surplus/(deficit) for the year		(7,322)	-	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	7.3.1	-	-	-	-
Transfers from other reserves	7.3.1	-	-	-	-
Balance at end of the financial year	7.3.2	130,076	115,933	-	-
2025					
Balance at beginning of the financial year		130,076	115,933	-	-
Surplus/(deficit) for the year		(2,472)	-	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		127,603	115,933	-	-
2026					
Balance at beginning of the financial year		127,603	115,933	-	-
Surplus/(deficit) for the year		(1,471)	-	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		126,132	115,933	-	-
2027					
Balance at beginning of the financial year		126,132	115,933	-	-
Surplus/(deficit) for the year		(2,511)	-	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		123,621	115,933	-	-

Statement of Cash Flows

For the four years ending 30 June 2027

	Notes	Forecast	Budget	Projections		
		Actual				
		2022/23	2023/24	2024/25	2025/26	2026/27
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		10,321	10,575	11,890	12,105	12,529
Statutory fees and fines		284	338	332	340	348
User fees		1,323	1,252	1,286	1,317	1,349
Grants - operating		13,244	4,671	6,801	7,077	7,193
Grants - capital		8,128	1,166	1,166	1,166	750
Contributions - monetary						
Interest received		296	986	851	568	378
Dividends received						
Trust funds and deposits taken		5	5	5	5	5
Other receipts		557	452	462	470	478
Net GST refund / payment		-	-	-	-	-
Employee costs		(9,406)	(10,916)	(10,112)	(10,214)	(10,490)
Materials and services		(8,202)	(9,322)	(8,467)	(6,685)	(6,841)
Short-term, low value and variable lease payments						
Trust funds and deposits repaid		-	-	-	-	-
Other payments		(334)	(99)	(609)	(767)	(534)
Net cash provided by/(used in) operating activities	7.4.1	16,216	16,216	3,605	5,382	5,165
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(11,623)	(27,775)	(9,870)	(9,605)	(9,440)
Proceeds from sale of property, infrastructure, plant and equipment			-	-	-	-
Payments for investments		-	-	-	-	-
Proceeds from sale of investments		-	-	-	-	-
Loans and advances made		-	-	-	-	-
Payments of loans and advances		-	-	-	-	-
Net cash provided by/ (used in) investing activities	7.4.2	(11,623)	(27,775)	(9,870)	(9,605)	(9,440)
Cash flows from financing activities						
Finance costs		(15)	(14)	(14)	(14)	(14)
Proceeds from borrowings		-	-	-	-	-
Repayment of borrowings		(125)	-	-	-	-
Interest paid - lease liability		-	-	-	-	-
Repayment of lease liabilities		-	-	-	-	-
Net cash provided by/(used in) financing activities	7.4.3	(140)	(14)	(14)	(14)	(14)
Net increase/(decrease) in cash & cash equivalents		4,453	(11,573)	(6,279)	(4,238)	(4,289)
Cash and cash equivalents at the beginning of the financial year		41,804	46,257	17,576	11,297	7,059
Cash and cash equivalents at the end of the financial year		46,257	34,684	11,297	7,059	2,769

Statement of Capital Works

For the four years ending 30 June 2027

	NOTES	Forecast	Budget	Projections		
		Actual				
		2022/23	2023/24	2024/25	2025/26	2026/27
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		-	-	-	-	-
Land improvements		-	-	-	-	-
Total land		-	-	-	-	-
Buildings		-	-	-	-	-
Heritage buildings		-	-	-	-	-
Building improvements		942	2,022	607	618	634
Leasehold improvements		-	-	-	-	-
Total buildings		942	2,022	607	618	634
Total property		942	2,022	607	618	634
Plant and equipment						
Heritage plant and equipment		-	-	-	-	-
Plant, machinery and equipment		235	2,605	759	773	792
Fixtures, fittings and furniture		-	-	-	-	-
Computers and telecommunications		400	-	-	-	-
Library books		20	-	20	20	20
Total plant and equipment		655	2,605	779	793	812
Infrastructure						
Roads		4,990	11,939	2,404	2,315	2,011
Bridges		330	1,169	477	486	498
Footpaths and cycleways		701	3,093	66	70	72
Drainage		-	-	170	36	39
Recreational, leisure and community facilities		-	-	-	-	-
Waste management		-	-	400	-	400
Parks, open space and streetscapes		1,107	5,023	-	-	-
Aerodromes		-	-	-	-	-
Off street car parks		-	-	-	-	-
Other infrastructure		2,898	1,754	6,000	6,000	6,000
Total infrastructure		10,026	22,978	9,517	8,906	9,020
Total capital works expenditure	7.5.1	11,623	27,605	10,904	10,317	10,465
Represented by:						
New asset expenditure		-	27,775	4,650	3,960	3,800
Asset renewal expenditure		-	-	5,220	5,645	5,640
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		80	-	-	-	-
Total capital works expenditure	7.5.1	80	27,775	9,870	9,605	9,440
Funding sources represented by:						
Grants		-	-	-	-	-
Contributions		-	-	-	-	-
Council cash		-	-	-	-	-
Borrowings		-	-	-	-	-
Total capital works expenditure	7.5.1	-	-	-	-	-

Statement of Human Resources

For the four years ending 30 June 2027

	Forecast	Budget	Projections		
	Actual				
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	9,043	11,214	9,847	10,220	10,476
Employee costs - capital	-	-	-	-	-
Total staff expenditure	9,043	11,214	9,847	10,220	10,476
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	116.1	125.7	122.7	123.7	123.7
Total staff numbers	116.1	125.7	122.7	123.7	123.7

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

Department	Budget	Comprises			
	2023/24	Permanent		Casual	Temporary
	\$'000	Full Time	Part time	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000
Asset Management	4,404	4,381	-	23	-
Community Wellbeing	3,364	1,388	1,606	201	169
Economic and Tourism Development	217	195	22	-	-
Environmental Sustainability	273	243	-	30	-
Land Use	91	91	-	-	-
Organisational Improvement	2,687	1,716	963	8	-
Total permanent staff expenditure	11,037	8,014	2,591	262	169
Other employee related expenditure	-	-	-	-	-
Capitalised labour costs	-	-	-	-	-
Total expenditure	11,037				

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

Department	Budget	Comprises			
	2023/24	Permanent		Casual	Temporary
		Full Time	Part time		
Asset Management	53.4	53.0	-	0.4	-
Community Wellbeing	38.8	14.0	20.8	1.0	3
Economic and Tourism Development	2.3	2.0	0.3	-	-
Environmental Sustainability	3.4	3.0	-	0.4	-
Land Use	1.0	1.0	-	-	-
Organisational Improvement	26.8	15.0	11.7	0.1	-
Total staff	125.7	88.0	32.8	1.9	3.0

**Summary of Planned Human Resources Expenditure
For the four years ending 30 June 2027**

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
Asset Management				
Permanent - Full time	53.0	53.0	53.0	53.0
Women	4.0	4.0	4.0	4.0
Men	43.0	43.0	43.0	43.0
Vacant	6.0	6.0	6.0	6.0
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Vacant	-	-	-	-
Total Asset Management	53.0	53.0	53.0	53.0
Community Wellbeing				
Permanent - Full time	14.0	14.0	14.0	14.0
Women	7.0	7.0	7.0	7.0
Men	4.0	4.0	4.0	4.0
Vacant	3.0	3.0	3.0	3.0
Permanent - Part time	20.8	20.8	20.8	20.8
Women	17.9	17.9	17.9	17.9
Men	1.4	1.4	1.4	1.4
Vacant	1.5	1.5	1.5	1.5
Total Community Wellbeing	34.8	34.8	34.8	34.8
Economic and Tourism Development				
Permanent - Full time	2.0	2.0	2.0	2.0
Women	2.0	2.0	2.0	2.0
Men	-	-	-	-
Vacant	-	-	-	-
Permanent - Part time	0.3	0.3	0.3	0.3
Women	0.3	0.3	0.3	0.3
Men	-	-	-	-
Vacant	-	-	-	-
Total Economic and Tourism Development	2.3	2.3	2.3	2.3
Environmental Sustainability				
Permanent - Full time	3.0	3.0	3.0	3.0
Women	-	-	-	-
Men	2.0	2.0	2.0	2.0
Vacant	1.0	1.0	1.0	1.0
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Vacant	-	-	-	-
Total Environmental Sustainability	3.0	3.0	3.0	3.0

**Summary of Planned Human Resources Expenditure
For the four years ending 30 June 2027**

	2023/24	2024/25	2025/26	2026/27
	FTE	FTE	FTE	FTE
Land Use				
Permanent - Full time	1.0	1.0	1.0	1.0
Women	-	-	-	-
Men	1.0	1.0	1.0	1.0
Vacant	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Vacant	-	-	-	-
Total Land Use	1.0	1.0	1.0	1.0
Organisational Improvement				
Permanent - Full time	15.0	15.0	15.0	15.0
Women	10.0	10.0	10.0	10.0
Men	5.0	5.0	5.0	5.0
Vacant	-	-	-	-
Permanent - Part time	11.7	11.7	11.7	11.7
Women	7.4	7.4	7.4	7.4
Men	2.1	2.1	2.1	2.1
Vacant	2.2	2.2	2.2	2.2
Total Organisational Improvement	26.7	26.7	26.7	26.7
Casuals, temporary and other expenditure	4.9	1.9	2.9	2.9
Capitalised labour costs	0.0	0.0	0.0	0.0
Total staff numbers	125.7	122.7	123.7	123.7

7. Notes to the financial statements

7.1. Comprehensive Income Statement

7.1.1 Rates and charges

In accordance with the *Local Government Act 2020* and the associated regulations, rates and charges are required to be disclosed in Council's *Budget*. The *Local Government Act 2020* additionally requires Council to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan over a four-year period.

In developing the *Budget 2023-2024*, 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 2023/24 the FGRS cap has been set at 3.50%. 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 3.50% in line with the rate cap. The kerbside collection charge will increase by 25% due to increases in waste transportation and processing costs and there will be no increase to the waste facilities management charge in 2023/24.

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

	2022/23		2023/24	Change	%
	Forecast	Actual	Budget		
	\$'000	\$'000	\$'000	\$'000	
General rates*	6,803	7,030	227	3.34%	
Municipal charge*	1,274	1,317	43	3.38%	
Waste management charge	402	404	2	0.45%	
Kerbside Collection	1,200	1,499	299	24.92%	
Revenue in lieu of rates	323	325	2	0.61%	
Total rates and charges	10,002	10,575	573	5.73%	

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

7.1.1(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	2022/23 cents/\$CIV*	2023/24 cents/\$CIV*	Change
General rate for rateable residential properties	0.2695	0.2264	-16.01%
General rate for rateable rural residential properties	0.2695	0.2264	-16.01%
General rate for rateable rural properties	0.2426	0.1811	-25.36%
General rate for rateable business properties	0.2560	0.2264	-11.58%
General rate for rateable undeveloped residential properties	0.9702	0.7243	-25.34%

(* Use CIV or NAV depending on the valuation basis used by the Council)

7.1.1(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	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential	1,324	1,279	- 45	-3.40%
Rural Residential	1,056	1,132	76	7.20%
Rural	4,148	4,343	195	4.70%
Business	138	144	6	4.35%
Undeveloped Residential	126	132	6	4.76%
Total amount to be raised by general rates	6,792	7,030	238	3.50%

7.1.1(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	2022/23	2023/24	Change	
	Number	Number	Number	%
Residential	1,692	1,694	2	0.12%
Rural Residential	901	907	6	0.67%
Rural	1,560	1,567	7	0.45%
Business	246	246	-	0.00%
Undeveloped Residential	130	132	2	1.54%
Total number of assessments	4,529	4,546	17	0.38%

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

7.1.1(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	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential	491,418	564,917	73,499	14.96%
Rural Residential	391,871	500,045	108,174	27.60%
Rural	1,709,736	2,398,612	688,876	40.29%
Business	53,936	63,463	9,527	17.66%
Undeveloped Residential	12,948	18,211	5,263	40.65%
Total value of land	2,659,909	3,545,248	885,339	33.28%

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

Type of Charge	Per Rateable Property 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
Municipal	319	329	10	3.13%

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

Type of Charge	2022/23	2023/24	Change	
	\$	\$	\$	%
Municipal	1,274	1,317	43	3.38%

7.1.1(i) - The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
<i>Kerbside Collection:</i>				
<i>Garbage / Recycling - 140/240L Buns (Standard Service)</i>	374	468	94	25.00%
<i>Garbage / Recycling - 240/240L Bins</i>	408	510	102	25.00%
<i>Garbage / Recycling - 80/240L Bins</i>	326	408	82	25.00%
<i>Garbage / Recycling - 140L Bin (Standard Size)</i>	305	381	76	25.00%
<i>Garbage / Recycling - 240L Bin</i>	396	495	99	25.00%
<i>Garbage / Recycling - 80L Bin</i>	259	324	65	25.00%
<i>Garbage / Recycling - 240L Bin</i>	168	210	42	25.00%
<i>Garbage/Recycle Service Extension - per 100km</i>	16	20	4	25.00%
<i>Waste Management</i>	101	101	-	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.

7.1.1(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	2022/23	2023/24	Change	
	\$	\$	\$	%
<i>Kerbside Collection</i>	1,200	1,499	299	24.92%
<i>Waste Management</i>	402	404	2	0.45%
Total	1,602	1,903	301	18.78%

7.1.1(k) – Fair Go Rates System compliance

	2022/23	2023/24
Total Rates	\$ 7,933,344	\$ 8,238,630
Number of rateable properties	4,529.00	4,546.00
Base Average Rate	\$ 1,751.68	\$ 1,812.28
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	1.75%	3.50%
Maximum General Rates and Municipal Charges Revenue	\$ 8,072,178	\$ 8,526,982
Budgeted General Rates and Municipal Charges Revenue	\$ 8,068,301	\$ 8,347,000
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 8,068,301	\$ 8,347,000

7.1.1(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.

7.1.1(m) Differential rates

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

- A general rate of 0.2264% (0.2264 cents in the dollar of CIV) for all rateable residential properties
- A general rate of 0.2264% (0.2264 cents in the dollar of CIV) for all rateable rural residential properties
- A general rate of 0.1811% (0.1811 cents in the dollar of CIV) for all rateable rural properties
- A general rate of 0.2264% (0.2264 cents in the dollar of CIV) for all rateable business properties
- A general rate of 0.9702% (0.9702 cents in the dollar of CIV) for all rateable undeveloped residential properties.

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

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

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

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

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

Residential land

Residential land is any land, which is:

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

Rural residential land

Rural residential land is any land, which is:

- From 0.4 ha to 40 ha in size, and

- Not classified as rural, business or undeveloped residential.

Rural land

Rural land is any land, which is:

- Greater than 40 ha in size.

Business land

Business land is any land, which is:

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

Undeveloped residential land

Undeveloped residential land is any land, which is:

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

Towong Shire Council Differential Rates – Changes

Type of Land	% of Residential Rate 2022/23	% of Residential Rate 2023/24
Residential	100%	100%
Rural residential	100%	100%
Rural	90%	80%
Business	95%	100%
Undeveloped residential	360%	320%

Analysis of impacts of proposed rates increases - 2023/24

Example properties	Rates in the \$	General Rates	Municipal Charge	Kerbside	Waste Management	Fire Service Levy	Total Charges
Residential property							
\$345,000 CIV	0.2263 \$	780.74 \$	329.00 \$	467.50 \$	101.00 \$	140.87 \$	1,819.11
Increase / decrease on 2022/23 rates	\$	(27.77) \$	10.00 \$	93.50 \$	- \$	7.97 \$	83.70 \$
		-3%	3%	25%	0%	6%	5%
100 hectare property							
\$1,232,000 CIV	0.18108 \$	2,230.91 \$	329.00 \$	467.50 \$	101.00 \$	462.21 \$	3,590.61
Increase / decrease on 2022/23 rates	\$	96.03 \$	10.00 \$	93.50 \$	- \$	74.61 \$	274.13 \$
		4%	3%	25%	0%	19%	8%
300 hectare property							
\$5,600,000 CIV	0.18108 \$	10,140.48 \$	329.00 \$	467.50 \$	101.00 \$	1,200.40 \$	12,238.38
Increase / decrease on 2022/23 rates	\$	436.48 \$	10.00 \$	93.50 \$	- \$	282.40 \$	822.38 \$
		4%	3%	25%	0%	31%	7%

7.1.2 Statutory fees and fines

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Building fees	100	110	10	10.00%
Town planning fees	75	125	50	66.67%
Animal fees	48	49	1	2.08%
Health registration fees	32	32	-	0.00%
Land information certificates	9	8	1	-11.11%
Total statutory fees and fines	264	324	60	22.73%

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.

7.1.3 User fees

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Child care/children's programs	942	942	-	0.00%
Refuse disposal fees	192	160	32	-16.67%
Aquatic facility fees	28	28	-	0.00%
Saleyard fees	16	16	-	0.00%
Septic tank fees	13	13	-	0.00%
Other fees	132	93	39	-29.55%
Total user fees	1,323	1,252	71	-5.37%

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.

7.1.4 Grants

	Forecast Actual	Budget	Change	
	2022/23 \$'000	2023/24 \$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	5,533	1,338 -	4,195	-76%
State funded grants	955	1,154	199	21%
Total grants received	6,488	2,492 -	3,996	-62%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Victorian Grants Commission - General Purpose Funding	3,750	888 -	2,862	-76%
Victorian Grants Commission - Local Roads Funding	1,783	450 -	1,333	-75%
Recurrent - State Government				
Emergency	60	60	-	0%
Family and children	872	1,073	201	23%
School crossing supervisors	15	12 -	3	-20%
Libraries	8	9	1	13%
Total recurrent grants	6,488	2,492 -	3,996	-62%
Non-recurrent - Commonwealth Government				
Non-recurrent - State Government				
Community	310	194 -	116	-37%
Economic development	531	43 -	488	-92%
Environmental planning	37	37	-	0%
Family and children	316	870	554	175%
Corporate	1,241	- -	1,241	-100%
Planning	256	- -	256	-100%
Recovery	4,476	- -	4,476	-100%
Recreation	45	23 -	22	-49%
Total non-recurrent grants	7,212	1,167 -	6,045	-84%
Total operating grants	13,700	3,659 -	10,041	-73%

(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	321	1,166	845	263%
Recurrent - State Government				
	-	-	-	
Total recurrent grants	321	1,166	845	263%
Non-recurrent - Commonwealth Government				
	-	-	-	
Non-recurrent - State Government				
Infrastructure	7,807	-	7,807	-100%
	-	-	-	
Total non-recurrent grants	7,807	-	7,807	-100%
Total capital grants	8,128	1,166	6,962	-86%
Total Grants	21,828	4,825	17,003	-78%

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers.

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Overall, the level of capital grants is projected to decrease by 85.65% due to the substantial funding for one-off projects received in 2022/23.

7.1.5 Total contributions

	Forecast Actual		Budget	Change	
	2022/23	2023/24	2023/24		
	\$'000	\$'000	\$'000	\$'000	%
Monetary	-	-	-	-	0.00%
Non-monetary	-	-	-	-	0.00%
Total contributions	-	-	-	-	0.00%

7.1.6 Other income

	Forecast Actual		Budget	Change	
	2022/23	2023/24	2023/24		
	\$'000	\$'000	\$'000	\$'000	%
Interest	236	926	690	292.37%	
Interest on rates	60	60	-	0.00%	
Rent	178	157	21	-11.80%	
Shared service fees	138	138	-	0.00%	
Other	241	157	84	-34.85%	
Total other income	853	1,438	585	68.58%	

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

7.1.7 Employee costs

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	7,302	9,862	2,560.00	35.06%
WorkCover	207	177	(30.00)	-14.49%
Annual leave and long service leave	740	127	(613.00)	-82.84%
Superannuation	794	1,048	254.00	31.99%
Total employee costs	9,043.00	11,214.00	2,171.00	24.01%

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

7.1.8 Materials and services

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Materials and services	5,436	5,475	39	0.71%
Maintenance	844	802	42	-5.02%
Utilities	145	154	8	5.75%
Contracts	1,777	2,893	1,116	62.79%
Total materials and services	8,202	9,322	1,120	13.66%

Materials and services include purchases of consumables, payments to contractors for the provision of services, non-recurrent operating projects and utility costs. Materials and services are forecast to increase by 13.66% compared to the forecast for 2022/23.

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

7.1.9 Depreciation and amortisation

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Property	959	1,007	48	5.01%
Plant & equipment	714	696	18	-2.52%
Infrastructure	3,211	3,372	161	5.01%
Total depreciation	4,884	5,075	191	3.91%

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.

7.1.10 Other expenses

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
<i>Auditor Remuneration</i>	51	35 -	16	-31.37%
<i>Councillor allowances</i>	189	201	12	6.35%
Total other expenses	240	236 -	4	-1.67%

Other expenses relate to a range of unclassified items including contributions to community groups or projects, Councillor allowances, auditors remuneration and other miscellaneous expenditure items. Councillor allowances are projected to increase by 5.97% in line with the legislated ruling that governs these, being the Determination of the Independent Remuneration Tribunal.

7.2. Balance Sheet

7.2.1 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 during the year as funding received for one-off projects is spent.

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

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

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all assets such as land, buildings, roads, vehicles and equipment which has been built up by Council over many years. The increase in this balance is attributable to the net result of the capital works program and depreciation of assets.

7.2.2 Current Liabilities and Non-Current Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to increase compared to 2022/23 levels due to increased employee provisions for increased budgeted staffing positions.

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

7.2.3 Equity

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

- The asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations;

- The accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. The decrease in accumulated surplus results directly from the budgeted operating deficit for the year.

Balance sheet - Key assumptions

In preparing the Balance Sheet for the year ending 30 June 2024 it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

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

Borrowings

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

	Forecast Actual		Budget	Projections		
	2022/23	2023/24	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$
Amount borrow ed as at 30 June of the prior year		125	-	-	-	-
Amount proposed to be borrow ed		-	-	-	-	-
Amount projected to be redeemed	-	125	-	-	-	-
Amount of borrowings as at 30 June		-	-	-	-	-

7.3. Statement of Cash Flows

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

7.3.1 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).

7.3.2 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.

7.3.3 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 this was subsequently paid out in 2022/23.

7.3.4 Cash and cash equivalents at end of the year

Overall, total cash and investments are forecast to decrease as at 30 June 2024 as funds are expended on the 2023/24 capital works program.

7.4. Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2023/24 year, classified by asset expenditure type and funding source.

7.4.1 Summary

	Forecast Actual 2022/23 (\$,000)	Budget 2023/24 (\$,000)	Change (\$,000)	%
Property	942	2,022	1,080	114.67%
Plant and equipment	655	2,355	1,700	259.55%
Infrastructure	10,026	23,398	13,372	133.37%
Total	11,623	27,775	16,152	138.96%

	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
Property	2,022,232	-	1,196,232	826,000	-	834,500	-	1,187,732	-
Plant and equipment	2,355,058	-	2,168,058	187,000	-	100,000	-	2,255,058	-
Infrastructure	23,397,564	5,242,857	3,994,418	14,100,289	60,000	15,896,047	-	7,501,517	-
Total	27,774,854	5,242,857	7,358,708	15,113,289	60,000	16,830,547	-	10,944,307	-

7.4.2 Current Budget

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
PROPERTY									
Buildings									
<i>Building renewals</i>	420,000	-	420,000	-	-	-	-	420,000	-
<i>Fixture and Furnishing Upgrades</i>	40,000	-	-	40,000	-	-	-	40,000	-
<i>Building Demolitions</i>	100,000	-	100,000	-	-	-	-	100,000	-
<i>Talgamo Toilet Block</i>	100,000	-	100,000	-	-	-	-	100,000	-
<i>Tallangatta Office Renewal</i>	250,000	-	-	250,000	-	-	-	250,000	-
Total Buildings	910,000	-	620,000	290,000	-	-	-	910,000	-
TOTAL PROPERTY	910,000	-	620,000	290,000	-	-	-	910,000	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Plant replacement</i>	1,056,000	-	1,056,000	-	-	-	-	1,056,000	-
<i>Vehicle fleet replacement</i>	354,000	-	354,000	-	-	-	-	354,000	-
<i>Minor tools (over \$1,000)</i>	30,000	-	30,000	-	-	-	-	30,000	-
Total Plant, Machinery and Equipment	1,440,000	-	1,440,000	-	-	-	-	1,440,000	-
Computers and Telecommunications									
<i>IT equipment</i>	50,000	-	50,000	-	-	-	-	50,000	-
Total Computers and Telecommunications	50,000	-	50,000	-	-	-	-	50,000	-
Library resources									
<i>Library resources - purchases</i>	30,000	-	30,000	-	-	-	-	30,000	-
Total Library Resources	30,000	-	30,000	-	-	-	-	30,000	-
TOTAL PLANT AND EQUIPMENT	1,520,000	-	1,520,000	-	-	-	-	1,520,000	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
INFRASTRUCTURE									
Roads									
<i>Pavement renewal</i>	100,000	-	100,000	-	-	-	-	100,000	-
<i>Gravel Resheeting program</i>	220,000	-	220,000	-	-	-	-	220,000	-
<i>Major patching program</i>	1,100,000	-	1,100,000	-	-	1,100,000	-	-	-
<i>Reseal program</i>	550,000	-	550,000	-	-	231,232	-	318,768	-
<i>Guardrail program</i>	50,000	-	50,000	-	-	-	-	50,000	-
<i>Dust strips program</i>	60,000	60,000	-	-	-	-	-	60,000	-
<i>Driveway – Dartmouth Recreation Reserve</i>	40,000	-	40,000	-	-	-	-	40,000	-
<i>Georges Creek Road Intersection</i>	450,000	-	-	450,000	-	450,000	-	-	-
<i>Mitta Mitta - Magorra Park Entrance</i>	30,000	-	-	30,000	-	-	-	30,000	-
<i>Talgamo - Wise Creek Road Stage 3</i>	100,000	-	-	100,000	-	100,000	-	-	-
<i>Mitta Mitta Streetscape</i>	332,600	-	-	332,600	-	332,600	-	-	-
Total Roads	3,032,600	60,000	2,060,000	912,600	-	2,213,832	-	818,768	-
Footpaths									
<i>Bellbridge Walking Track & Seal</i>	500,000	500,000	-	-	-	500,000	-	-	-
<i>Great River Road - Towong</i>	116,232	116,232	-	-	-	116,232	-	-	-
Total Footpaths	616,232	616,232	-	-	-	616,232	-	-	-
Drainage									
<i>Annual Drainage Program</i>	70,000	-	70,000	-	-	-	-	70,000	-
<i>Drainage Upgrader</i>	100,000	-	-	100,000	-	-	-	100,000	-
Total Drainage	170,000	-	70,000	100,000	-	-	-	170,000	-
Parks & Streetscapes									
<i>Tallangatta Skatepark</i>	54,000	-	54,000	-	-	-	-	54,000	-
Total Parks & Streetscapes	54,000	-	54,000	-	-	-	-	54,000	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
Other Infrastructure									
<i>Playground Equipment Renewals - Walwa</i>	60,000	-	60,000	-	-	-	-	60,000	-
<i>Corryong - Landfill Capping Cell 2</i>	180,000	180,000	-	-	-	-	-	180,000	-
<i>Corryong - Retaining Wall at Resource Recovery Centre</i>	300,000	-	-	300,000	-	-	-	300,000	-
<i>Corryong - Swimming Pool Disabled Access</i>	20,000	20,000	-	-	-	-	-	20,000	-
<i>Talgarno - Tennis Court Upgrades</i>	170,000	-	-	170,000	-	-	-	170,000	-
Total Other Infrastructure	730,000	200,000	60,000	470,000	-	-	-	730,000	-
TOTAL INFRASTRUCTURE	4,602,832	876,232	2,244,000	1,482,600	-	2,830,064	-	1,772,768	-
TOTAL NEW CAPITAL WORKS	7,032,832	876,232	4,384,000	1,772,600	-	2,830,064	-	4,202,768	-

7.4.2 Works carried forward from the previous year

Capital Works Area	Project Cost	New	Asset expenditure types			Summary of Funding Sources			
			Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
PROPERTY									
Buildings									
<i>Building Demolitions</i>	30,000	-	30,000	-	-	-	-	30,000	-
<i>Talgarno - Toilet Block</i>	247,732	-	247,732	-	-	-	-	247,732	-
<i>Tallangatta - Toilet Block</i>	298,500	-	298,500	-	-	298,500	-	-	-
<i>Walwa - Amenities Block Staging Ground (Rec Res)</i>	536,000	-	-	536,000	-	536,000	-	-	-
Total Buildings	1,112,232	-	576,232	536,000	-	834,500	-	277,732	-
TOTAL PROPERTY	1,112,232	-	576,232	536,000	-	834,500	-	277,732	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Vehicle fleet replacement</i>	145,546	-	145,546	-	-	-	-	145,546	-
<i>Plant fleet replacement</i>	502,512	-	502,512	-	-	-	-	502,512	-
<i>IT Project - Planning and Building System</i>	187,000	-	-	187,000	-	100,000	-	87,000	-
Total Plant, Machinery and Equipment	835,058	-	648,058	187,000	-	100,000	-	735,058	-
TOTAL PLANT AND EQUIPMENT	835,058	-	648,058	187,000	-	100,000	-	735,058	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
INFRASTRUCTURE									
Roads									
<i>Resealing Program</i>	104,500	-	104,500	-	-	-	-	104,500	-
<i>Guardrail Program</i>	60,000	-	-	-	60,000	-	-	60,000	-
<i>Lake Road Upgrade</i>	428,232	-	-	428,232	-	428,232	-	-	-
<i>Burrowye - Guys Forest Road</i>	130,000	-	-	130,000	-	130,000	-	-	-
<i>Corryong - Hanson Street</i>	3,877,423	-	-	3,877,423	-	1,493,860	-	2,383,563	-
<i>Corryong - Heavy Vehicle Bypass Project</i>	2,146,109	-	-	2,146,109	-	1,376,182	-	769,927	-
<i>Talgarno - Wises Creek Road Stage 1& 2</i>	773,650	-	-	773,650	-	773,650	-	-	-
<i>Tallangatta - Yabba Road</i>	300,880	-	-	300,880	-	300,880	-	-	-
<i>Tallangatta - Lake Road / MVH - Old Tallangatta</i>	239,000	-	-	239,000	-	239,000	-	-	-
<i>Tallangatta - Towong Street East</i>	432,249	-	-	432,249	-	432,249	-	-	-
Total Roads	8,492,043	-	104,500	8,327,543	60,000	5,174,053	-	3,317,990	-
Bridges									
<i>Eskdale - Smythes Road Bridge Replacement</i>	599,100	-	599,100	-	-	599,100	-	-	-
<i>Eskdale - Little Snowy Creek Bridge Replacement</i>	570,000	-	570,000	-	-	570,000	-	-	-
Total Bridges	1,169,100	-	1,169,100	-	-	1,169,100	-	-	-
Footpaths									
<i>Great River Road</i>	1,765,698	1,765,698	-	-	-	1,765,698	-	-	-
<i>Bellbridge - Walking Track and Seal</i>	419,787	419,787	-	-	-	419,787	-	-	-
<i>Eskdale - Walking Track and Seal</i>	232,458	232,458	-	-	-	232,458	-	-	-
<i>Footpath Renewals</i>	59,000	-	59,000	-	-	-	-	59,000	-
Total Footpaths	2,476,943	2,417,943	59,000	-	-	2,417,943	-	59,000	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
Parks & Streetscapes									
<i>Bellbridge - Roy Williams Park</i>	25,000	-	-	25,000	-	-	-	25,000	-
<i>Bethanga - Streetscape</i>	33,365	-	-	33,365	-	-	-	33,365	-
<i>Coryong - CBD Streetscape</i>	2,947,744	-	-	2,947,744	-	1,500,000	-	1,447,744	-
<i>Coryong - Skatepark</i>	932,000	932,000	-	-	-	882,000	-	50,000	-
<i>Coryong - Circuit Trail</i>	496,682	496,682	-	-	-	496,682	-	-	-
<i>Dartmouth - Splash Park and Pump Track</i>	450,000	450,000	-	-	-	350,000	-	100,000	-
<i>Mitta Mitta - Streetscape</i>	414,550	-	-	414,550	-	-	-	414,550	-
<i>Tintalra - Boat Ramp</i>	29,000	29,000	-	-	-	29,000	-	-	-
<i>Street Furniture Renewals</i>	55,000	-	55,000	-	-	-	-	55,000	-
Other Parks & Streetscapes	5,383,341	1,907,682	55,000	3,420,659	-	3,257,682	-	2,125,659	-
Other Infrastructure									
<i>Playground Equipment Renewals</i>	60,000	-	60,000	-	-	-	-	60,000	-
<i>Bellbridge - Early Years Playground</i>	188,995	-	-	188,995	-	188,995	-	-	-
<i>Bethanga - Playground / Outdoor Dining</i>	41,000	41,000	-	-	-	41,000	-	-	-
<i>Colac Colac - Caravan Park Sewer Renewal</i>	172,464	-	-	172,464	-	172,464	-	-	-
<i>Coryong - Airport Upgrades</i>	75,000	-	-	75,000	-	-	-	75,000	-
<i>Coryong - Landfill Cells 3</i>	41,000	-	-	41,000	-	-	-	41,000	-
<i>Cudgewa - Avenue of Honour</i>	380,028	-	-	380,028	-	380,028	-	-	-
<i>Talgamo - Tennis Court Upgrades</i>	12,000	-	-	12,000	-	-	-	12,000	-
<i>Tallangatta - Shade Sail Pelican Sculpture</i>	13,718	-	13,718	-	-	13,718	-	-	-
<i>Tallangatta - Triangles Irrigation System</i>	40,000	-	40,000	-	-	40,000	-	-	-
<i>Tallangatta - Transfer Station Retaining Wall</i>	249,100	-	249,100	-	-	211,000	-	38,100	-
Total Other Infrastructure	1,273,305	41,000	362,818	869,487	-	1,047,205	-	226,100	-
TOTAL INFRASTRUCTURE	18,794,732	4,366,625	1,750,418	12,617,689	60,000	13,065,983	-	5,728,749	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2023/24	20,742,022	4,366,625	2,974,708	13,340,689	60,000	14,000,483	-	6,741,539	-

2024/25	Asset Expenditure Types					Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000
Property									
Buildings	303,000	263,000	-	-	40,000	-	-	-	303,000
Total Buildings	303,000	263,000	-	-	40,000	-	-	-	303,000
Total Property	303,000	263,000	-	-	40,000	-	-	-	303,000
Plant and Equipment									
Plant, machinery and equipment	874,000	-	874,000	-	-	-	-	-	874,000
Computers and telecommunications	50,000	-	50,000	-	-	-	-	-	50,000
Library resources	30,000	-	30,000	-	-	-	-	-	30,000
Total Plant and Equipment	954,000	-	954,000	-	-	-	-	-	954,000
Infrastructure									
Roads	1,630,000	-	1,420,000	110,000	100,000	1,630,000	1,630,000	-	-
Bridges	753,000	-	753,000	-	-	753,000	-	-	753,000
Footpaths and cycleways	60,000	-	60,000	-	-	60,000	-	-	60,000
Drainage	70,000	-	70,000	-	-	70,000	-	-	70,000
Parks, open space and streetscapes	30,000	-	30,000	-	-	30,000	-	-	30,000
Other infrastructure	6,070,000	3,000,000	70,000	-	3,000,000	6,070,000	-	-	6,070,000
Total Infrastructure	8,613,000	3,000,000	2,403,000	110,000	3,100,000	8,613,000	1,630,000	-	6,983,000
Total Capital Works Expenditure	9,870,000	3,263,000	3,357,000	110,000	3,140,000	9,870,000	1,630,000	-	8,240,000

2025/26	Asset Expenditure Types					Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000
Property									
Buildings	265,000	225,000	-	-	40,000	-	-	-	265,000
Total Buildings	265,000	225,000	-	-	40,000	-	-	-	265,000
Total Property	265,000	225,000	-	-	40,000	-	-	-	265,000
Plant and Equipment									
Plant, machinery and equipment	795,000	-	795,000	-	-	-	-	-	795,000
Computers and telecommunications	50,000	-	50,000	-	-	-	-	-	50,000
Library resources	30,000	-	30,000	-	-	-	-	-	30,000
Total Plant and Equipment	875,000	-	875,000	-	-	-	-	-	875,000
Infrastructure									
Roads	1,630,000	-	1,420,000	110,000	100,000	1,630,000	1,630,000	-	-
Bridges	605,000	-	605,000	-	-	605,000	-	-	605,000
Footpaths and cycleways	60,000	-	60,000	-	-	60,000	-	-	60,000
Drainage	70,000	-	70,000	-	-	70,000	-	-	70,000
Parks, open space and streetscapes	30,000	-	30,000	-	-	30,000	-	-	30,000
Other infrastructure	6,070,000	3,000,000	70,000	-	3,000,000	6,070,000	-	-	6,070,000
Total Infrastructure	8,465,000	3,000,000	2,255,000	110,000	3,100,000	8,465,000	1,630,000	-	6,835,000
Total Capital Works Expenditure	9,605,000	3,225,000	3,130,000	110,000	3,140,000	9,605,000	1,630,000	-	7,975,000

It is noted in the *Budget 2023/24* at Note 7.1 that the rate differential has changed in 2023/24. The value of rural properties over the past three years has exceeded 100% growth in value. This increase has resulted in a disproportionate share of the rates being charged to rural properties. In the preceding two years no adjustment has been made to the differential. There are detailed examples of the impact of rate differential changes on page 41 of the *Budget 2023/24*.

It is noted in the *Budget 2023/24* at Note 7.1 that the rate differential has changed in 2023/24. The value of rural properties over the past three years has exceeded 100% growth in value. This increase has resulted in a disproportionate share of the rates being charged to rural properties. In the preceding two years no adjustment has been made to the differential. There are detailed examples of the impact of rate differential changes on page 41 of the *Budget 2023/24*.

2026/27	Asset Expenditure Types					Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000
Property									
Buildings	290,000	250,000	-	-	40,000	-	-	-	290,000
Total Buildings	290,000	250,000	-	-	40,000	-	-	-	290,000
Total Property	290,000	250,000	-	-	40,000	-	-	-	290,000
Plant and Equipment									
Plant, machinery and equipment	604,000	-	604,000	-	-	-	-	-	604,000
Computers and telecommunications	50,000	-	50,000	-	-	-	-	-	50,000
Library resources	30,000	-	30,000	-	-	-	-	-	30,000
Total Plant and Equipment	684,000	-	684,000	-	-	-	-	-	684,000
Infrastructure									
Roads	1,630,000	-	1,420,000	110,000	100,000	1,630,000	1,630,000	-	-
Bridges	606,000	-	606,000	-	-	606,000	-	-	606,000
Footpaths and cycleways	60,000	-	60,000	-	-	60,000	-	-	60,000
Drainage	70,000	-	70,000	-	-	70,000	-	-	70,000
Parks, open space and streetscapes	30,000	-	30,000	-	-	30,000	-	-	30,000
Other infrastructure	6,070,000	3,000,000	70,000	-	3,000,000	6,070,000	-	-	6,070,000
Total Infrastructure	8,466,000	3,000,000	2,256,000	110,000	3,100,000	8,466,000	1,630,000	-	6,836,000
Total Capital Works Expenditure	9,440,000	3,250,000	2,940,000	110,000	3,140,000	9,440,000	1,630,000	-	7,810,000

Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives. The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	54	56	57	58	59	60	+
Roads									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	0%	3%	0%	0%	0%	0%	o
Statutory planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	51.30%	65.00%	70.00%	70.00%	70.00%	70.00%	+
Waste management									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	48.62%	50%	52%	52%	52%	52%	+

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Liquidity									
Working Capital	Current assets / current liabilities	5	488.06%	583%	218%	152%	106%	54%	+
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	120%	0%	0%	80%	79%	74%	o
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	7	38%	29%	57%	52%	53%	55%	+
Efficiency									
Expenditure level	Total expenses / no. of property assessments	8	\$4,754	\$5,154	\$5,126	\$4,882	\$4,591	\$4,627	+

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

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.

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+o/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	15%	46%	-42%	-11%	-7%	-11%	+
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	10	179%	555%	201%	134%	86%	34%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	11	0%	0%	0%	0%	0%	0%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.18%	0%	0%	0%	0%	0%	+
Indebtedness	Non-current liabilities / own source revenue		7.79%	9.79%	9.26%	9.71%	9.68%	10.90%	+
Stability									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	0.56%	0.26%	0.20%	0.22%	0.23%	0.23%	o
Efficiency									
Revenue level	General rates and municipal charges / no. of property assessments	13	\$1,750	\$1,783	\$1,836	\$2,026	\$2,083	\$2,143	+

Notes to indicators

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

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

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

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

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

End of Towong Shire Council Budget Report

Towong Shire Council - Budget 2023/24
FEE SCHEDULE (Effective from 1 July 2023)

Description	2022/23 (includes GST if applicable)	2023/24 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Waste Collection						
Garbage and Recycling - 140/240 Litre Bins (Standard Size)	\$374.00	\$467.50	25.0%	\$93.50	No	No
Garbage and Recycling - 240/240 Litre Bins	\$408.00	\$510.00	25.0%	\$37.00	No	No
Garbage and Recycling - 80/240 Litre Bins	\$326.00	\$407.50	25.0%	\$30.00	No	No
Additional - Garbage - 140 Litre Bin (Standard Size)	\$305.00	\$381.30	25.0%	\$28.00	No	No
Additional - Garbage - 240 Litre Bin	\$396.00	\$495.00	25.0%	\$36.00	No	No
Additional - Garbage - 80 Litre Bin	\$259.00	\$323.75	25.0%	\$23.00	No	No
Additional - Recycling - 240 Litre Bin	\$168.00	\$210.00	25.0%	\$15.00	No	No
Garbage/Recycle Service Extension - per km (by request and subject to Council approval)	\$158.40	\$158.40	0.0%	\$14.40	No	No
Waste Management Centres						
Municipal Waste						
Bag	\$5.00	\$5.00	0.0%	\$0.00	Yes	No
Wheelie Bin	\$10.00	\$10.00	0.0%	\$0.00	Yes	No
Level 4 x 6 trailer	\$30.00	\$30.00	0.0%	\$0.00	Yes	No
Heaped 4 x 6 Trailer	\$54.00	\$54.00	0.0%	\$0.00	Yes	No
Level Tandem Trailer	\$70.00	\$70.00	0.0%	\$0.00	Yes	No
Heaped Tandem Trailer	\$94.00	\$94.00	0.0%	\$0.00	Yes	No
Per cubic meter	\$50.00	\$50.00	0.0%	\$0.00	Yes	No
Per Tonne	\$180.00	\$180.00	0.0%	\$0.00	Yes	No
Demolition, Construction, Commercial, Industrial Waste						
Bag	\$6.00	\$6.00	0.0%	\$0.00	Yes	No
Wheelie Bin	\$12.00	\$12.00	0.0%	\$0.00	Yes	No
Level 4 x 6 trailer	\$35.00	\$35.00	0.0%	\$0.00	Yes	No
Heaped 4 x 6 Trailer	\$50.00	\$50.00	0.0%	\$0.00	Yes	No
Level Tandem Trailer	\$80.00	\$80.00	0.0%	\$0.00	Yes	No
Heaped Tandem Trailer	\$100.00	\$100.00	0.0%	\$0.00	Yes	No
Per cubic meter	\$90.00	\$90.00	0.0%	\$0.00	Yes	No
Per Tonne	\$200.00	\$200.00	0.0%	\$0.00	Yes	No
Comingled Recycling (Unsorted)						

Towong Shire Council - Budget 2023/24
FEE SCHEDULE (Effective from 1 July 2023)

Description	2022/23 (includes GST if applicable)	2023/24 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Bag	\$1.00	\$1.00	0.0%	\$0.00	Yes	No
Wheelie Bin	\$2.00	\$2.00	0.0%	\$0.00	Yes	No
Level 4 x 6 trailer	\$10.00	\$10.00	0.0%	\$0.00	Yes	No
Heaped 4 x 6 Trailer	\$15.00	\$15.00	0.0%	\$0.00	Yes	No
Level Tandem Trailer	\$20.00	\$20.00	0.0%	\$0.00	Yes	No
Heaped Tandem Trailer	\$30.00	\$30.00	0.0%	\$0.00	Yes	No
Per cubic meter	\$25.00	\$25.00	0.0%	\$0.00	Yes	No
Per Tonne	\$140.00	\$140.00	0.0%	\$0.00	Yes	No
Greenwaste						
Bag	\$3.00	\$3.00	0.0%	\$0.00	Yes	No
Wheelie Bin	\$5.00	\$5.00	0.0%	\$0.00	Yes	No
Level 4 x 6 trailer	\$15.00	\$15.00	0.0%	\$0.00	Yes	No
Heaped 4 x 6 Trailer	\$25.00	\$25.00	0.0%	\$0.00	Yes	No
Level Tandem Trailer	\$35.00	\$35.00	0.0%	\$0.00	Yes	No
Heaped Tandem Trailer	\$45.00	\$45.00	0.0%	\$0.00	Yes	No
Per cubic meter	\$30.00	\$30.00	0.0%	\$0.00	Yes	No
Per Tonne	\$180.00	\$180.00	0.0%	\$0.00	Yes	No
Mattresses or Bed Bases (each)	\$37.00	\$37.00	0.0%	\$0.00	Yes	No
E-Waste - \$ per kilo						
Tyres						
Car / Motor Cycle	\$9.50	\$9.50	0.0%	\$0.00	Yes	No
Car / Motor Cycle (with Rim)	\$15.00	\$15.00	0.0%	\$0.00	Yes	No
Light Truck	\$12.00	\$12.00	0.0%	\$0.00	Yes	No
Light Truck (with Rim)	\$25.00	\$25.00	0.0%	\$0.00	Yes	No
Tractor / Heavy Truck (small)	\$110.00	\$110.00	0.0%	\$0.00	Yes	No
Tractor / Heavy Truck (medium)	\$210.00	\$210.00	0.0%	\$0.00	Yes	No
Tractor / Heavy Truck (large)	\$300.00	\$300.00	0.0%	\$0.00	Yes	No
Earthmover / Tractor (extra large)	\$1,670.00	\$1,670.00	0.0%	\$0.00	Yes	No
Forklift	\$50.00	\$50.00	0.0%	\$0.00	Yes	No
Loader	\$480.00	\$480.00	0.0%	\$0.00	Yes	No
LPG Cylinders						
Small (<9kg)	\$15.00	\$15.00	0.0%	\$0.00	Yes	No
Large (>9kg)	25	25	0.0%	\$0.00	Yes	No

Towong Shire Council - Budget 2023/24

FEE SCHEDULE (Effective from 1 July 2023)

Description	2022/23 (includes GST if applicable)	2023/24 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Fridge or Air Conditioner	\$20.00	\$20.00	0.0%	\$0.00	Yes	No
Clean Soil (per cubic metre)	\$25.00	\$25.00	0.0%	\$0.00	Yes	No
Concrete, Bricks and Rubble						
Cubic Meter	\$22.00	\$22.00	0.0%	\$0.00	Yes	No
Small Trailer	\$32.00	\$32.00	0.0%	\$0.00	Yes	No
Tandem Trailer	\$42.00	\$42.00	0.0%	\$0.00	Yes	No
Wheelie Bin / Boot	\$12.00	\$12.00	0.0%	\$0.00	Yes	No
Kindergarten and Child Care						
Kindergarten - per term fee						
4 Year Old (15 hours)	\$408.00	\$408.00	0.0%	\$0.00	Yes	No
4 Year Old - More than one child enrolled (15 hours)	\$408.00	\$408.00	0.0%	\$0.00	Yes	No
3 Year Old (15 hours)	\$196.00	\$196.00	0.0%	\$0.00	Yes	No
Child Subsidised by DEECD	\$0.00	\$0.00		\$0.00	Yes	No
<i>* Note - Kindergarten fees will run on a calendar year basis. i.e. Fees for 2019/20 will be effective 1/1/20 - 31/12/20.</i>		\$0.00		\$0.00		
Child Care - per day fee (without food)		\$0.00		\$0.00		
Child care fees (< 3 years old)	\$97.00	\$97.00	0.0%	\$0.00	Yes	No
Child care fees (>= 3 years old)	\$97.00	\$97.00	0.0%	\$0.00	Yes	No
Child care fees (< 3 years old) - Half Day (7:00am to 12:30pm or 12:30pm to 6:00pm)	\$49.00	\$49.00	0.0%	\$0.00	Yes	No
Child care fees (>= 3 years old) - Half Day (7:00am to 12:30pm or 12:30pm to 6:00pm)	\$49.00	\$49.00	0.0%	\$0.00	Yes	No
Child care fees (school age - Before School Care)	\$21.00	\$21.00	0.0%	\$0.00	Yes	No
Child care fees (school age - After School Care)	\$26.00	\$26.00	0.0%	\$0.00	Yes	No
Child care fees (school age - vacation care)	\$43.00	\$43.00	0.0%	\$0.00	Yes	No
Child Care - per day fee (with food)		\$0.00		\$0.00		
Child care fees (< 3 years old)	\$99.00	\$99.00	0.0%	\$0.00	Yes	No
Child care fees (>= 3 years old)	\$99.00	\$99.00	0.0%	\$0.00	Yes	No
Child care fees (< 3 years old) - Half Day (7:00am to 12:30pm or 12:30pm to 6:00pm)	\$0.00	\$0.00		\$0.00	Yes	No
Child care fees (>= 3 years old) - Half Day (7:00am to 12:30pm or 12:30pm to 6:00pm)	\$0.00	\$0.00		\$0.00	Yes	No
Child care fees (school age - Before School Care)	\$33.00	\$33.00	0.0%	\$0.00	Yes	No
Child care fees (school age - After School Care)	\$33.00	\$33.00	0.0%	\$0.00	Yes	No

Towong Shire Council - Budget 2023/24
FEE SCHEDULE (Effective from 1 July 2023)

Description	2022/23 (includes GST if applicable)	2023/24 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Child care fees (school age - vacation care)	\$44.00	\$44.00	0.0%	\$0.00	Yes	No
Swimming Pools						
General Admission						
Adult Single Admission	\$5.00	\$5.50	10.0%	\$0.50	Yes	No
Adult Single Admission - Concession	\$2.50	\$3.00	20.0%	\$0.50	Yes	No
Junior (<16 years) Single Admission	\$2.50	\$3.00	20.0%	\$0.50	Yes	No
Supervising Adult Single Admission	\$0.00	\$0.00		\$0.00	Yes	No
Event Spectator Single Admission	\$2.50	\$2.50	0.0%	\$0.00	Yes	No
				\$0.00		
Memberships - Standard						
Family Season Ticket	\$175.00	\$180.00	2.9%	\$5.00	Yes	No
Adult Season Ticket	\$105.00	\$110.00	4.8%	\$5.00	Yes	No
Junior (<16 years) Season Ticket	\$60.00	\$65.00	8.3%	\$5.00	Yes	No
Family Season Ticket - Concession	\$135.00	\$140.00	3.7%	\$5.00	Yes	No
Adult Season Ticket - Concession / Seniors	\$80.00	\$85.00	6.3%	\$5.00	Yes	No
				\$0.00		
Memberships - Early Bird						
Family Season Ticket	\$125.00	\$130.00	4.0%	\$5.00	Yes	No
Adult Season Ticket	\$80.00	\$85.00	6.3%	\$5.00	Yes	No
Junior (<16 years) Season Ticket	\$50.00	\$55.00	10.0%	\$5.00	Yes	No
Family Season Ticket - Concession	\$125.00	\$125.00	0.0%	\$0.00	Yes	No
Adult Season Ticket - Concession / Seniors	\$75.00	\$75.00	0.0%	\$0.00	Yes	No
				\$0.00		
Pool Hire						
Schools (outside of operating hours):				\$0.00		
- Single Session	\$75.00	\$75.00	0.0%	\$0.00	Yes	No
- 5-15 Sessions	\$370.00	\$370.00	0.0%	\$0.00	Yes	No
- 16-35 Sessions	\$925.00	\$925.00	0.0%	\$0.00	Yes	No
- 36+ Sessions	\$1,500.00	\$1,500.00	0.0%	\$0.00	Yes	No
- Lifeguard (per hour)	\$62.00	\$62.00			Yes	No
			0.0%	\$0.00		
Individual Private Hire - outside operating hours (e.g parties)	Not Available	Not Available				
Swimming Clubs - OUTSIDE of operating hours	General Admission	Season Pass			Yes	No
Swimming Clubs - WITHIN Council operating hours	\$15.00	Season Pass			Yes	No

Towong Shire Council - Budget 2023/24

FEE SCHEDULE (Effective from 1 July 2023)

Description	2022/23 (includes GST if applicable)	2023/24 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Other Sporting Clubs - OUTSIDE of operating hours	General Admission	General Admission Subject to bookings			Yes	No
Other Sporting Clubs - WITHIN Council operating hours (depending on numbers - limits may apply)	\$15.00	General Admission Subject to bookings			Yes	No
Lane Hire:						
- Within operating hours, per lane per hour	\$15.00	\$15.00	0.0%	\$0.00	Yes	No
Swimming Instructors or Commercial Operators						
OUTSIDE of operating hours	General Admission	General Admission Subject to bookings			Yes	No
- WITHIN operating hours, per lane per hour*	\$15.00	\$15.00	0.0%	\$0.00	Yes	No
Note – all user groups must complete and comply with the conditions contained in the “Swimming Pool – User Group Release form”.						
Kiosk Sales						
All Items	RRP	RRP			Yes	No

Animal Control

Registration and Permit Fees

Dog Registration - Maximum*	\$119.00	\$119.00	0.0%	\$0.00	No	Partially
Dog Registration - Maximum Pensioner*	\$61.40	\$61.40	0.0%	\$0.00	No	Partially
Dog Registration - Reduced*	\$42.30	\$42.30	0.0%	\$0.00	No	Partially
Dog Registration - Reduced Pensioner*	\$23.20	\$23.20	0.0%	\$0.00	No	Partially
Dog Registration - Working Dog*	\$23.20	\$23.20	0.0%	\$0.00	No	Partially
Cat Registration - Maximum*	\$119.00	\$119.00	0.0%	\$0.00	No	Partially
Cat Registration - Maximum Pensioner*	\$61.40	\$61.40	0.0%	\$0.00	No	Partially
Cat Registration - Reduced*	\$42.30	\$42.30	0.0%	\$0.00	No	Partially
Cat Registration - Reduced Pensioner*	\$23.20	\$23.20	0.0%	\$0.00	No	Partially
Registration - Animal Business*	\$124.00	\$124.00	0.0%	\$0.00	No	Partially
Transfer of Registration from Another Municipality	\$11.00	\$11.00	0.0%	\$0.00	No	Partially
Replacement Registration Tag	\$11.00	\$11.00	0.0%	\$0.00	No	Partially
Permit to Keep Multiple Animals	\$58.00	\$58.00	0.0%	\$0.00	No	Partially
Animals registered for the first time between 1 January and 28 February**	\$15.10	\$15.10	0.0%	\$0.00	No	Partially

* Includes the Victorian State Government Levy of \$3.50 per dog, \$2.00 per cat or \$10.00 per animal business

** To be charged Replacement Registration Tag fee + State Government Levy of \$4.00 per animal

Towong Shire Council - Budget 2023/24
FEE SCHEDULE (Effective from 1 July 2023)

Description	2022/23 (includes GST if applicable)	2023/24 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Impoundment Fees						
Release - per animal (Cats and Dogs)	\$102.00	\$102.00	0.0%	\$0.00	Yes	No
Release - per animal (Cattle, Sheep, Horses and Other)	\$48.00	\$48.00	0.0%	\$0.00	Yes	No
Sustenance - per animal per day (All Animals)	\$22.50	\$22.50	0.0%	\$0.00	Yes	No
Transport (Cattle, Sheep and Horses and other)	Cost + 50%	Cost + 50%			Yes	No
Cat Trap Hire						
Deposit	\$50.00	\$50.00	0.0%	\$0.00	Yes	No
Fee (per week)	\$11.00	\$11.00	0.0%	\$0.00	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 \$1,600)	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 \$1,045)	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 \$820)	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 \$1,250 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	\$940.00	\$940.00	0.0%	\$0.00	Yes	No
\$30,001 - \$100,000	\$490 + Cost of Works x 0.0125	\$490 + Cost of Works x 0.0125			Yes	No
\$100,001 - \$500,000	\$1,600 + Cost of Works x 0.003	\$1,600 + Cost of Works x 0.003			Yes	No
\$500,001+	\$3,300 + Cost of Works x 0.0016	\$3,300 + Cost of Works x 0.0016			Yes	No

Towong Shire Council - Budget 2023/24
FEE SCHEDULE (Effective from 1 July 2023)

Description	2022/23 (includes GST if applicable)	2023/24 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Additional Inspections						
Inspection	\$355.00	\$355.00	0.0%	\$0.00	Yes	No
Minor Works						
Garages, Carports <\$5,000 in value (1 inspection included)	\$450.00	\$450.00	0.0%	\$0.00	Yes	No
Garages, Carports \$5,000<\$10,000 in value (1 inspection included)	\$580.00	\$580.00	0.0%	\$0.00	Yes	No
Garages, Carports \$10,000<\$20,000 in value (1 inspection included)	\$700.00	\$700.00	0.0%	\$0.00	Yes	No
Garages, Carports >\$20,000 (up to 2 inspections included)	\$900.00	\$900.00	0.0%	\$0.00	Yes	No
Swimming Pools (above ground)	\$650.00	\$650.00	0.0%	\$0.00	Yes	No
Swimming Pools (inground)	\$850.00	\$850.00	0.0%	\$0.00	Yes	No
Swimming Pool (Fence only)	\$290.00	\$290.00	0.0%	\$0.00	Yes	No
Swimming Pools - Application for Registration		As Regulated			No	Yes
Swimming Pools - Information Search Fee		As Regulated			No	Yes
Swimming Pools - Lodgement of Certificate of pool barrier compliance		As Regulated			No	Yes
Swimming Pools - Lodgement of Certificate of pool barrier non compliance		As Regulated			No	Yes
Swimming Pools - Pool Compliance Inspections (Including Report)		\$400.00				
Building Removals, Verandas, Re-stumping, Fences (up to 1 inspection included)	\$580.00	\$580.00	0.0%	\$0.00	Yes	No
Demolitions						
All Types (up to 2 inspections included)	\$800.00	\$800.00	0.0%	\$0.00	Yes	No
Lodgement Fee						
Domestic and Commercial (>\$5,000)	As Regulated	As Regulated			No	Yes
Building Commission Levies						
Domestic (>\$10,000 Cost of Works)	As Regulated	As Regulated			No	Yes
Commercial (>\$10,000 Cost of Works)	As Regulated	As Regulated			No	Yes
Other Services						
Application for Extension of Time	\$90.00	\$90.00	0.0%	\$0.00	Yes	No
Records Retrieval (Non FOI)	\$90 per hour (\$50.00 minimum charge)	\$90 per hour (\$50.00 minimum charge)			Yes	No
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

Towong Shire Council - Budget 2023/24
FEE SCHEDULE (Effective from 1 July 2023)

Description	2022/23 (includes GST if applicable)	2023/24 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Consideration for report and consent under Section 29A of the Act (Building Permit Application for Demolition) - Regulation 312	As Regulated	As Regulated			Yes	Yes
Consideration for report and consent under Part 4, 5, 8 or 604(4) of the regulations (Regulation 312)	As Regulated	As Regulated			Yes	Yes
Consideration for report and consent under 610(2) of the regulations (Stormwater Discharge Points) - Regulation 312	As Regulated	As Regulated			Yes	Yes
Building Compliance (Cost +50%) (minimum \$600)	Cost + 50% (minimum \$600)	Cost + 50% (minimum \$600)			Yes	No

Towong Shire Council - Budget 2023/24
FEE SCHEDULE (Effective from 1 July 2023)

Description	2022/23 (includes GST if applicable)	2023/24 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
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
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
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

Towong Shire Council - Budget 2023/24

FEE SCHEDULE (Effective from 1 July 2023)

Description	2022/23 (includes GST if applicable)	2023/24 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
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	0.0%	\$0.00	Yes	No
Records Retrieval (Non FOI)	\$90 per hour (\$50.00 minimum charge)	\$90 per hour (\$50.00 minimum charge)			Yes	No
Assessment of a Development Plan	\$130 + \$30 per lot	\$340.00			Yes	No
Public Notice of an Application	\$45.00	\$121.80 for 1-20 letters \$230.00 for 20+ letters			Yes	No
Admin Fee for Section 173 Agreements	\$57.00	\$100.00	75.4%	\$43.00	Yes	No
Request for Written Planning Information	\$76.00	\$128.00	68.4%	\$52.00	Yes	No
Secondary Consent		\$265.00				

Engineering

Consent for Works in a Roadway

Towong Shire Council - Budget 2023/24

FEE SCHEDULE (Effective from 1 July 2023)

Description	2022/23 (includes GST if applicable)	2023/24 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
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	As Regulated	As Regulated			No	Yes
Stock Grid (0 - 250m)	\$61.00	\$61.00	0.0%	\$1.00	No	No
Stock Grid (250+m - 500m)	\$122.00	\$122.00	0.0%	\$2.00	No	No
Stock Grid (500+m - 1km)	\$183.00	\$183.00	0.0%	\$3.00	No	No
Stock Grid (Greater than 1km)	\$244.00	\$244.00	0.0%	\$4.00	No	No

Environmental Health

Food Premises - Class 1 ready to eat potentially hazardous served to vulnerable groups, e.q. hospitals)	\$585.00	\$585.00	0.0%	\$0.00	No	Partially
Food Premises - Class 2 (potentially hazardous unpackaged foods, e.g. hotels)	\$430.00	\$430.00	0.0%	\$0.00	No	Partially
Food Premises - Class 3 (Unpacked low risk or pre-packaged potentially hazardous, e.q. xx)	\$285.00	\$285.00	0.0%	\$0.00	No	Partially
Food Premises - Class 4 (Pre-packaged low risk food only, e.g. newsagent)	\$0.00	\$0.00		\$0.00	No	Partially
Temporary Food Premises - Class 2	\$218.00	\$218.00	0.0%	\$0.00	No	Partially
Temporary Food Premises - Class 3	\$137.00	\$137.00	0.0%	\$0.00	No	Partially
Temporary Food Premises - Class 4	\$0.00	\$0.00		\$0.00	No	Partially
Transfer Fee - All Others	50% of Applicable Fee	50% of Applicable Fee			No	No
Late Penalty Fee - Premises Registrations	50% of Applicable Fee	50% of Applicable Fee			No	No
Prescribed Accommodation up to 9 beds	\$200.00	\$200.00	0.0%	\$0.00	No	Partially

Towong Shire Council - Budget 2023/24
FEE SCHEDULE (Effective from 1 July 2023)

Description	2022/23 (includes GST if applicable)	2023/24 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Prescribed Accommodation 10 or more beds	\$275.00	\$275.00	0.0%	\$0.00	No	Partially
Health Act Premises (e.g. hairdressing, skin penetration)	\$162.00	\$162.00	0.0%	\$0.00	No	Partially
Health Act Premises Schools, Church, and Other Community Groups	\$0.00	\$0.00		\$0.00	No	Partially
Health Act Premises Inspection Request Fee	\$173.00	\$173.00	0.0%	\$0.00	No	Partially
Caravan Park - Registration	As Regulated	As Regulated			No	Yes
Caravan Park - Transfer	As Regulated	As Regulated			No	Yes
Septic Tank Permit (New)	As Regulated	As Regulated			No	Partially
Septic Tank Permit (Alteration)	As Regulated	As Regulated			No	Partially
Septic Tank Permit (Re-inspection)	As Regulated	As Regulated			No	Partially
Records Retrieval (Non FOI)	\$90 per hour (\$50.00 minimum charge)	\$90 per hour (\$50.00 minimum charge)			No	No

Corryong Saleyards
Yarding Fees

Bobby Calves (per head)	\$2.30	\$2.30	0.0%	\$0.00	Yes	No
Bulls (per head)	\$9.65	\$9.65	0.0%	\$0.00	Yes	No
Cattle (per head)	\$9.15	\$9.15	0.0%	\$0.00	Yes	No
Calves (per head)	\$4.60	\$4.60	0.0%	\$0.00	Yes	No
Cow and Calf (sold as a unit)	\$10.25	\$10.25	0.0%	\$0.00	Yes	No
Sheep (per head)	\$1.20	\$1.20	0.0%	\$0.00	Yes	No
Penning and Weigh Fee (per head)	\$2.85	\$2.85	0.0%	\$0.00	Yes	No
Scanning Charge (per head)	\$2.85 per head (Minimum \$14.00)	\$2.85 per head (Minimum \$14.00)			Yes	No

Selling Charges - Agent

Agents Fee	\$285.00	\$285.00	0.0%	\$0.00	Yes	No
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Selling Charges - Vendor

NLIS Rescanning Fee	\$2.85	\$2.85	0.0%	\$0.00	Yes	No
NLIS Device - Retagging/Tagging Fee - Cattle	\$28.50	\$28.50	0.0%	\$0.00	Yes	No
NLIS Device - Retagging/Tagging Fee - Bull	\$34.00	\$34.00	0.0%	\$0.00	Yes	No
NLIS Device - Non Reader Tagging Fee	\$4.55	\$4.55	0.0%	\$0.00	Yes	No
Lost Lifetime Traceability Beast Identification	\$2.30	\$2.30	0.0%	\$0.00	Yes	No
Transfer NLIS	\$0.70	\$0.70	0.0%	\$0.00	Yes	No
Passed in levy (cattle and calves)	Nil	Nil			Yes	No

Other Fees

Unreported Stock movement	additional 25% on top of any per head and pen fees payable	additional 25% on top of any per head and pen fees payable			Yes	No
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Towong Shire Council - Budget 2023/24

FEE SCHEDULE (Effective from 1 July 2023)

Description	2022/23 (includes GST if applicable)	2023/24 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Truck wash	\$1 for 2 minutes	\$1 for 2 minutes			Yes	No
Cleaning:						
- Zone 1	\$168.00	\$168.00	0.0%	\$0.00	Yes	No
- additional pens to Zone 1	\$5.60	\$5.60	0.0%	\$0.00	Yes	No

Property

Land Information Certificate	As Regulated	As Regulated			No	Yes
Valuation Certificate	As Regulated	As Regulated			No	Yes

Freedom of Information

Application Fee	As Regulated	As Regulated			No	Yes
Charge for Search Time	As Regulated	As Regulated			No	Yes
Charge for Supervision	As Regulated	As Regulated			No	Yes
Charge for providing black and white photocopy	As Regulated	As Regulated			No	Yes
Other Fees	As Regulated	As Regulated			No	Yes

Meeting Rooms and Facilities

Corryong Council Office - Council Chamber

Not for Profit Community Group - Half Day	\$0.00	\$0.00		\$0.00	Yes	No
Not for Profit Community Group - Full Day	\$0.00	\$0.00		\$0.00	Yes	No
Commercial/Other - Hourly rate	\$41.00	\$41.00	0.0%	\$0.00	Yes	No
Commercial/Other - Half Day	\$155.00	\$155.00	0.0%	\$0.00	Yes	No
Commercial/Other - Full Day	\$255.00	\$255.00	0.0%	\$0.00	Yes	No

Tallangatta Integrated Community Centre - Activity Space

Not for Profit Community Group - Half Day	\$0.00	\$0.00		\$0.00	Yes	No
Not for Profit Community Group - Full Day	\$0.00	\$0.00		\$0.00	Yes	No
Commercial/Other - Hourly rate	\$41.00	\$41.00	0.0%	\$0.00	Yes	No
Commercial/Other - Half Day	\$155.00	\$155.00	0.0%	\$0.00	Yes	No
Commercial/Other - Full Day	\$255.00	\$255.00	0.0%	\$0.00	Yes	No

Tallangatta Integrated Community Centre - Library Meeting Room

Not for Profit Community Group - Half Day	\$0.00	\$0.00		\$0.00	Yes	No
Not for Profit Community Group - Full Day	\$0.00	\$0.00		\$0.00	Yes	No
Commercial/Other - Half Day	\$61.00	\$61.00	0.0%	\$0.00	Yes	No

Towong Shire Council - Budget 2023/24

FEE SCHEDULE (Effective from 1 July 2023)

Description	2022/23 (includes GST if applicable)	2023/24 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Commercial/Other - Full Day	\$102.00	\$102.00	0.0%	\$0.00	Yes	No
Tallangatta Integrated Community Centre - Meeting Room						
Not for Profit Community Group - Half Day	\$0.00	\$0.00		\$0.00	Yes	No
Not for Profit Community Group - Full Day	\$0.00	\$0.00		\$0.00	Yes	No
Commercial/Other - Half Day	\$61.00	\$61.00	0.0%	\$0.00	Yes	No
Commercial/Other - Full Day	\$102.00	\$102.00	0.0%	\$0.00	Yes	No

Corporate

Records Retrieval (Non FOI)	\$90 per hour (\$50.00 minimum charge)	\$90 per hour (\$50.00 minimum charge)			Yes	No
Voters Rolls - no longer available for sale	NA	NA			No	No
Council Minutes - Mail outs to Private Citizens	\$350.00	\$350.00	0.0%	\$0.00	Yes	No
Disabled Parking Permit	\$9.50	\$9.50	0.0%	\$0.00	Yes	No

Debt Collection

Location/Search Fee	At Cost	At Cost			No	No
Property Title Search	At Cost	At Cost			No	No
Filing/Listing Fee	At Cost	At Cost			No	No
Caveat Fee	At Cost	At Cost			No	No
Beneficiary Search	At Cost	At Cost			No	No
Duplicate Rate Notice	\$15.00	\$15.00	0.0%	\$0.00	Yes	No

Photocopying and Faxing

A4 and A3 BandW 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 Kilotitre	\$4.40	\$4.40	0.0%	\$0.00	No	No
Standpipe Key Deposit	\$50.00	\$50.00	0.0%	\$0.00	No	No

Airport Fees

Corryong Airport Hire - Half Day (Not for Profit Community Groups)	\$55.00	\$55.00	0.0%	\$0.00	Yes	No
Corryong Airport Hire - Full Day (Not for Profit Community Groups)	\$110.00	\$110.00	0.0%	\$0.00	Yes	No

Towong Shire Council - Budget 2023/24
FEE SCHEDULE (Effective from 1 July 2023)

Description	2022/23 (includes GST if applicable)	2023/24 includes GST if applicable)	% Increase	\$ Increase	GST	Regulated
Corryong Airport Hire - Half Day (Commercial)	\$110.00	\$110.00	0.0%	\$0.00	Yes	No
Corryong Airport Hire - Full Day (Commercial)	\$220.00	\$220.00	0.0%	\$0.00	Yes	No